

2014 MUNICIPAL DATA SHEET

(Must Accompany 2014 Budget)

MUNICIPALITY: Borough of Clayton COUNTY: Gloucester

Tom Bianco	12-31-15
Mayor's Name	Term Expires

Municipal Officials	January 3, 2006
Christine L. Newcomb	Date of Orig. Appt.
Municipal Clerk	C-1388
Donna Nestore	T1495
Tax Collector	N-0741
Donna Nestore	Cert. No.
Chief Financial Officer	252
Nick L. Petroni, CPA	Lic. No.
Registered Municipal Accountant	
Timothy D. Scaffidi, Esq.	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
Brian Bicking	12-31-15
Sandra Kraus	12-31-16
Chris Rogers	12-31-15
Anthony Saban	12-31-16
Charles Simon	12-31-14
Darlene Vondran	12-31-14

Official Mailing Address of Municipality:

Borough of Clayton

125 North Delsea Drive

Clayton, NJ 08312

Fax #: 856-881-0153

Please attach this to your 2014 Budget and Mail to:

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

Division Use Only
Municode: _____
Public Hearing Date: _____

**2014  
MUNICIPAL BUDGET**

Municipal Budget of the \_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ Clayton \_\_\_\_\_, County of \_\_\_\_\_ Gloucester \_\_\_\_\_ for the Fiscal Year 2014.

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


\_\_\_\_\_ 27th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2014 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this \_\_\_\_\_ 27th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2014.

  
Clerk  
125 North Delsea Drive  
Address  
Clayton, NJ 08312  
Address  
856-881-2882  
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.

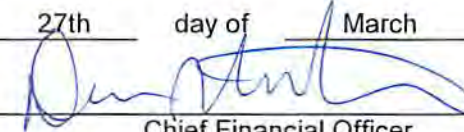
Certified by me, this \_\_\_\_\_ 27th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2014.

  
Registered Municipal Accountant  
102 W. High Street, Suite 100, P.O.Box 279  
Address

Glassboro, NJ 08028  
Address  
856-881-1600  
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 and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et.seq.

Certified by me, this \_\_\_\_\_ 27th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2014.

  
Chief Financial Officer

**DO NOT USE THESE SPACES**

**CERTIFICATION OF ADOPTED BUDGET**

(Do not advertise this Certification form)

**CERTIFICATION OF APPROVED 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: \_\_\_\_\_, 2014

By: \_\_\_\_\_

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 \_\_\_\_\_ Clayton \_\_\_\_\_, County of \_\_\_\_\_ Gloucester \_\_\_\_\_ for the Fiscal 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 \_\_\_\_\_ THE SENTINEL \_\_\_\_\_ in the  
issue of \_\_\_\_\_ April 10 \_\_\_\_\_, 2014

The Governing Body of the \_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ Clayton \_\_\_\_\_ does hereby approve the following as the Budget for the  
year 2014:

#### RECORDED VOTE

(Insert last name)

Ayes

Rogers  
Vondran  
Kraus  
Saban  
Simon  
Bickling

Nays

Abstained {

Absent {

Notice is hereby given that the Budget and Tax Resolution was approved by the \_\_\_\_\_ Borough Council \_\_\_\_\_ of the \_\_\_\_\_ Borough \_\_\_\_\_  
of \_\_\_\_\_ Clayton \_\_\_\_\_, County of \_\_\_\_\_ Gloucester \_\_\_\_\_ on \_\_\_\_\_ March 27 \_\_\_\_\_, 2014.

A Hearing on the Budget and Tax Resolution will be held at \_\_\_\_\_ Municipal Building \_\_\_\_\_, on \_\_\_\_\_ April 24 \_\_\_\_\_, 2014 at  
\_\_\_\_\_ 6:30 \_\_\_\_\_ o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2014 may be presented by taxpayers or other  
interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2014
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
1. Appropriations within "CAPS"	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	5,886,396.00
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	714,171.75
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	714,171.75
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 96.07% Percent of Tax Collections	639,388.09
4. Total General Appropriations (Item 9, Sheet 29) Building Aid Allowance 2014 - \$ _____ for Schools - State Aid 2013 - \$ _____	7,239,955.84
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,798,755.84
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	4,441,200.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
© Minimum Library Tax	

## EXPLANATORY STATEMENT - (Continued)

### SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELED

	GENERAL BUDGET	WATER UTILITY	WATER & SEWER UTILITY	UTILITY
Budget Appropriations - Adopted Budget	7,185,091.32		2,452,575.00	
Budget Appropriations Added by N.J.S. 40A:4-87	192,112.92			
Emergency Appropriations				
Total Appropriations	7,377,204.24		2,452,575.00	
Expenditures:				
Paid or charged (Including Reserve for Uncollected Taxes)	6,826,838.55		2,074,561.41	
Reserved	550,343.15		374,118.08	
Unexpended Balances Canceled	22.54		3,895.51	
Total Expenditures and Unexpended Balances Canceled	7,377,204.24		2,452,575.00	
Overexpenditures*	0.00			

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 services, 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	
1977 APPROPRIATIONS CAP CALCULATION		2014 TAX LEVY CAP CALCULATION	
Total General Appropriations - 2013	7,185,091	Chapter 62 of the Laws of 2007, as amended by Chapter 44 Laws of 2013, created several new property tax and local government budgeting initiatives. The law (NJSA 40:4-45.44 through 45.47) establishes a formula that limits increases in the amount to be raised by taxation (tax levy). The budget presented herein is in compliance with this law.	
CAP Base Adjustments:			
Tax Assessor - Transfer of Service to County of Gloucester	(14,600)		
	7,170,491	Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$4,314,742
Less Exceptions:		Less: Prior Year Recycling Tax	\$11,500
Total Other Operations	29,000	Less: Changes in Service Provider	\$14,600
Total Interlocal Service Agreements	102,894	Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	\$4,288,642
Total Public and Private Programs	210,861	Plus: 2% Cap increase	\$85,773
Total Capital Improvements	7,500	Adjusted Tax Levy Prior to Exclusions	\$4,374,415
Total Debt Service	419,568	Exclusions:	
Total Deferred Charges	3,640	Allowable Health Insurance Cost Increase	\$37,863
Reserve for Uncollected Taxes	622,312	Allowable Capital Improvements Increase	\$17,500
	1,395,775	Recycling Tax Appropriation	\$11,500
Amount on Which 1977 Cap is applied	5,774,716	Add Total Exclusions	\$66,863
Cap for 2014 @ .5%	28,874	Less: Cancelled or Unexpended Exclusions	\$23
Allowable Operating Appropriations before additional exceptions	5,803,590	Adjusted Tax Levy	\$4,441,255
COLA Ordinance @ 3%	173,241	Additions:	
2012 Unused CAP Bank	288,522	New Ratables - Increase in Valuations	
2013 Unused CAP Bank	94,941	(New Construction and Additions)	\$1,057,000
Value of New Construction and Improvements		Prior Year's Local Municipal Tax Rated (per \$100)	\$0.925
\$1,057,000 x Local tax rate \$.925 per 100	9,777	New Ratable Adjustment to Levy	\$9,777
Total Allowable Appropriations within CAPS	6,370,071	Maximum Allowable Amount to be Raised by Taxation	\$4,451,033
		Amount to be Raised by Taxation for Municipal Purposes	\$4,441,200

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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**

The adoption of Chapter 2 of P.L. 2010 implemented requirements for all local units to withhold health care costs from employee salaries, based on the formula in the statute to offset employer health care costs. The following schedule discloses the value of employee contributions, the reduced municipal costs for costs for health care coverage, and the line items affected:

	Current Fund Budget	Water & Sewer Utility Budget	
	Construction		
	Group Insurance	Code Group	Operating
	Plans for	Insurance Plans	Other
	<u>Employees</u>	<u>for Employees</u>	<u>Expenses</u>
Employee Contributions	\$65,450	\$935	\$14,625
Municipal Share - Budget	\$866,500	\$22,000	\$203,000
Total Costs of Coverage	<u>\$931,950</u>	<u>\$22,935</u>	<u>\$217,625</u>
			<u>Combined</u>
			\$81,010
			<u>\$1,091,500</u>
			<u>\$1,172,510</u>

EXPLANATORY STATEMENT  
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES

<div>Revenues at Risk</div> <div>Non-recurring current appropriations</div> <div>Future Year Appropriation Increases</div> <div>Structural Imbalance Offsets</div>					Line Item. <div>Put "X" in cell to the left that corresponds to the type of imbalance.</div>	Amount	Comment/Explanation
							There are no items in this budget that meet the criteria for structural imbalances.



EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Analysis of Compensated Absence Liability

				Legal basis for benefit (check applicable items)	
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
FOP Lodge 130	58.75	\$19,187.77	X		
AFSCME District 71	897.44	\$179,148.03	X		
Non-Union Personnel	222.88	\$31,995.19		X	
Totals	Days: 1179.07	\$230,330.99			

Total Funds Reserved as of end of 2013: None

Total Funds Appropriated in 2014: None

CURRENT FUND - ANTICIPATED REVENUES				
GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
1. Surplus Anticipated	08-101	814,317.45	950,000.00	950,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	814,317.45	950,000.00	950,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Alcoholic Beverages	08-103			
Other	08-104			
Fees and Permits	08-105	22,500.00	22,400.00	22,524.50
Fines and Costs:	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Municipal Court	08-110	87,540.00	95,200.00	87,543.16
Other	08-109			
Interest and Costs on Taxes	08-112	112,400.00	97,000.00	112,402.58
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	9,750.00	9,845.87	9,759.06
Anticipated Utility Operating Surplus	08-114			
Fire Inspection Fees	08-115	5,062.00	5,080.00	5,062.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)				
GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	237,252.00	229,525.87	237,291.30



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 and N.J.A.C. 5:23-4.17):	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Uniform Construction Code Fees	08-160	154,850.00	96,000.00	154,867.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	154,850.00	96,000.00	154,867.00





CURRENT FUND - ANTICIPATED REVENUES - (Continued)				
GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Gov't. Svcs. - Public and Private Revenues Offset with Appropriations</b>	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
NJ Transportation Trust Fund Authority Act	10-865		175,000.00	175,000.00
Recycling Tonnage Grant	10-701		9,531.48	9,531.48
Municipal Alliance on Alcoholism and Drug Abuse	10-702	16,183.00	10,122.00	10,122.00
Safe and Secure Community Program	10-703	60,000.00	60,000.00	60,000.00
Gloucester County Housing and Community Development				
Alexander to N. Dennis Drive Drainage	10-705	49,889.00		
Costill Avenue and North Dennis Drive Drainage	10-706		39,149.00	39,149.00
GC Housing & Comm Dev-N. New & N. Dennis Drainage/Road Recon	10-707		44,258.00	44,258.00
Police Body Armor	10-708		2,326.64	2,326.64
Over the Limit Under Arrest	10-709		2,400.00	2,400.00
Environmental Commission Grant	10-710		500.00	500.00
Recreation for Individuals with Disabilities	10-711		4,500.00	4,500.00
Clean Communities	10-712		15,881.90	15,881.90





CURRENT FUND - ANTICIPATED REVENUES - (Continued)				
GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services. - Other Special Items:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	7,275.39	7,183.63	6,888.38
Payment in Lieu of Taxes - Other	08-107	455,000.00	421,000.00	459,050.72



CURRENT FUND - ANTICIPATED REVENUES - (Continued)				
GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>SUMMARY OF REVENUES</b>	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	814,317.45	950,000.00	950,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	<b>08-102</b>			
<b>3. Miscellaneous Revenues:</b>	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Total Section A: Local Revenues	<b>08-001</b>	237,252.00	229,525.87	237,291.30
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	553,989.00	553,989.00	553,989.20
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>	154,850.00	96,000.00	154,867.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	<b>11-001</b>		1,094.40	820.80
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	<b>08-003</b>			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	<b>10-001</b>	126,072.00	363,669.02	363,669.02
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	<b>08-004</b>	462,275.39	428,183.63	465,939.10
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	1,534,438.39	1,672,461.92	1,776,576.42
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	450,000.00	440,000.00	467,519.88
<b>5. Subtotal General Revenues (Items 1, 2, 3, and 4)</b>	<b>13-199</b>	2,798,755.84	3,062,461.92	3,194,096.30
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	xxxxx			
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	<b>07-190</b>	4,441,200.00	4,314,742.32	xxxxxxxxxxxx
(b) Addition to Local District School Tax	<b>07-191</b>			xxxxxxxxxxxx
(c) Minimum Library Tax	<b>07-192</b>			
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	4,441,200.00	4,314,742.32	4,302,945.60
<b>7. Total General Revenues</b>	<b>13-299</b>	7,239,955.84	7,377,204.24	7,497,041.90

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
(A) Operations - within "CAPS"		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
GENERAL GOVERNMENT FUNCTIONS							
General Administration							
Salaries & Wages	20-100-1	57,645.00	56,600.00		56,600.00	56,513.63	86.37
Other Expenses	20-100-2	3,585.00	785.00		785.00	460.63	324.37
Mayor and Council							
Salaries & Wages	20-110-1	13,725.00	13,500.00		13,500.00	12,353.92	1,146.08
Other Expenses	20-110-2	1,750.00	550.00		550.00	550.00	
Borough Clerk							
Salaries & Wages	20-120-1	40,250.00	39,500.00		39,500.00	38,576.98	923.02
Other Expenses							
Printing & Legal Advertising	20-120-2	9,000.00	9,000.00		7,500.00	3,004.10	4,495.90
Codification of Ordinances	20-120-2	4,000.00	2,500.00		4,000.00		4,000.00
Miscellaneous Other Expenses	20-120-2	2,700.00	2,700.00		2,700.00	2,696.86	3.14
Elections							
Other Expenses	20-130-2	4,000.00	4,000.00		4,000.00	3,751.38	248.62
Financial Administration							
Salaries & Wages	20-130-1	82,000.00	79,850.00		79,850.00	76,668.15	3,181.85
Other Expenses	20-130-2	52,000.00	52,000.00		52,000.00	39,489.58	12,510.42

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
(A) Operations - within "CAPS" - (continued)		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
Audit Services							
Other Expenses	20-135-2	37,000.00	36,000.00		36,000.00	18,970.00	17,030.00
Collection of Taxes							
Salaries & Wages	20-145-1	53,800.00	52,750.00		52,750.00	51,488.42	1,261.58
Other Expenses							
Tax Sale Costs	20-145-2	1,500.00	1,500.00		1,500.00	660.00	840.00
Miscellaneous Other Expenses	20-145-2	4,250.00	4,250.00		4,250.00	1,671.84	2,578.16
Liquidation of Tax Title Liens & Foreclosed Property							
Other Expenses	20-145-2	8,500.00	5,000.00		20,000.00	15,181.88	4,818.12
Costs for Sale of Municipal Property							
Other Expenses	20-145-2	25.00	25.00		25.00		25.00
Assessment of Taxes							
Salaries & Wages	20-150-1		15,000.00		12,600.00	12,588.34	11.66
Other Expenses	20-150-2		3,000.00		2,000.00	1,902.69	97.31
Legal Services & Costs							
Other Expenses							
Legal Services	20-155-2	100,000.00	95,000.00		95,000.00	64,680.30	30,319.70
Labor Counsel	20-155-2	40,000.00	30,000.00		40,000.00	32,156.65	7,843.35

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
(A) Operations - within "CAPS" - (continued)		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
Engineering Services & Costs							
Other Expenses	20-165-2	48,000.00	40,000.00		40,000.00	35,978.38	4,021.62
Economic Development Committee							
Other Expenses	20-170-2	500.00	500.00		500.00		500.00
Historical Commission							
Other Expenses	20-175-2	1,000.00	350.00		350.00	339.33	10.67
LAND USE ADMINISTRATION							
Municipal Land Use Law (NJSA 40:55D-1)							
Planning Board							
Salaries & Wages	21-180-1	2,350.00	2,300.00		2,400.00	2,378.10	21.90
Other Expenses	21-180-2	5,500.00	4,500.00		4,500.00	4,485.48	14.52
Zoning Official							
Salaries & Wages	21-185-1	10,700.00	10,500.00		10,500.00	10,464.23	35.77
Other Expenses	21-185-2	100.00	100.00		100.00	75.00	25.00
Council on Affordable Housing							
Other Expenses	21-190-2	4,000.00	4,000.00		500.00		500.00

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
(A) Operations - within "CAPS" - (continued)		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
CODE ENFORCEMENT AND ADMINISTRATION							
Code Enforcement Official							
Salaries & Wages	22-200-1	5,900.00	5,800.00		5,800.00	5,722.73	77.27
Other Expenses	22-200-2	200.00	200.00		200.00		200.00
Housing Safety							
Salaries & Wages	22-200-1	1,495.00	1,400.00		1,475.00	1,461.20	13.80
Other Expenses	22-200-2	300.00	300.00		300.00	187.98	112.02
Occupancy							
Salaries & Wages							
Administrative	22-200-1	5,155.00	5,100.00		5,100.00	5,053.16	46.84
Secretarial	22-200-1	3,300.00	3,300.00		3,300.00	3,214.64	85.36
Other Expenses	22-200-2	300.00	300.00		300.00	251.98	48.02
INSURANCE							
Liability Insurance	23-210	112,000.00	108,000.00		108,000.00	80,678.80	27,321.20
Insurance Miscellaneous	23-210	18,000.00	18,000.00		18,000.00	16,522.14	1,477.86
Workmen's Compensation	23-215	199,000.00	195,000.00		195,000.00	195,000.00	
Group Insurance	23-220	845,099.00	794,880.00		794,880.00	761,757.47	33,122.53
Health Benefit Waivers	23-221	50.00	50.00		50.00		50.00



CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
(A) Operations - within "CAPS" - (continued)		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
PUBLIC SAFETY FUNCTIONS							
Police							
Salaries & Wages	25-240-1	1,745,000.00	1,745,000.00		1,735,000.00	1,612,916.13	122,083.87
Other Expenses	25-240-2	40,000.00	40,000.00		40,000.00	32,315.89	7,684.11
Car Lease Expenses	25-240-2	35,100.00	31,800.00		31,800.00	31,776.96	23.04
Emergency Management Services							
Salaries & Wages	25-252-1	1,565.00	1,530.00		1,530.00	1,530.00	
Other Expenses	25-252-2	500.00	500.00		500.00		500.00
Aid to Volunteer Fire Company							
Other Expenses	25-255-2	37,000.00	37,000.00		37,000.00	37,000.00	
Uniform Fire Safety Act (PL 1983, C 383)							
Fire Official							
Salaries and Wages	25-265-1	7,000.00	8,000.00		8,000.00	5,948.32	2,051.68
Other Expenses	25-265-2	5,700.00	4,100.00		4,100.00	3,779.80	320.20
PUBLIC WORKS FUNCTIONS							
Road Repairs & Maintenance							
Salaries & Wages	26-290-1	275,000.00	280,000.00		275,850.00	249,129.23	26,720.77
Other Expenses	26-290-2	51,000.00	51,000.00		51,000.00	41,020.34	9,979.66

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
Snow Removal							
Salaries & Wages	26-290-1	15,000.00	10,000.00		10,000.00	10,000.00	
Solid Waste Collection							
Other Expenses							
Contractual	26-305-2	207,900.00	198,900.00		198,900.00	164,352.64	34,547.36
Recycling							
Salaries & Wages	26-305-1	4,845.00	4,750.00		4,825.00	4,822.26	2.74
Other Expenses							
Miscellaneous Other Expenses	26-305-2	200.00	200.00		200.00	65.00	135.00
Contractual	26-305-2	178,500.00	175,000.00		175,000.00	169,146.24	5,853.76
Public Buildings & Grounds							
Salaries & Wages	26-310-1	1,000.00	1,000.00		1,000.00	1,000.00	
Other Expenses	26-310-2	30,500.00	30,500.00		30,500.00	19,870.29	10,629.71
Equipment Repair & Maintenance							
Salaries & Wages	26-315-1	61,200.00	61,200.00		61,200.00	56,955.40	4,244.60
Other Expenses	26-315-2	94,000.00	89,000.00		89,000.00	83,405.00	5,595.00

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
(A) Operations - within "CAPS" - (continued)		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
HEALTH AND HUMAN SERVICES							
Board of Health							
Other Expenses	27-330-2	75.00	75.00		75.00		75.00
Registrar of Vital Statistics							
Salaries & Wages	27-330-1	3,055.00	3,000.00		3,000.00	2,993.92	6.08
Other Expenses	27-330-2	500.00	500.00		500.00	360.00	140.00
Environmental Committee							
Other Expenses	27-335-2	300.00	300.00		300.00	290.00	10.00
Administration of Overseer of the Poor							
Salaries & Wages	27-345-1	4,445.00	4,360.00		4,360.00	3,393.00	967.00
Other Expenses	27-345-2	350.00	350.00		350.00	164.44	185.56
PARK AND RECREATION FUNCTIONS							
Recreation Committee							
Salaries & Wages	28-370-1	6,000.00	6,000.00		6,000.00	5,359.92	640.08
Other Expenses	28-370-2	9,300.00	10,300.00		10,300.00	9,874.94	425.06
Senior Citizen Transportation							
Salaries & Wages	28-370-1	14,500.00	18,000.00		13,800.00	13,722.78	77.22
Other Expenses	28-370-2	4,000.00	75.00		75.00		75.00

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
(A) Operations - within "CAPS" - (continued)		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
Summer Recreation for Individuals with Disabilities							
Other Expenses	28-370-2	7,500.00	3,000.00		3,000.00	1,423.55	1,576.45
OTHER COMMON OPERATING FUNCTIONS							
Celebration of Public Event, Anniversary or Holiday							
Other Expenses	30-420-2	500.00	500.00		500.00	379.00	121.00
Special Events	30-420-2	5,000.00	5,000.00		5,000.00	5,000.00	
Veteran's Committee							
Other Expenses	30-430-2	500.00	500.00		500.00	90.00	410.00
UTILITY EXPENSES AND BULK PURCHASES							
Electricity	31-430	42,000.00	40,000.00		38,000.00	31,164.52	6,835.48
Street Lighting	31-435	92,000.00	88,000.00		90,000.00	88,071.89	1,928.11
Telephone	31-440	19,000.00	19,000.00		19,000.00	14,255.66	4,744.34
Fuel Oil	31-447	25,000.00	22,000.00		22,000.00	11,673.03	10,326.97
Gasoline/Diesel Fuel	31-460	55,000.00	55,000.00		55,000.00	37,816.86	17,183.14
LANDFILL / SOLID WASTE DISPOSAL COSTS							
Solid Waste Disposal							
Tipping Fees	32-465-2	300,000.00	300,000.00		300,000.00	232,506.06	67,493.94

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
Uniform Construction Code - Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
State Uniform Construction Code							
State Uniform Construction Code							
Construction Official							
Salaries & Wages	22-195-1	93,800.00	93,800.00		93,800.00	92,448.92	1,351.08
Other Expenses	22-195-2	2,000.00	2,000.00		2,000.00	1,393.44	606.56
Group Insurance	23-220	22,000.00	21,000.00		21,000.00	21,000.00	
Sub-Code Official							
Fire Protection							
Salaries & Wages	22-195-1	4,750.00	4,750.00		4,750.00	4,746.92	3.08

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
(A) Operations - within "CAPS" - (continued)		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
UNCLASSIFIED:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Total Operations {Item 8(A)} within "CAPS"	34-199	5,281,264.00	5,165,080.00		5,165,080.00	4,660,098.32	504,981.68
B. Contingent	35-470			xxxxxxxxxxxxxxxxxx			
Total Operations Including Contingent within "CAPS"	34-201	5,281,264.00	5,165,080.00		5,165,080.00	4,660,098.32	504,981.68
Detail: Salaries & Wages	34-201-1	2,511,080.00	2,526,990.00		2,506,490.00	2,341,450.30	165,039.70
Other Expenses (Including Contingent)	34-201-2	2,770,184.00	2,638,090.00		2,658,590.00	2,318,648.02	339,941.98

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 - Municipal within "CAPS"	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
(1) DEFERRED CHARGES	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
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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 - Municipal within "CAPS" (continued)	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
(2) STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Contribution to:							
Public Employees' Retirement System	36-471	75,361.00	86,625.00		86,625.00	86,621.00	4.00
Social Security System (O.A.S.I.)	36-472	207,500.00	207,500.00		207,500.00	188,771.85	18,728.15
Consolidated Police and Firemen's Pension Fund	36-474						
Police & Firemen's' Retirement System of NJ	36-475	304,121.00	311,241.00		311,241.00	311,241.00	
Unemployment Compensation Insurance	23-225	18,000.00	18,000.00		18,000.00	17,816.77	183.23
Defined Contribution Retirement Program	36-477	150.00	150.00		150.00		150.00
Total Deferred Charged and Statutory Expenditures - Municipal within "CAPS"	34-209	605,132.00	623,516.00		623,516.00	604,450.62	19,065.38
(G) Cash Deficit of Preceeding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	5,886,396.00	5,788,596.00		5,788,596.00	5,264,548.94	524,047.06



CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
PUBLIC SAFETY FUNCTIONS							
Length of Service Award Program (P.L. 1977, c.388)	25-265-2	11,000.00	11,000.00		11,000.00		11,000.00
LANDFILL / SOLID WASTE DISPOSAL COSTS							
Recycling Tax	32-465-2	11,500.00	11,500.00		11,500.00	7,239.57	4,260.43
INSURANCE							
Group Insurance	23-220	21,401.00	7,220.00		7,220.00	7,220.00	









CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Municipal Alliance for Drug and Alcohol Abuse	41-703	20,228.75	12,652.00		12,652.00	12,652.00	
Police Body Armor	41-702		2,326.64		2,326.64	2,326.64	
Over the Limit Under Arrest	41-704		2,400.00		2,400.00	2,400.00	
Recycling Tonnage Grant	41-705		9,531.48		9,531.48	9,531.48	
Clean Communities Program	41-770		15,881.90		15,881.90	15,881.90	
Safe and Secure Community Program - Police	41-706	60,000.00	60,000.00		60,000.00	60,000.00	
Matching Funds for:							
Safe and Secure Community Program - Police	41-706	36,775.00	36,775.00		36,775.00	36,775.00	
Environmental Commission Grant	41-708		500.00		500.00	500.00	
Gloucester County Housing & Community Development -							
Alexander to N. Dennis Drive Drainage	41-709	49,889.00					
Costill Avenue and North Dennis Drive Drainage	41-709		39,149.00		39,149.00	39,149.00	
N. New & New Dennis Drainage/Road Reconstruction	41-709		44,258.00		44,258.00	44,258.00	
Recreation for Individuals with Disabilities	41-710		4,500.00		4,500.00	4,500.00	

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
Public and Private Programs Offset by Revenues (cont'd)	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
(A) Operations - Excluded from "CAPS"		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 (cont'd)	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Total Public and Private Programs Offset by Revenues	40-999	166,892.75	227,974.02		227,974.02	227,974.02	
Total Operations - Excluded from "CAPS"	34-305	314,429.75	360,588.42		360,588.42	337,312.87	23,275.55
Detail: Salaries & Wages	34-305-1						
Other Expenses	34-305-2	314,429.75	360,588.42		360,588.42	337,312.87	23,275.55



CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
Down Payments on Improvements	44-902						
Capital Improvement Fund	44-901	12,500.00					
Purchase of Municipal Equipment	44-903	12,500.00	7,500.00		7,500.00	4,479.46	3,020.54

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
(C) Capital Improvements - Excluded from "CAPS"		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:	xxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
NJ DOT Trust Fund Authority Act - West Chestnut	41-865		175,000.00		175,000.00	175,000.00	
Total Capital Improvements Excluded from "CAPS"	44-999	25,000.00	182,500.00		182,500.00	179,479.46	3,020.54

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
(D) Municipal Debt Service - Excluded from "CAPS"		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
Payment of Bond Principal	45-920	195,000.00	190,000.00		190,000.00	190,000.00	xxxxxxxxxx
Payment of Bond Anticipation Notes	45-925	4,500.00					xxxxxxxxxx
Interest on Bonds	45-930	52,057.00	60,237.50		60,237.50	60,237.50	xxxxxxxxxx
Interest on Notes	45-935	4,885.00	2,750.00		2,750.00	2,731.39	xxxxxxxxxx
Green Trust Loan Program:	xxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
Loan Repayments for Principal and Interest	45-940						xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
Capital Lease Obligations							xxxxxxxxxx
Principal	45-941	60,000.00	105,000.00		105,000.00	105,000.00	xxxxxxxxxx
Interest	45-941	36,300.00	39,580.00		39,580.00	39,576.07	xxxxxxxxxx
Capital Lease - RecycleBank	45-941	22,000.00	22,000.00		22,000.00	22,000.00	xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
Total Municipal Debt Service - Excluded from "CAPS"	45-999	374,742.00	419,567.50		419,567.50	419,544.96	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
For Local District School Purposes - Excluded from "CAPS"	xxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
(I)Type 1 District School Debt Service	xxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Payment of Bond Principal	48-920						xxxxxxxxxxxxx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxxxxx
Interest on Bonds	48-930						xxxxxxxxxxxxx
Interest on Notes	48-935						xxxxxxxxxxxxx
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999						xxxxxxxxxxxxx
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Emergency Authorizations - Schools	29-406			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						xxxxxxxxxxxxx
Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409						xxxxxxxxxxxxx
(K) Total Municipal Appropriations for Local District School Purposes {Items (I) and (J)} - Excluded from "CAPS"	29-410						xxxxxxxxxxxxx
(O) Total General Appropriations - Excluded from "CAPS"	34-399	714,171.75	966,295.92		966,295.92	939,977.29	26,296.09
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	6,600,567.75	6,754,891.92		6,754,891.92	6,204,526.23	550,343.15
(M) Reserve for Uncollected Taxes	50-899	639,388.09	622,312.32	xxxxxxxxxxxxx	622,312.32	622,312.32	xxxxxxxxxxxxx
9. Total General Appropriations	34-499	7,239,955.84	7,377,204.24		7,377,204.24	6,826,838.55	550,343.15

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS		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	FCOA						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	5,886,396.00	5,788,596.00		5,788,596.00	5,264,548.94	524,047.06
	xxxxxxx						
(A) Operations - Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Other Operations	34-300	43,901.00	29,720.00		29,720.00	14,459.57	15,260.43
Uniform Construction Code	22-999						
Shared Service Agreements	42-999	103,636.00	102,894.40		102,894.40	94,879.28	8,015.12
Additional Appropriations Offset by Revenues	34-303						
Public and Private Programs Offset by Revs.	40-999	166,892.75	227,974.02		227,974.02	227,974.02	
Total Operations - Excluded from "CAPS"	34-305	314,429.75	360,588.42		360,588.42	337,312.87	23,275.55
(C) Capital Improvements	44-999	25,000.00	182,500.00		182,500.00	179,479.46	3,020.54
(D) Municipal Debt Service	45-999	374,742.00	419,567.50		419,567.50	419,544.96	xxxxxxxxxx
(E) Total Deferred Charges - Excluded from "CAPS"	46-999		3,640.00		3,640.00	3,640.00	xxxxxxxxxxxxxx
(F) Judgements	37-480						xxxxxxxxxxxxxx
(G) Cash Deficit - With Prior Consent of LFB	46-885						
(K) Local District School Purposes	24-410						xxxxxxxxxxxxxx
(N) Transferred to Board of Education	29-405			xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899	639,388.09	622,312.32	xxxxxxxxxxxxxx	622,312.32	622,312.32	xxxxxxxxxxxxxx
Total General Appropriations	34-499	7,239,955.84	7,377,204.24		7,377,204.24	6,826,838.55	550,343.15

DEDICATED WATER AND SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER AND SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Operating Surplus Anticipated	08-501	255,394.00	315,575.00	315,575.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	255,394.00	315,575.00	315,575.00
Rents	08-503	2,135,000.00	2,055,000.00	2,135,358.45
Miscellaneous	08-504	66,500.00	52,000.00	68,949.56
Connection Fees	08-506	52,000.00	30,000.00	80,437.32
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Deficit (General Budget)	08-549			
Total Water and Sewer Utility Revenues	08-599	2,508,894.00	2,452,575.00	2,600,320.33

Use a separate set of sheet for each separate utility.

DEDICATED WATER AND SEWER UTILITY BUDGET

11. APPROPRIATIONS FOR WATER AND SEWER	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:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Salaries and Wages	55-501	423,500.00	394,000.00		393,000.00	356,504.86	36,495.14
Other Expenses	55-502	1,547,664.00	1,508,500.00		1,508,500.00	1,200,959.21	307,540.79
Capital Improvements:		xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	
Down Payments on Improvements							
Capital Improvement Fund	55-511	25,000.00	25,000.00		25,000.00	25,000.00	
Capital Outlay	55-512						
Replacement of Pumps & Controls	55-513	50,000.00	50,000.00		50,000.00	22,658.60	27,341.40
Replacement of Water Meters	55-514	60,000.00	60,000.00		60,000.00	59,987.00	13.00
Debt Service:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Payment of Bond Principal	55-520	210,000.00	210,000.00		210,000.00	210,000.00	xxxxxxxxxxxxx
Payment of USDA Loan Principal	55-520	8,686.00	8,435.00		8,435.00	8,430.24	
Payment of Bond Anticipation Notes & Capital Notes	55-521	6,500.00	4,000.00		4,000.00	4,000.00	xxxxxxxxxxxxx
Interest on Bonds	55-522	92,965.00	103,795.00		104,295.00	101,080.39	xxxxxxxxxxxxx
Interest on Notes	55-523	4,500.00	4,500.00		5,000.00	4,323.86	xxxxxxxxxxxxx



**DEDICATED WATER AND SEWER UTILITY BUDGET**

11. APPROPRIATIONS FOR WATER AND SEWER	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
<b>DEFERRED CHARGES:</b>	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Overexpenditure of Appropriation	55-531						
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
<b>STATUTORY EXPENDITURES:</b>	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Contribution To: Public Employees' Retirement System	55-540	40,579.00	46,645.00		46,645.00	46,642.00	3.00
Social Security System (O.A.S.I.)	55-541	32,000.00	30,200.00		30,200.00	27,521.09	2,678.91
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542	7,500.00	7,500.00		7,500.00	7,454.16	45.84
<b>Judgments</b>	55-531						
<b>Deficit in Operations in Prior Years</b>	55-532			xxxxxxxxxxxxx			xxxxxxxxxxxxx
<b>Surplus (General Budget)</b>	55-545			xxxxxxxxxxxxx			xxxxxxxxxxxxx
<b>TOTAL WATER &amp; SEWER UTILITY APPROPRIATIONS</b>	55-599	2,508,894.00	2,452,575.00		2,452,575.00	2,074,561.41	374,118.08

DEDICATED ASSESSMENT BUDGET \_\_\_\_\_ UTILITY

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

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2013 from Dog Licenses, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Housing and Community Development Act of 1974; Neighborhood Preservation Program; Parking Offenses Adjudication Act (PL1989,C.137); Developer's Escrow Fund (NJSA 40:55D-53.1) Municipal Public Defender P.L. 1997 c.256; Disposal of Forfeited Property (PL 1986, C135); Snow Removal Trust Fund P.L. 2001 c. 138; Affordable Housing Trust PL 1985, C222 and NJAC 5:29-18.1 et. seq. Special Events Donations N.J.S.A. 40A:5-29; Aberdeen Senior Clubhouse - Landscaping Donations N.J.S.A. 40A:5-29; Memorial Tree Earl Keller Donations N.J.S.A. 40A:5-29; K9 unit Donations N.J.S.A. 40A:5-29; Recreation Trust Fund PL 1999 C292: Memorial Gazebo for Autumn Pasquale Donations NJSA 40A:5-29.

are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

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

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2013

ASSETS		
Cash and Investments	1110100	2,450,864.16
Due from State of N.J. (c. 20, P.L. 1971)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxxxxxxx
Taxes Receivable	1110300	531,960.38
Tax Title Liens Receivable	1110400	235,121.39
Property Acquired by Tax Title Lien Liquidation	1110500	377,100.00
Other Receivables	1110600	239,315.31
Deferred Charges Required to be in 2014 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2014	1110800	
Total Assets	1110900	3,834,361.24

LIABILITIES, RESERVES AND SURPLUS

* Cash Liabilities	2110100	102,356.56
Reserves for Receivables	2110200	1,383,497.08
Surplus	2110300	1,448,507.60
Total Liabilities, Reserves and Surplus		2,934,361.24

School Tax Levy Unpaid	2,220,140.00	4,394,247.03
Less: School Tax Deferred	2220200	4,126,407.50
* Balance Included in Above "Cash Liabilities"	2220300	267,839.53

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN  
CURRENT SURPLUS

		YEAR 2013	YEAR 2012
Surplus Balance, January 1st	2310100	1,794,069.12	1,721,423.06
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes			
*(Percentage Collected: 2013 95.86%, 2012 96.05%)	2310200	15,071,054.16	14,786,480.71
Delinquent Taxes	2310300	467,519.88	477,771.85
Other Revenues and Additions to Income	2310400	2,536,682.85	2,779,015.17
Total Funds	2310500	19,869,326.01	19,764,690.79
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	6,754,869.38	6,669,762.70
School Taxes (Including Local and Regional)	2310700	8,294,446.50	8,191,666.50
County Taxes (Including Added Tax Amounts)	23310800	3,137,605.88	3,011,025.93
Special District Taxes	2310900		
Other Expenditures & Deductions from Income	2311000	233,896.65	98,166.54
Total Expenditures and Tax Requirements	2311100	18,420,818.41	17,970,621.67
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	18,420,818.41	17,970,621.67
Surplus Balance - December 31st	2311400	1,448,507.60	1,794,069.12

\* Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2014 Budget

Surplus Balance December 31, 2013	2311500	1,448,507.60
Current Surplus Anticipated in 2014 Budget	2311600	814,317.45
Surplus Balance Remaining	2311700	634,190.15

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

☐

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

**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The program will provide for needs identified by the governing body for the operation of the municipality.

CAPITAL BUDGET (Current Year Action)  
2014

Local Unit: Borough of Clayton

1  Project Title	2  Project Number	3  Estimated Total Cost	4  Amounts Reserved In Prior Years	Planned Funding Services for Current Year					6  To Be Funded In Future Years
				5a 2014 Budget Appropriations	5b Capital Im- provement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Purchase of Municipal Equipment (Computers & MDT Upgrades)		12,500.00		12,500.00					
Police Department Patrol Unit 4 X 4		41,000.00			2,050.00			38,950.00	
Replacement of Hurst Combi, Cutter & Spreader		16,500.00			825.00			15,675.00	
Turnout Gear for Fire Department		16,000.00			800.00			15,200.00	
Public Works Garage Generator		50,000.00			2,500.00			47,500.00	
Public Works Utility Truck		37,000.00			1,850.00			35,150.00	
Site Remediation/Investigation		45,000.00			2,250.00			42,750.00	
Improvements to Various Roads		100,000.00			5,000.00			95,000.00	
Water & Sewer Utility Truck		37,000.00						37,000.00	
Totals - All Projects	33-199	355,000.00		12,500.00	15,275.00			327,225.00	

Local Unit: Borough of Clayton

C-4

SIX YEAR CAPITAL PROGRAM - 2014 - 2018  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit: Borough of Clayton

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 2014	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Purchase of Municipal Equipment (Computers & MDT Upgrades)	12,500.00	12,500.00								
Police Department Patrol Unit 4 X 4	41,000.00			2,050.00			38,950.00			
Replacement of Hurst Combi, Cutter & Spreader	16,500.00			825.00			15,675.00			
Turnout Gear for Fire Department	16,000.00			800.00			15,200.00			
Public Works Garage Generator	50,000.00			2,500.00			47,500.00			
Public Works Utility Truck	37,000.00			1,850.00			35,150.00			
Site Remediation/Investigation	45,000.00			2,250.00			42,750.00			
Improvements to Various Roads	100,000.00			5,000.00			95,000.00			
Water & Sewer Utility Truck	37,000.00							37,000.00		
Totals - All Projects	355,000.00	12,500.00		15,275.00			290,225.00	37,000.00		



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

RESOLUTION

Be it Resolved by the Borough Council of the Borough  
of Clayton County of Gloucester 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) \$4,441,200.00

(b) \$

(c) \$

(d) \$

(e) \$
- (Item 2 below) for municipal purposes, and

(Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and

(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.

(Sheet 40) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

(Sheet 38) Minimum Library Tax

RECORDED VOTE  
(Insert last name)

Ayes }

Nayes }

Abstained }

Absent }

SUMMARY OF REVENUES

1. General Revenues		
Surplus Anticipated	08-100	814,317.45
Miscellaneous Revenues Anticipated	13-099	1,534,438.39
Receipts from Delinquent Taxes	15-499	450,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	4,441,200.00
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 TAX	07-192	
Total Revenues	13-299	7,239,955.84

## SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	5,281,264.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	605,132.00
(g) Cash Deficit	46-885	
Excluded from "CAPS"	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	314,429.75
(c) Capital Improvements	44-999	25,000.00
(d) Municipal Debt Service	45-999	374,742.00
(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 Tax (Include Other Reserves if Any)	50-899	639,388.09
6 SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	
Total Appropriations	34-499	7,239,955.84

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing body on the \_\_\_\_\_ day of \_\_\_\_\_, 2014.  
It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2014 approved budget and all amendmentes thereto,  
if any, which have been previously approved by the Director of Local Government Services.

Certified by me this \_\_\_\_\_ day of \_\_\_\_\_ April \_\_\_\_\_, 2014  
\_\_\_\_\_, Clerk  
signature

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

Contracting Unit: Borough of Clayton

Year Ending: December 31, 2013

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

1.

2.

3.

4.

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

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

3-27-14

Date

Christine Newcomb

Clerk of the Governing Body