

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.641	\$14,698,321.75	54.60%	\$2,461.06	Municipal Purpose Tax	Actual	\$14,921,817.42
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.295	\$6,751,500.00	25.08%	\$1,132.63	Local School District	Estimated	\$6,886,530.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.202	\$4,627,357.17	17.19%	\$775.56	County Purposes	Estimated	\$4,719,904.31
County Library	0.028	\$627,858.05	2.33%	\$107.50	County Library	Estimated	\$640,415.21
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.010	\$216,222.24	0.80%	\$38.39	County Open Space	Estimated	\$220,546.68
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	1.176	\$26,921,259.21	100.00%	\$4,515.15	Total ESTIMATED amount to be raised by taxes		\$27,389,213.62
Total Taxable Valuation as of October 1, 2015 <u>\$2,294,973,197.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>9,142,040.09</u>		
Current Year Average Residential Assessment <u>\$383,941.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>23,214,791.89</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$12,467,396.20</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$26,540,148.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$849,065.62</u>		
0.641	0.651	1.56%			Total Amount to be Raised by Taxes <u>\$27,389,213.62</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.90%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$14,698,321.75	\$14,921,817.42	1.52%	\$223,495.67		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2015 <u>26,496,647.58</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2015 <u>27,011,996.93</u>		
\$2,461.06	\$2,499.46	1.56%	\$38.39		% of Taxes Collected, CY 2015 <u>98.09%</u>		
					Delinquent Taxes - December 31, 2015 <u>\$430,338.68</u>		

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	87.50%	\$1,400,000.00	\$1,600,000.00	\$3,000,000.00	\$3,000,000.00							
08	Local Revenue	-12.21%	(\$662,165.45)	\$5,421,350.45	\$4,759,185.00	\$4,759,185.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$381,045.00	\$381,045.00	\$381,045.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-88.14%	(\$836,809.02)	\$949,372.11	\$112,563.09	\$112,563.09							
08	Other Special Items	-46.86%	(\$431,471.79)	\$920,718.79	\$489,247.00	\$489,247.00							
15	Receipts from Delinquent Taxes	-5.59%	(\$23,674.23)	\$423,674.23	\$400,000.00	\$400,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-1.03%	(\$155,790.69)	\$15,077,608.11	\$14,921,817.42	\$14,921,817.42							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.87%	(\$709,911.18)	\$24,773,768.69	\$24,063,857.51	\$24,063,857.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	9.00	7.00	10.61%	\$107,215.00	\$1,010,190.00	\$1,117,405.00	\$1,076,590.00	\$40,815.00						
21	Land-Use Administration	1.00		92.17%	\$117,700.00	\$127,700.00	\$245,400.00	\$203,400.00	\$42,000.00						
22	Uniform Construction Code	1.00	1.00	58.03%	\$50,661.00	\$87,300.00	\$137,961.00	\$137,961.00							
23	Insurance			-1.50%	(\$54,727.20)	\$3,643,073.00	\$3,588,345.80	\$3,588,345.80							
25	Public Safety	39.00	125.00	3.31%	\$143,109.03	\$4,324,503.24	\$4,467,612.27	\$4,461,912.00	\$5,700.27						
26	Public Works	14.00	10.00	-3.66%	(\$168,482.05)	\$4,601,894.87	\$4,433,412.82	\$4,395,050.00	\$38,362.82						
27	Health and Human Services			0.00%	\$0.00	\$33,000.00	\$33,000.00	\$33,000.00							
28	Parks and Recreation	9.00	35.00	0.05%	\$400.00	\$818,850.00	\$819,250.00	\$819,250.00							
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified			#DIV/0!	\$0.00		\$0.00								
31	Utilities and Bulk Purchases			5.94%	\$57,000.00	\$960,000.00	\$1,017,000.00	\$1,017,000.00							
32	Landfill / Solid Waste Disposal	7.00	16.00	0.00%	\$0.00	\$761,000.00	\$761,000.00	\$761,000.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			0.99%	\$12,000.00	\$1,207,840.00	\$1,219,840.00	\$1,219,840.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	2.00	2.00	9.79%	\$16,515.00	\$168,675.00	\$185,190.00	\$185,190.00							
44	Capital			-31.19%	(\$802,600.00)	\$2,573,000.00	\$1,770,400.00	\$1,770,400.00							
45	Debt			29.43%	\$741,050.00	\$2,517,925.00	\$3,258,975.00	\$3,258,975.00							
46	Deferred Charges			0.00%	\$0.00	\$160,000.00	\$160,000.00	\$160,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			4.95%	\$40,015.97	\$809,049.65	\$849,065.62	\$849,065.62							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	82.00	196.00	1.09%	\$259,856.75	\$23,804,000.76	\$24,063,857.51	\$23,936,979.42	\$126,878.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	72	\$26,464,500.00	1.15%
2 Residential	5,062	\$1,938,025,900.00	84.54%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	141	\$312,409,900.00	13.63%
4B Industrial	0	\$0.00	0.00%
4C Apartments	30	\$15,160,100.00	0.66%
5A/5B Railroad		\$0.00	0.00%
6A/6B Business Personal Property	1	\$257,310.00	0.01%
Total	5,306	\$2,292,317,710.00	100.00%

Average Ratio (%), Assessed to True Value	107.08%
Equalized Valuation, Taxable Properties	\$2,140,752,437.43

Total # of property tax appeals filed in 2015	County Tax Board	84.00
	State Tax Court	2.00
Number of 2015 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		2.00

Amount paid out by municipality for tax appeals in 2015	\$88,845.62
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Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$14,523,000.00	14.26%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	77	\$66,474,500.00	65.26%
15D Church and Charities	8	\$16,832,000.00	16.53%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	10	\$4,026,600.00	3.95%
Total	100	\$101,856,100.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 4.44%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		3.00	138,158.86	\$53,000.00	\$2,750.00	\$5,881.67	\$71,690.40	\$4,836.79
Supervisory Staff (Department Heads & Managers)	8.00	4.00	1,001,472.38	\$708,331.75	\$0.00	\$57,878.08	\$170,620.05	\$64,642.50
Police Officers (Including Superior Officers)	20.00	18.00	2,925,946.35	\$1,795,152.00	\$138,580.00	\$354,782.00	\$473,606.40	\$163,825.95
Fire Fighters (Including Superior Officers)		1.00	2,728.15	\$2,500.00	\$0.00	\$0.00	\$0.00	\$228.15
All Other Union Employees not listed above	20.00	2.00	1,764,197.18	\$964,400.00	\$125,420.00	\$84,209.74	\$502,156.09	\$88,011.35
All Other Non-Union Employees not listed above	34.00	168.00	3,203,955.43	\$2,264,461.87	\$70,497.38	\$134,400.50	\$527,940.42	\$206,655.26
Totals	82.00	196.00	9,036,458.35	\$5,787,845.62	\$337,247.38	\$637,151.99	\$1,746,013.36	\$528,200.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	20.00	\$11,164.20	\$223,284.00	18.00	\$10,792.33	\$194,261.94
Parent & Child	7.00	\$20,286.05	\$142,002.35	7.00	\$18,581.00	\$130,067.00
Employee & Spouse (or Partner)	16.00	\$22,333.10	\$357,329.60	15.00	\$21,875.44	\$328,131.60
Family	36.00	\$31,660.88	\$1,139,791.68	33.00	\$30,148.33	\$994,894.89
Employee Cost Sharing Contribution (enter as negative -)			(\$188,084.60)			(\$138,300.00)
Subtotal	79.00		\$1,674,323.03	73.00		\$1,509,055.43
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$22,800.96	\$45,601.92	2	\$21,989.50	\$43,979.00
Family	1	\$30,488.88	\$30,488.88	1	\$28,348.00	\$28,348.00
Employee Cost Sharing Contribution (enter as negative -)			(\$4,400.40)			(\$3,709.44)
Subtotal	3.00		\$71,690.40	3.00		\$68,617.56
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	14	\$7,080.89	\$99,132.46	14	\$7,351.44	\$102,920.16
Parent & Child	4	\$15,552.84	\$62,211.36	2	\$14,667.30	\$29,334.60
Employee & Spouse (or Partner)	23	\$20,301.22	\$466,928.06	25	\$18,532.70	\$463,317.50
Family	10	\$38,202.24	\$382,022.40	10	\$36,251.64	\$362,516.40
Employee Cost Sharing Contribution (enter as negative -)			(\$1,385.00)			(\$310.00)
Subtotal	51.00		\$1,008,909.28	51.00		\$957,778.66
GRAND TOTAL	133.00		\$2,754,922.71	127.00		\$2,535,451.65

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

Yes

Is prescription drug coverage provided by the SHBP (Yes or No)?

Yes

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2017	2018	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal			
Regional School Debt			\$0.00	Utility Fund - Interest			
Utility Fund Debt				Bond Anticipation Notes - Principal			
0			\$0.00	Bond Anticipation Notes - Interest	\$55,000.00		
0			\$0.00	Bonds - Principal	\$1,770,000.00	\$1,800,000.00	\$1,820,000.00
0			\$0.00	Bonds - Interest	\$489,050.00	\$441,350.00	\$385,350.00
0			\$0.00	Loans & Other Debt - Principal	\$717,350.00	\$723,254.98	\$729,251.26
0			\$0.00	Loans & Other Debt - Interest	\$227,575.00	\$218,819.19	\$210,072.91
0			\$0.00				
0			\$0.00	Total	\$3,258,975.00	\$3,183,424.17	\$3,144,674.17
Municipal Purposes				Total Principal	\$2,487,350.00	\$2,523,254.98	\$2,549,251.26
Debt Authorized	\$482,088.00		\$482,088.00	Total Interest	\$771,625.00	\$660,169.19	\$595,422.91
Notes Outstanding	\$947,000.00		\$947,000.00	% of Total Current Year Budget	13.54%		
Bonds Outstanding	\$16,225,000.00		\$16,225,000.00				
Loans and Other Debt	\$17,248,415.43		\$17,248,415.43				
Total (Current Year)	\$34,902,503.43	\$0.00	\$34,902,503.43	Description	Debt Not Listed Above		
				Total Guarantees - Governmental			
				Total Guarantees - Other			
				Total Capital/Equipment Leases			
				Total Other			
Population (2010 census)	3,270			Bond Rating	Moody's	Standard & Poors	Fitch
Per Capita Gross Debt	\$10,673.55			Rating	Aa3		
Per Capita Net Debt	\$10,673.55			Year of Last Rating	2014		
3 Yr. Average Property Valuation		\$2,149,359,296.33					
Net Debt as % of 3 Year Avg Property Valuation		1.62%		Mark "X" if Municipality has no bond rating			

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)

2016 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2016 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF WILDWOOD CREST

COUNTY: CAPE MAY

<u>Carl Groon</u> Mayor's Name	<u>12/31/2017</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>Don Cabrera</u>	<u>12/31/2017</u>
<u>Joyce P. Gould</u>	<u>12/31/2017</u>

Municipal Officials	
<u>Patricia Feketics</u>	August 21, 2015 Date of Orig. Appt.
Municipal Clerk	
<u>Lyndsey Herman</u>	C-1744
Tax Collector	Cert. No.
<u>Alicia A. Belansen</u>	T-8246
Chief Financial Officer	Cert. No.
<u>Michael S. Garcia</u>	N-1527
Registered Municipal Accountant	Cert. No.
<u>Doreen Y. Corino</u>	472
Municipal Attorney	Lic. No.

Official Mailing Address of Municipality

BOROUGH HALL
6101 Pacific Avenue
Wildwood Crest, NJ 08260

Fax #: 609-522-7108

Please attach this to your 2016 Budget and Mail to:

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

Division Use Only
Municode: _____
Public Hearing Date: _____

Sheet A

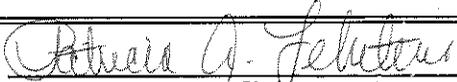
2016 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of WILDWOOD CREST, County of CAPE MAY for the Fiscal Year 2016.

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

24th day of February, 2016
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 24th day of February, 2016


Clerk

6101 Pacific Avenue

Address

Wildwood Crest, NJ 08260

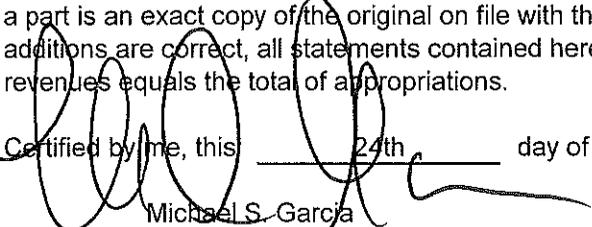
Address

609-522-7788

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 24th day of February, 2016


Michael S. Garcia

Registered Municipal Accountant

Ocean City, NJ 08226

Address

1535 Haven Avenue

Address

609-399-6333

Phone Number

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

Certified by me, this 24th day of February, 2016


Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts 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: _____, 2016

By: _____

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

STATE OF NEW JERSEY

Department of Community Affairs

Director of the Division of Local Government Services

Dated: _____, 2016

By: _____

Sheet 1

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

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

BOROUGH of WILDWOOD CREST, County of CAPE MAY

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of WILDWOOD CREST, County of CAPE MAY for the Fiscal Year 2016

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2016;

Be it Further Resolved, that said Budget be published in the HERALD OF CAPE MAY COUNTY

in the issue of March 2nd, 2016

The Governing Body of the BOROUGH of WILDWOOD CREST does hereby approve the following as the Budget for the year 2016:

RECORDED VOTE

(Insert last name)

Ayes

GOULD
CABRERA
ERON

Nays

NONE

Abstained

NONE

Absent

NONE

Notice is hereby given that the Budget and Tax Resolution was approved by the BOARD OF COMMISSIONERS of the BOROUGH of WILDWOOD CREST, County of CAPE MAY, on February 24th, 2016.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH HALL, on March 23rd, 2016 at 7:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2016 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

			YEAR 2016
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)			XXXXXXXXXXXXX
1. Appropriations within "CAPS" -			XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}			14,488,538.80
2. Appropriations excluded from "CAPS" -			XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-53.3 as amended)}			8,726,253.09
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)			23,214,791.89
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimate	96.90%	Percent of Tax Collections	849,065.62
4. Total General Appropriations (Item 9, Sheet 29)			24,063,857.51
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)			9,142,040.09
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)			XXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)			14,921,817.42
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			-
(c) Minimum Library Tax			-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2015	23,804,000.76	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	13,968,354.00
Subtotal	23,804,000.76		
Exceptions Less:		Additions:	
Total Other Operations	3,580,000.00	New Construction (Assessor Certification)	27,330.96
Total Uniform Construction Code		2014 Cap Bank	398,943.09
Total Interlocal Service Agreement		2015 Cap Bank	274,084.04
Total Additional Appropriations			
Total Capital Improvements	2,573,000.00		
Total Debt Service	2,517,925.00		
Transferred to Board of Education			
Type I School Debt		Total Additions	700,358.09
Total Public & Private Programs	195,672.11		
Judgments		Maximum Appropriations within "CAPS" Sheet 19 @ 0.0%	14,668,712.09
Total Deferred Charges	160,000.00		
Cash Deficit		Additional Increase to COLA rate. 3.5%	
Reserve for Uncollected Taxes	809,049.65	Amount of Increase allowable. 3.5%	488,892.39
Total Exceptions	9,835,646.76		
Amount on Which CAP is Applied	13,968,354.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	15,157,604.48
0.0% CAP	-		
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	13,968,354.00		

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

P.L. 2007, c. 62, effective April 3, 2007, imposes a 4% CAP on the Tax Levy of your Municipality, with certain exception and exclusions. In addition to the all of the exceptions and exclusions the Local Finance Board may approve waivers for certain extraordinary costs identified by the Statute. The voters may also approve increases above the 4% CAP with a vote of at least 60%.

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1).

The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	14,698,321.75
Less: CY 2015 One Year Waivers	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	-
Less: Prior Year Deferred Charges: Emergencies	(160,000.00)
Less: Prior Year Recycling Tax	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>14,538,321.75</u>
Plus 2% CAP Increase	<u>290,766.44</u>
ADJUSTED TAX LEVY	<u>14,829,088.19</u>
Plus: Assumption of Service/Function	-
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>14,829,088.19</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

14,829,088.19

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	-
Allowable Pension Obligations Increases	-
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	324,400.00
Allowable Debt Service and Capital Leases Inc.	832,762.79
Recycling Tax appropriation	-
Deferred Charge to Future Taxation Unfunded	-
Current Year Deferred Charges: Emergencies	<u>156,252.00</u>
Add Total Exclusions	<u>1,313,414.79</u>
Less Cancelled or Unexpended Waivers	-
Less Cancelled or Unexpended Exclusions	6,850.00

ADJUSTED TAX LEVY

16,135,652.98

Additions:

New Ratables - Increase for new construction	4,263,800
Prior Year's Local Purpose Tax Rate (per\$100)	<u>0.641</u>
New Ratable Adjustment to Levy	27,330.96
Amounts approved by Referendum	
Levy Cap Banks	1,473,030.00

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

17,636,013.93

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

14,921,817.42

OVER OR (UNDER) 2% LEVY CAP

(2,714,196.51)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

SPLIT FUNCTIONS

Insurance

Employee Group Health

Inside "CAPS" - Sheet 15b

3,018,345.80

Outside "CAPS" - Sheet 20

-

3,018,345.80

RECAP OF GROUP INSURANCE APPROPRIATION

Following is a recap of the Borough's Group Insurance

	Hospitalization and RX	Dental	Vision	Other	Less: Contributions	Net Cost
Retirees	1,015,000.00	65,000.00	10,000.00	40,000.00	(1,385.00)	1,128,615.00
Active	1,949,220.00	115,000.00	18,000.00		(192,489.20)	1,889,730.80
	<u>2,964,220.00</u>	<u>180,000.00</u>	<u>28,000.00</u>	<u>40,000.00</u>	<u>(193,874.20)</u>	<u>3,018,345.80</u>

RECAP OF GROUP INSURANCE APPROPRIATION

Instead of receiving Health Benefits, Borough employees can elect an opt-out for 2016. This projected opt-out amount is budgeted separately on Sheet 15b.

Health Benefit Waiver

Salaries and Wages

30,000.00

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2016	2015	Cash in 2015
1. Surplus Anticipated	08-101	3,000,000.00	1,600,000.00	1,600,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	3,000,000.00	1,600,000.00	1,600,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103			
Other	08-104	190,000.00	190,000.00	195,953.00
Fees and Permits	08-105	120,000.00	100,000.00	194,292.50
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	85,000.00	120,000.00	86,699.45
Other	08-109			
Interest and Costs on Taxes	08-112	80,000.00	80,000.00	92,496.31
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	240,000.00	215,000.00	276,722.07
Interest on Investments and Deposits	08-113	55,000.00	52,000.00	73,424.30
Anticipated Utility Operating Surplus	08-114			
Recreation Income - Pool	08-105	72,000.00	72,000.00	80,159.00
TV Cable Franchise Fee	08-105	44,185.00	43,500.00	44,185.28
Municipal Pier and Concession Income	08-105	280,000.00	270,000.00	366,450.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2016	2015	Cash in 2015
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Interest and Costs on Delinquent Sewer Rents	08-121	19,000.00	19,000.00	21,748.94
Fees and Permits - Craft Show	08-105	4,000.00	4,000.00	5,625.00
Sewer Rents	08-120	3,410,000.00	3,580,000.00	3,777,295.11
Ambulance Fees	08-122	160,000.00	145,000.00	206,299.49
Total Section A: Local Revenue	08-001	4,759,185.00	4,890,500.00	5,421,350.45

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2016	2015	Cash in 2015
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	381,045.00	381,045.00	381,045.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	381,045.00	381,045.00	381,045.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2016	2015	Cash in 2015
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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
 With Prior Written Consent of the Director of Local Government Services - Interlocal				
 Municipal Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated				
 With Prior Written Consent of the Director of Local Government Services - Additional				
 Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2016	2015	Cash in 2015
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Public Health Priority Funding - 1987	10-785			
N.J. DOT Trust Fund Authority Act	10-865		172,000.00	172,000.00
Recycling Tonnage Grant	10-701	13,103.10	13,114.20	13,114.20
Drunk Driving Enforcement Fund	10-745	3,684.78	3,933.30	3,933.30
Clean Communities Program	10-770	25,259.72	20,779.05	20,779.05
Summer Events Grant	10-748			
	10-728			
	10-729			
State Aid - Housing	10-708	42,000.00	35,000.00	35,000.00
Police Body Armor - Reserved	10-726	2,015.49	2,018.32	2,018.32
US Bulletproof Vest Program	10-727		6,777.24	6,777.24
Domestic Violence Grant	10-730			
Comcast Technology Grant	10-731			
Small Cities Grant	10-707		420,000.00	420,000.00
GWTIDA - Summer Events Grant	10-708	26,500.00	25,750.00	25,750.00
FEMA - Sunset Lake	10-799			
DOT - Pacific Avenue	10-798		175,000.00	175,000.00
FEMA - Generator Project	10-797		75,000.00	75,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2016	2015	Cash in 2015
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	142,000.00	142,000.00	165,218.26
Beach Operation Offset - Reserved	08-124	268,247.00	266,149.00	266,149.00
Anticipated General Capital Fund Balance - Premiums Received	08-180	-	84,862.90	84,862.90
GWTIDA - Municipal Event Support	08-107	34,000.00	31,750.00	44,488.63
Municipal Pier and Concession Income	08-105			
Reserve to Pay Bonds & Notes	08-185			
Sewer Rents - New Fee Ordinance	08-120			
Anticipated General Capital Fund Balance	08-180	-	360,000.00	360,000.00
Court Administrator	08-123	45,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	3,000,000.00	1,600,000.00	1,600,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	4,759,185.00	4,890,500.00	5,421,350.45
Total Section B: State Aid Without Offsetting Appropriations	09-001	381,045.00	381,045.00	381,045.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	112,563.09	949,372.11	949,372.11
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	489,247.00	884,761.90	920,718.79
Total Miscellaneous Revenues	13-099	5,742,040.09	7,105,679.01	7,672,486.35
4. Receipts from Delinquent Taxes	15-499	400,000.00	400,000.00	423,674.23
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	9,142,040.09	9,105,679.01	9,696,160.58
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	14,921,817.42	14,698,321.75	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax		-	-	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	14,921,817.42	14,698,321.75	15,077,608.11
7. Total General Revenues	13-299	24,063,857.51	23,804,000.76	24,773,768.69

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF PUBLIC AFFAIRS							
AND PUBLIC SAFETY:							
Director's Office	20-110						
Salaries and Wages	20-110-1	45,500.00	42,500.00		42,500.00	42,499.15	0.85
Other Expenses	20-110-2	6,000.00	5,000.00		5,000.00	2,178.66	2,821.34
Fire	25-265						
Salaries and Wages	26-265-1	2,500.00	2,500.00		2,500.00	2,499.90	0.10
Other Expenses	26-265-2	197,900.00	46,900.00		71,900.00	70,545.39	1,354.61
Police	25-240						
Salaries and Wages	25-240-1	2,109,082.00	2,105,210.00		2,005,210.00	1,907,173.15	98,036.85
Other Expenses	25-240-2	253,500.00	253,900.00		253,900.00	229,108.00	24,792.00
Municipal Prosecutor	25-275						
Other Expenses	25-275-2	18,000.00	18,000.00		18,000.00	16,500.00	1,500.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
(A) Operations - within "CAPS"		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF PUBLIC AFFAIRS							
AND PUBLIC SAFETY:							
Legal	20-155						
Other Expenses	20-155-2	179,000.00	177,500.00		187,500.00	171,129.02	16,370.98
Local Code Enforcement	22-195						
Salaries and Wages	22-195-1	33,000.00	29,900.00		29,900.00	22,276.31	7,623.69
Other Expenses	22-195-2	6,500.00	7,400.00		7,400.00	3,147.04	4,252.96
Emergency Management Services	25-252						
Salaries and Wages	25-252-1	3,500.00	3,500.00		3,500.00	3,500.00	-
Other Expenses	25-252-2	2,500.00	4,500.00		4,500.00		4,500.00
Services of Ambulance	25-260						
Salaries and Wages	25-260-1	535,000.00	493,786.00		468,786.00	446,858.42	21,927.58
Other Expenses	25-260-2	50,200.00	46,250.00		46,250.00	34,776.11	11,473.89

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
(A) Operations - within "CAPS" - (continued)		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF PUBLIC AFFAIRS							
AND PUBLIC SAFETY: (cont)							
Environmental Commission (N.J.S. 40:56A-1)	27-335						
Salaries and Wages	27-335-1	2,000.00	2,500.00		2,500.00	1,000.00	1,500.00
Other Expenses	27-335-2	500.00	500.00		500.00		500.00
Lifeguards	28-380						
Salaries and Wages	28-380-1	535,000.00	535,000.00		535,000.00	532,548.94	2,451.06
Other Expenses	28-380-2	75,580.00	75,580.00		75,580.00	75,095.78	484.22
Land Use Administration	21-180						
Salaries and Wages	21-180-1	22,000.00	22,000.00		22,000.00	21,184.54	815.46
Other Expenses	21-180-2	181,400.00	70,700.00		95,700.00	94,859.79	840.21
Uniform Fire Safety Act (P.L. 1983, c 383)							
Fire Official	25-265						
Salaries and Wages	25-265-1	112,000.00	103,400.00		103,400.00	99,456.89	3,943.11
Other Expenses	25-265-2	12,600.00	13,600.00		13,600.00	8,951.36	4,648.64

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
(A) Operations - within "CAPS" - (continued)		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF PUBLIC AFFAIRS							
AND PUBLIC SAFETY: (cont.)							
Animal Control	27-340						
Other Expenses	27-340-2	33,000.00	33,000.00		33,000.00	30,555.04	2,444.96
Police Dispatch	25-250						
Salaries and Wages	25-250-1	170,000.00	155,000.00		155,000.00	155,000.00	-
Municipal Court	43-490						
Salaries and Wages	43-490-1	155,345.00	139,230.00		144,730.00	143,137.00	1,593.00
Other Expenses	43-490-2	16,845.00	16,445.00		16,445.00	10,461.21	5,983.79
Public Defender (P.L. 1997, C. 256)	43-495						
Other Expenses	43-495-2	13,000.00	13,000.00		13,000.00	11,458.26	1,541.74

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
(A) Operations - within "CAPS" - (continued)		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF PUBLIC AFFAIRS							
AND PUBLIC SAFETY: (cont.)							
Traffic Maintenance	25-245						
Salaries and Wages	25-245-1	80,400.00	89,000.00		74,000.00	68,984.27	5,015.73
Other Expenses	25-245-2	31,650.00	28,800.00		28,800.00	18,966.07	9,833.93
New Jersey Public Employees							
OSHA Mandated Costs (P.L. 1983, Ch. 516)							
(Mandatory Vaccinations)							
Health	27-330						
Other Expenses	27-330-2	-	2,500.00		2,500.00		2,500.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
(A) Operations - within "CAPS" - (continued)		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF REVENUE AND FINANCE:							
Director's Office	20-110						
Salaries and Wages	20-110-1	20,250.00	19,250.00		19,250.00	17,600.07	1,649.93
Other Expenses	20-110-2	1,200.00	1,200.00		1,200.00	992.18	207.82
Borough Administration	20-120						
Salaries and Wages	20-120-1	144,855.00	176,500.00		132,000.00	122,601.35	9,398.65
Other Expenses	20-120-2	120,455.00	69,150.00		113,650.00	88,766.90	24,883.10
Election Expense	20-120-2	19,200.00	1,200.00		1,200.00	872.23	327.77
Financial Administration	20-130						
Salaries and Wages	20-130-1	239,000.00	194,000.00		168,000.00	139,933.68	28,066.32
Other Expenses	20-130-2	116,650.00	114,900.00		114,900.00	65,927.40	48,972.60
Municipal Audit	20-135-2	33,700.00	33,700.00		33,700.00	33,700.00	-
Assessment of Taxes	20-150						
Salaries and Wages	20-150-1	50,000.00	43,000.00		43,000.00	37,764.49	5,235.51
Other Expenses	20-150-2	23,780.00	17,290.00		17,290.00	16,926.51	363.49

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
(A) Operations - within "CAPS" - (continued)		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF REVENUE AND FINANCE: (cont.)							
Collection of Taxes	20-145						
Salaries and Wages	20-145-1	155,000.00	155,000.00		135,000.00	131,191.65	3,808.35
Other Expenses	20-145-2	21,500.00	17,200.00		17,200.00	7,785.74	9,414.26
Utility Billing Expenses	31-455						
Other Expenses	31-455	11,600.00	11,600.00		11,600.00	5,118.43	6,481.57
Insurance	23-200						
General Liability Insurance	23-210-2	180,000.00	182,545.00		182,545.00	182,545.00	-
Workers Compensation Insurance	23-215-2	360,000.00	374,588.00		374,588.00	334,100.90	40,487.10
Employee Group Insurance	23-220-2	3,018,345.80	3,055,940.00		3,014,440.00	2,650,612.62	363,827.38
Health Benefit Waiver	23-221						
Salaries and Wages	23-221-1	30,000.00	30,000.00		30,000.00	27,299.82	2,700.18

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
(A) Operations - within "CAPS" - (continued)		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF PUBLIC WORKS, PARKS							
AND PUBLIC PROPERTY:							
Director's Office	20-110						
Salaries and Wages	20-110-1	17,500.00	16,500.00		16,500.00	16,500.00	-
Other Expenses	20-110-2	750.00	750.00		750.00	636.46	113.54
Engineer	20-165						
Other Expenses	20-165-2	80,000.00	55,000.00		124,500.00	118,679.23	5,820.77
Landfill	32-465						
Other Expenses	32-465-2	333,000.00	333,000.00		333,000.00	306,059.89	26,940.11
Public Works	26-300						
Salaries and Wages	26-300-1	387,000.00	415,000.00		340,000.00	339,551.56	448.44
Other Expenses	26-300-2	85,300.00	85,300.00		85,300.00	78,409.16	6,890.84
Recreation Buildings	26-310						
Other Expenses	26-310-2	83,250.00	83,250.00		88,250.00	86,162.27	2,087.73

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
(A) Operations - within "CAPS" - (continued)		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF PUBLIC WORKS, PARKS							
AND PUBLIC PROPERTY: (cont.)							
Beach Cleaning	28-380						
Salaries and Wages	28-380-1	40,000.00	40,000.00		32,000.00	31,059.00	941.00
Other Expenses	28-380-2	61,000.00	61,000.00		42,000.00	41,615.54	384.46
Sanitation	26-305						
Salaries and Wages	26-305-1	383,000.00	383,000.00		338,000.00	333,842.06	4,157.94
Other Expenses	26-305-2	45,000.00	45,000.00		45,000.00	38,537.73	6,462.27
Parks and Buildings	26-310						
Salaries and Wages	26-310-1	182,000.00	182,000.00		151,000.00	140,208.88	10,791.12
Other Expenses	26-310-2	114,200.00	114,200.00		109,700.00	107,529.82	2,170.18
Sewerage	26-290						
Salaries and Wages	26-290-1	105,000.00	100,000.00		100,000.00	93,814.12	6,185.88
Other Expenses	26-290-2	37,100.00	37,100.00		16,100.00	15,284.45	815.55

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	289,168.00	289,168.00		289,168.00	287,168.00	2,000.00
Social Security System (O.A.S.I.)	36-472	490,000.00	480,000.00		480,000.00	410,993.21	69,006.79
Consolidated Police & Fireman's Pension Fund	36-474						
Police and Firemen's Retirement System of NJ	36-475	402,472.00	402,472.00		402,472.00	400,472.00	2,000.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	34,000.00	32,000.00		32,000.00	32,000.00	-
Defined Contribution Retirement Plan	36-477	4,200.00	4,200.00		4,200.00	194.39	4,005.61
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	1,219,840.00	1,207,840.00	-	1,207,840.00	1,130,827.60	77,012.40
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	14,488,538.80	13,968,354.00	-	13,637,354.00	12,471,714.17	1,165,639.83

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
(A) Operations - Excluded from "CAPS"		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Revenues (N.J.A.C. 5:23-4.17) Fee	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
(A) Operations - Excluded from "CAPS"		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues							
State Aid - Housing Inspections							
Salaries and Wages	41-708-1	42,000.00	35,000.00		35,000.00	35,000.00	-
Recycling Tonnage Grant	41-701-2	13,103.10	13,114.20		13,114.20	13,114.20	-
Clean Communities Program	41-770-2	25,259.72	20,779.05		20,779.05	20,779.05	-
Matching Funds for Grants	41-790-2	12,000.00	12,000.00		12,000.00		12,000.00
Drunk Driving Enforcement Grant (Reserve)	41-745-2	3,684.78	3,933.30		3,933.30	3,933.30	-
Municipal Alliance Consortium - Local Share	41-703-2	2,315.00	1,300.00		1,300.00	762.00	538.00
Police Body Armor Grant	41-726-2	2,015.49	2,018.32		2,018.32	2,018.32	-
GWTDA - Summer Events	41-708-2	26,500.00	25,750.00		25,750.00	25,750.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902	150,000.00			-		-
Capital Improvement Fund - Pay as You go	44-901	450,000.00	1,411,000.00	XXXXXXXXXX	1,671,000.00	1,671,000.00	-
Emergency Sewer Repairs	44-904	200,000.00	120,000.00		191,000.00	167,608.39	23,391.61
FEMA Refund - Due to Overpayment	44-905		275,000.00		275,000.00	275,000.00	-
Improvements to Borough Roads & Intersections	44-906	100,000.00					
Improvements to Borough Buildings	44-907	685,000.00					
Improvements to Borough Facilities	44-908	60,000.00					
Fire Department Equipment	44-909	125,400.00					

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey DOT Trust Fund Authority Act	41-865		172,000.00		172,000.00	172,000.00	-
New Jersey DOT Trust Fund Authority Act	41-865		175,000.00		175,000.00	175,000.00	-
Small Cities Grant Program	41-707		420,000.00		420,000.00	420,000.00	-
Total Capital Improvements Excluded from "CAPS"	44-999		1,770,400.00		2,904,000.00	2,880,608.39	23,391.61

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	1,770,000.00	1,640,000.00		1,640,000.00	1,640,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925						XXXXXXXXXX
Interest on Bonds	45-930	489,050.00	526,705.00		526,705.00	523,712.64	XXXXXXXXXX
Interest on Notes	45-935	55,000.00	6,000.00		6,000.00	5,587.30	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
							XXXXXXXXXX
USRDA Loans							XXXXXXXXXX
Principal	45-945	21,600.00	20,660.00		20,660.00	20,658.06	XXXXXXXXXX
Interest	45-950	58,500.00	59,112.00		59,112.00	59,111.94	XXXXXXXXXX
New Jersey Environmental Infrastructure Trust (NJEIT)							XXXXXXXXXX
Principal	45-955	695,750.00	225,223.00		225,223.00	221,780.17	XXXXXXXXXX
Interest	45-960	169,075.00	40,225.00		40,225.00	40,225.00	XXXXXXXXXX
Capital Lease Obligations Approved Prior to 7/1/2007							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
Capital Lease Obligations Approved After 7/1/2007							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999	3,258,975.00	2,517,925.00	-	2,517,925.00	2,511,075.11	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"							
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S. 40A:4-55)	46-875	160,000.00	160,000.00	XXXXXXXXXX	160,000.00	160,000.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	160,000.00	160,000.00	XXXXXXXXXX	160,000.00	160,000.00	-
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480						
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	8,726,253.09	9,026,597.11	-	9,357,597.11	9,016,661.61	334,085.61

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXX
Interest on Bonds	48-930				-		XXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXX
					-		XXXXXXXXXX
							XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX			XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409	-	-	-	-	-	
(K) Total Municipal Appropriations for Local District School Purposes {Items (I) and (J) - Excluded from "CAPS"}	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	8,726,253.09	9,026,597.11	-	9,357,597.11	9,016,661.61	334,085.61
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	23,214,791.89	22,994,951.11	-	22,994,951.11	21,488,375.78	1,499,725.44
(M) Reserve for Uncollected Taxes	50-899	849,065.62	809,049.65	XXXXXXXXXX	809,049.65	809,049.65	XXXXXXXXXX
9. Total General Appropriations	34-499	24,063,857.51	23,804,000.76	-	23,804,000.76	22,297,425.43	1,499,725.44

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations: (a & b) Within "CAPS - Including Contingent	34-299	14,488,538.80	13,968,354.00	-	13,637,354.00	12,471,714.17	1,165,639.83
	XXXXXX						
(a) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	3,410,000.00	3,580,000.00	-	3,580,000.00	3,281,844.00	298,156.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	-	-	-	-	-	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	126,878.09	195,672.11	-	195,672.11	183,134.11	12,538.00
Total Operations Excluded from "CAPS"	34-305	3,536,878.09	3,775,672.11	-	3,775,672.11	3,464,978.11	310,694.00
(C) Capital Improvements	44-999	1,770,400.00	2,573,000.00	-	2,904,000.00	2,880,608.39	23,391.61
(D) Municipal Debt Service	45-999	3,258,975.00	2,517,925.00	-	2,517,925.00	2,511,075.11	XXXXXXXXXX
(E) Deferred Charges - Excluded from "CAPS"	46-999	160,000.00	160,000.00	XXXXXXXXXX	160,000.00	160,000.00	XXXXXXXXXX
(F) Judgments	37-480	-	-	-	-	-	-
(G) Cash Deficit - With Prior Consent of LFB	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	849,065.62	809,049.65	XXXXXXXXXX	809,049.65	809,049.65	XXXXXXXXXX
Total General Appropriations	34-499	24,063,857.51	23,804,000.76	-	23,804,000.76	22,297,425.43	1,499,725.44

Sheet 30

DEDICATED WATER UTILITY BUDGET - (continued)

* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 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 on Bond Principal	55-520						XXXXXXXXXX
Payment on Bond Anticipation Notes & 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 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 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			
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's 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						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX			XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX			XXXXXXXXXX
TOTAL WATER UTILITY APPROPRIATIONS	55-599	-	-	-	-	-	-

DEDICATED WATER & SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER & SEWER UTILITY	FCOA	Anticipated		Realized in
		2016	2015	Cash in 2015
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 - Water	08-505			
Rents - Sewer	08-505			
Miscellaneous Receipts	08-511			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Utility Capital Surplus	08-515			
Deficit (General Budget)	08-549			
Total Water & Sewer Utility Revenues	08-599	-	-	-

Use a separate set of sheets for each separate Utility.

DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER UTILITY	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 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 on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521						XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		
					-		XXXXXXXXXX

DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER UTILITY	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 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			
	55-531			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 & SEWER UTILITY APPROPRIATIONS	55-599	-	-	-	-	-	-

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2015 Paid or Charged
		2016	2015	
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 in 2015
		2016	2015	
Assessment Cash	52-101			
Deficit (Water Utility Budget)	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2015 Paid or Charged
		2016	2015	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

DEDICATED ASSESSMENT BUDGET _____ UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
Assessment Cash	53-101			
Deficit (_____ Utility Budget)	53-885			
Total _____ Utility Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2015 Paid or Charged
		2016	2015	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total _____ Utility Assessment Appropriations	53-999			

Dedication by Rider - (N.J.S. 40A: 4-39) "The dedicated revenues anticipated during the year 2015 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees Due Hackensack 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: _____ Disposal of Forfeited Property (P.L. 1986, C. 135), Police Retirees Self Insurance Program, Board of Recreation Commission (N.J.S.A. 40:12-1 et seq.; Self Insurance Program; Developers Escrow Fees (N.J.S.A. 40:55D-53.1); Accumulated Absences Reserve Tourism Development Commission; Tourism Improvement and Development District Fees; Uniform Fire Safety Act - Penalty Monies; Wildwood Crest Beautification Projects (40A:5-29) Parking Offenses Adjudication Act (P.L. 1989, C. 137); Snow Removal Trust Fund (P.L. 2001 c.138); Street Opening Trust; UCC Code Enforcement Fee 3rd Party (NJSA 52:27C-119)

are hereby anticipated as revenue and are hereby appropriated for the purpose 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, 2015

ASSETS		
Cash and Investments	1110100	13,482,078.99
Due from State of N.J.(c. 20, P.L. 1961)	1111000	624.55
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXX	
Taxes Receivable	1110300	430,338.68
Tax Title Lien Receivable	1110400	
Property Acquired by Tax Title Lien Liquidation	1110500	
Other Receivables	1110600	441,755.76
Deferred Charges Required to be in 2015 Budget	1110700	160,000.00
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	160,000.00
Total Assets	1110900	14,674,797.98

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	6,427,652.08
Reserves for Receivables	2110200	872,094.44
Surplus	2110300	7,375,051.46
Total Liabilities, Reserves and Surplus		14,674,797.98

School Tax Levy Unpaid	2220100	3,351,095.92
Less: School Tax Deferred	2220200	1,150,000.00
*Balance Included in Above "Cash Liabilities"	2220300	2,201,095.92

(Important: This appendix must be Included in advertisement of Budget.)

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2015	YEAR 2014
Surplus Balance, January 1st	2310100	6,533,364.79	4,891,143.37
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes: *(Percentage Collected 2015 98.09%, 2014 98.13%)	2310200	26,496,647.58	25,965,615.98
Delinquent Taxes	2310300	423,674.23	478,888.83
Other Revenues and Additions to Income	2310400	9,263,959.36	8,691,421.04
Total Funds	2310500	42,717,645.96	40,027,069.22
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	22,988,101.22	21,429,326.62
School Taxes (Including Local and Regional)	2310700	6,751,500.00	6,619,118.00
County Taxes (Including Added Tax Amounts)	2310800	5,476,589.12	5,355,830.68
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	126,404.16	89,429.13
Total Expenditures and Tax Requirements	2311100	35,342,594.50	33,493,704.43
Less: Expenditures to be Raised by Future Taxes	2311200	-	-
Total Adjusted Expenditures and Tax Requirements	2311300	35,342,594.50	33,493,704.43
Surplus Balance - December 31st	2311400	7,375,051.46	6,533,364.79

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2016 Budget

Surplus Balance December 31, 2015	2311500	7,375,051.46
Current Surplus Anticipated in 2016 Budget	2311600	3,000,000.00
Surplus Balance Remaining	2311700	4,375,051.46

2016
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 planned cost and funding sources for Capital Improvements anticipated in the next 3 years can be found on the following 3 sheets (40b - 40d).

**CAPITAL BUDGET (Current Year Action)
2016**

Local Unit BOROUGH OF WILDWOOD CREST

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2016					6 TO BE FUNDED IN FUTURE YEARS
				5a 2016 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Emergency Sewer Repairs	1	600,000.00		200,000.00					400,000.00
Beach Patrol Storage Shed	2	5,500.00			5,500.00				
Improvements to Borough Property	3	35,000.00			35,000.00				
Electronic Fingerprint Processing Component	4	40,000.00			40,000.00				
EMT Garage Flooring & Ventilation	5	38,000.00			38,000.00				
Public Safety Electronic Sign Board	6	15,000.00			15,000.00				
Improvements to Borough owned Property	7	15,000.00			15,000.00				
Improvements to Heather Rd Bike Shop	8	50,000.00			50,000.00				
2016 4WD Dump Truck	9	46,000.00			46,000.00				
Borough Pool Automatic Doors	10	20,000.00			20,000.00				
Outdoor Electrical Lighting	11	12,500.00			12,500.00				
Improve Borough Streets & Intersections	12	300,000.00		100,000.00			200,000.00		
Improvements to Buildings	13	685,000.00		685,000.00					
Improvements to Facilities	14	60,000.00		60,000.00					
Sunset Lake Upgrade	15	150,000.00			150,000.00				
Improvements to Streets & Roads	16	2,200,000.00			110,000.00			2,090,000.00	
Fire Department Equipment	17	376,200.00		125,400.00					250,800.00
Improvements, Streets & Roads	18	2,500,000.00							2,500,000.00
Improvements, Vehicles & Equipment	19	600,000.00							600,000.00
PAGE TOTAL		7,748,200.00		1,170,400.00	537,000.00	-	200,000.00	2,090,000.00	3,750,800.00

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Sheet 40b

**3 YEAR CAPITAL PROGRAM - 2016 to 2018
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit BOROUGH OF WILDWOOD CREST

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2016	5b 2017	5c 2018	5d 2019	5e 2020	5f 2021
Emergency Sewer Repairs	1	600,000.00	Ongoing	200,000.00	200,000.00	200,000.00			
Beach Patrol Storage Shed	2	5,500.00	2016	5,500.00					
Improvements to Borough Property	3	35,000.00	2016	35,000.00					
Electronic Fingerprint Processing Componen	4	40,000.00	2016	40,000.00					
EMT Garage Flooring & Ventilation	5	38,000.00	2016	38,000.00					
Public Safety Electronic Sign Board	6	15,000.00	2016	15,000.00					
Improvements to Borough owned Property	7	15,000.00	2016	15,000.00					
Improvements to Heather Rd Bike Shop	8	50,000.00	2016	50,000.00					
2016 4WD Dump Truck	9	46,000.00	2016	46,000.00					
Borough Pool Automatic Doors	10	20,000.00	2016	20,000.00					
Outdoor Electrical Lighting	11	12,500.00	2016	12,500.00					
Improve Borough Streets & Intersections	12	300,000.00	2016	300,000.00					
Improvements to Buildings	13	685,000.00	2016	685,000.00					
Improvements to Facilities	14	60,000.00	2016	60,000.00					
Sunset Lake Upgrade	15	150,000.00	2016-2017	150,000.00					
Improvements to Streets & Roads	16	2,200,000.00	2016	2,200,000.00					
Fire Department Equipment	17	376,200.00	2016 - 2018	125,400.00	125,400.00	125,400.00			
Improvements, Streets & Roads	18	2,500,000.00	2017 & 2018		1,250,000.00	1,250,000.00			
Improvements, Vehicles & Equipment	19	600,000.00	2017 & 2018		300,000.00	300,000.00			
PAGE TOTAL		7,748,200.00		3,997,400.00	1,875,400.00	1,875,400.00	-	-	-

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Sheet 40c

**3 YEAR CAPITAL PROGRAM - 2016 to 2018
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit BOROUGH OF WILDWOOD CREST

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2016	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Emergency Sewer Repairs	600,000.00	200,000.00	400,000.00							
Beach Patrol Storage Shed	5,500.00			5,500.00						
Improvements to Borough Property	35,000.00			35,000.00						
Electronic Fingerprint Processing Component	40,000.00			40,000.00						
EMT Garage Flooring & Ventilation	38,000.00			38,000.00						
Public Safety Electronic Sign Board	15,000.00			15,000.00						
Improvements to Borough owned Property	15,000.00			15,000.00						
Improvements to Heather Rd Bike Shop	50,000.00			50,000.00						
2016 4WD Dump Truck	46,000.00			46,000.00						
Borough Pool Automatic Doors	20,000.00			20,000.00						
Outdoor Electrical Lighting	12,500.00			12,500.00						
Improve Borough Streets & Intersections	300,000.00	100,000.00				200,000.00				
Improvements to Buildings	685,000.00	685,000.00								
Improvements to Facilities	60,000.00	60,000.00								
Sunset Lake Upgrade	150,000.00			150,000.00						
Improvements to Streets & Roads	2,200,000.00			110,000.00			2,090,000.00			
Fire Department Equipment	376,200.00	125,400.00	250,800.00							
Improvements, Streets & Roads	2,500,000.00			125,000.00			2,375,000.00			
Improvements, Vehicles & Equipment	600,000.00			600,000.00						
PAGE TOTAL	7,748,200.00	1,170,400.00	650,800.00	1,262,000.00	-	200,000.00	4,465,000.00	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2016

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

RESOLUTION

Be it Resolved by the BOARD OF COMMISSIONERS of the BOROUGH
of WILDWOOD CREST, County of CAPE MAY 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) \$ 14,921,817.42 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation 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 Levy (R.S. 40:54-8 et seq.)

RECORDED VOTE

(Insert last name)

Ayes

CABRERA
GROON

Nays

NONE

Abstained

NONE

Absent

GOULD

1. General Revenues

SUMMARY OF REVENUES

Surplus Anticipated	08-100	\$ 3,000,000.00
Miscellaneous Revenues Anticipated	13-099	\$ 5,742,040.09
Receipts from Delinquent Taxes	15-499	\$ 400,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$ 14,921,817.42
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 THE 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	\$ 24,063,857.51

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 13,268,698.80
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,219,840.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 3,536,878.09
(c) Capital Improvements	44-999	\$ 1,770,400.00
(d) Municipal Debt Service	45-999	\$ 3,258,975.00
(e) Deferred Charges - Municipal	46-999	\$ 160,000.00
(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	50-899	\$ 849,065.62
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 24,063,857.51

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body 23rd day of March, 2016. 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 2016 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 23rd day of March, 2016,  , Clerk
Signature

MUNICIPALITY BOROUGH OF WILDWOOD CREST OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2015	APPROPRIATIONS	FCOA	Appropriated		Expended 2015	
		2016	2015				for 2016	for 2015	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:					Salaries & Wages	54-375-1				
					Other Expenses	54-372-2				
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					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				
Summary of Program					Down Payments on Improvements	54-902-2				
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:				(Date)	Payment of Bond Principal	54-920-2				XXXXXXXXXX
Rate Assessed:		\$			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Tax Collected to date:		\$			Interest on Bonds	54-930-2				XXXXXXXXXX
Total Expended to date:		\$			Interest on Notes	54-935-2				XXXXXXXXXX
Total Acreage Preserved to date:				(Acres)	Reserve for Future Use	54-950-2				
Recreation land preserved in 2015:				(Acres)	Total Trust Fund Appropriations:	54-499				
Farmland preserved in 2015				(Acres)						

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

Contracting Unit: BOROUGH OF WILDWOOD CREST

Year Ending: December 31, 2015

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.

NONE

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.

March 23, 2016
Date


Clerk of the Governing Body

Sheet 44