

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

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.

Christine Newcomb

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.

Michael P. [Signature]

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.

[Signature]
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
Building Aid Allowance 2014 - \$ _____	
for Schools - State Aid 2013 - \$ _____	7,239,955.84
4. Total General Appropriations (Item 9, Sheet 29)	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,798,755.84
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)

BUDGET MESSAGE

1977 APPROPRIATIONS CAP CALCULATION

Total General Appropriations - 2013	7,185,091
CAP Base Adjustments:	
Tax Assessor - Transfer of Service to County of Gloucester	(14,600)
	<u>7,170,491</u>
Less Exceptions:	
Total Other Operations	29,000
Total Interlocal Service Agreements	102,894
Total Public and Private Programs	210,861
Total Capital Improvements	7,500
Total Debt Service	419,568
Total Deferred Charges	3,640
Reserve for Uncollected Taxes	622,312
	<u>1,395,775</u>
Amount on Which 1977 Cap is applied	5,774,716
Cap for 2014 @ .5%	<u>28,874</u>
Allowable Operating Appropriations before additional exceptions	5,803,590
COLA Ordinance @ 3%	173,241
2012 Unused CAP Bank	288,522
2013 Unused CAP Bank	94,941
Value of New Construction and Improvements	
\$1,057,000 x Local tax rate \$.925 per 100	<u>9,777</u>
Total Allowable Appropriations within CAPS	<u><u>6,370,071</u></u>

2014 TAX LEVY CAP CALCULATION

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.

Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$4,314,742
Less: Prior Year Recycling Tax	\$11,500
Less: Changes in Service Provider	<u>\$14,600</u>
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	\$4,288,642
Plus: 2% Cap increase	<u>\$85,773</u>
Adjusted Tax Levy Prior to Exclusions	<u>\$4,374,415</u>
Exclusions:	
Allowable Health Insurance Cost Increase	\$37,863
Allowable Capital Improvements Increase	\$17,500
Recycling Tax Appropriation	<u>\$11,500</u>
Add Total Exclusions	\$66,863
Less: Cancelled or Unexpended Exclusions	<u>\$23</u>
Adjusted Tax Levy	<u>\$4,441,255</u>
Additions:	
New Ratables - Increase in Valuations	
(New Construction and Additions)	\$1,057,000
Prior Year's Local Municipal Tax Rated (per \$100)	<u>\$0.925</u>
New Ratable Adjustment to Levy	<u>\$9,777</u>
Maximum Allowable Amount to be Raised by Taxation	<u>\$4,451,033</u>
Amount to be Raised by Taxation for Municipal Purposes	<u>\$4,441,200</u>

NOTE:

Sheet 3b-1

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

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	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
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	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
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 B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Act	09-200	32,875.00	35,717.00	35,717.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	521,114.00	518,272.00	518,272.20
Total Section B: State Aid Without Offsetting Appropriations	09-001	553,989.00	553,989.00	553,989.20

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	
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Prior Written Consent of the Director of Local Government Services - Shared Service Agreements Offset with Appropriations	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Clayton Board of Education - Collection of Recyclable Materials	08-124		1,094.40	820.80
Total Section D: Shared Service Agreements Offset with Appropriations	11-001		1,094.40	820.80

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Dir. of Local Gov't. Svcs. - Addt'l. Revenues Offset with Appr. (N.J.S. 40A:4-45.3h).	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx

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 (continued):	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	462,275.39	428,183.63	465,939.10

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
SUMMARY OF REVENUES	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	814,317.45	950,000.00	950,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Section A: Local Revenues	08-001	237,252.00	229,525.87	237,291.30
Total Section B: State Aid Without Offsetting Appropriations	09-001	553,989.00	553,989.00	553,989.20
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	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	11-001		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	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	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	08-004	462,275.39	428,183.63	465,939.10
Total Miscellaneous Revenues	13-099	1,534,438.39	1,672,461.92	1,776,576.42
4. Receipts from Delinquent Taxes	15-499	450,000.00	440,000.00	467,519.88
5. Subtotal General Revenues (Items 1, 2, 3, and 4)	13-199	2,798,755.84	3,062,461.92	3,194,096.30
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	4,441,200.00	4,314,742.32	xxxxxxxxxxxxx
(b) Addition to Local District School Tax	07-191			xxxxxxxxxxxxx
(c) Minimum Library Tax	07-192			
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	4,441,200.00	4,314,742.32	4,302,945.60
7. Total General Revenues	13-299	7,239,955.84	7,377,204.24	7,497,041.90

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "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
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 (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
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 (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
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 (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
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 (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
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 (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
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 (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
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	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
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 (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
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			xxxxxxxxxxxxxx			
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
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
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				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx

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	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
Total Other Operations - Excluded from "CAPS"	34-300	43,901.00	29,720.00		29,720.00	14,459.57	15,260.43

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
Uniform Construction Code	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Total Uniform Construction Code Appropriations	22-999						

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
Shared Service Agreements	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Clayton Board of Education							
Collection of Recyclable Materials	26-305-2		1,094.40		1,094.40	820.80	273.60
Gloucester County Improvement Authority							
Snow Removal							
Other Expenses	26-290-2	10,000.00	10,000.00		10,000.00	2,258.48	7,741.52
Township of Elk							
Municipal Court	43-490-2	93,636.00	91,800.00		91,800.00	91,800.00	
Total Shared Service Agreements	42-999	103,636.00	102,894.40		102,894.40	94,879.28	8,015.12

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
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-43.3h)	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 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
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	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	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
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 (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
Payment of Bond Principal	45-920	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:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
Loan Repayments for Principal and Interest	45-940						xxxxxxxxxx
							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 (E) Deferred Charges - Municipal - 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
(2) DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55)	46-875		3,640.00	xxxxxxxxxxxxxx	3,640.00	3,640.00	xxxxxxxxxxxxxx
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		3,640.00	xxxxxxxxxxxxxx	3,640.00	3,640.00	xxxxxxxxxxxxxx
(F) Judgements	37-480						xxxxxxxxxxxxxx
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	714,171.75	966,295.92		966,295.92	939,977.29	26,296.09

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
(I) Type 1 District School Debt Service	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Payment of Bond Principal	48-920						xxxxxxxxxxxxxx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxxxxxx
Interest on Bonds	48-930						xxxxxxxxxxxxxx
Interest on Notes	48-935						xxxxxxxxxxxxxx
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999						xxxxxxxxxxxxxx
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Emergency Authorizations - Schools	29-406			xxxxxxxxxxxxxx			xxxxxxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						xxxxxxxxxxxxxx
Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409						xxxxxxxxxxxxxx
(K) Total Municipal Appropriations for Local District School Purposes {Items (I) and (J)} - Excluded from "CAPS"	29-410						xxxxxxxxxxxxxx
(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	xxxxxxxxxxxxxx	622,312.32	622,312.32	xxxxxxxxxxxxxx
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	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	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	xxxxxxxxxxx
(E) Total Deferred Charges - Excluded from "CAPS"	46-999		3,640.00		3,640.00	3,640.00	xxxxxxxxxxxxxxx
(F) Judgements	37-480						xxxxxxxxxxxxxxx
(G) Cash Deficit - With Prior Consent of LFB	46-885						
(K) Local District School Purposes	24-410						xxxxxxxxxxxxxxx
(N) Transferred to Board of Education	29-405			xxxxxxxxxxxxxxx			xxxxxxxxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899	639,388.09	622,312.32	xxxxxxxxxxxxxxx	622,312.32	622,312.32	xxxxxxxxxxxxxxx
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
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
DEFERRED CHARGES:	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
STATUTORY EXPENDITURES:	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
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxxxx			xxxxxxxxxxxxx
TOTAL WATER & SEWER UTILITY APPROPRIATIONS	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	xxxxxxxxxxxxx
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

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

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

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.

SIX YEAR CAPITAL PROGRAM - 2014 - 2018
Anticipated Project Schedule and Funding Requirements

Local Unit: Borough of Clayton

1 Project Title	2 Project Number	3 Estimated Total Cost	4 Estimated Completion Time	Funding Amounts per Budget Year					
				5a 2014	5b 2014	5c 2015	5d 2016	5e 2017	5f 2018
Purchase of Municipal Equipment (Computers & MDT Upgrades)		12,500.00	2014	12,500.00					
Police Department Patrol Unit 4 X 4		41,000.00	2014	41,000.00					
Replacement of Hurst Combi, Cutter & Spreader		16,500.00	2014	16,500.00					
Turnout Gear for Fire Department		16,000.00	2014	16,000.00					
Public Works Garage Generator		50,000.00	2014	50,000.00					
Public Works Utility Truck		37,000.00	2014	37,000.00					
Site Remediation/Investigation		45,000.00	2014	45,000.00					
Improvements to Various Roads		100,000.00	2014	100,000.00					
Water & Sewer Utility Truck		37,000.00	2014	37,000.00					
Totals - All Projects	33-299	355,000.00		355,000.00					

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(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"	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(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 amendmantes 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 Neuron

Clerk of the Governing Body