

# 2014 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2014 BUDGET)

**CAP**

MUNICIPALITY: CITY OF NORTH WILDWOOD

COUNTY: CAPE MAY

<u>Patrick Rosenello</u> <b>Mayor's Name</b>	<u>December 31, 2017</u> <b>Term Expires</b>
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<b>Municipal Officials</b>	
<u>W. Scott Jett</u> Municipal Clerk	1/2/2013 <b>Date of Orig. Appt.</b>
<u>Todd N. Burkey</u> Tax Collector	C-1519 <b>Cert. No.</b>
<u>Todd N. Burkey</u> Chief Financial Officer	1509 <b>Cert. No.</b>
<u>Leon P. Costello</u> Registered Municipal Accountant	N-910 <b>Cert. No.</b>
<u>William Kaufmann &amp; James Cafiero</u> Municipal Attorney	393 <b>Lic. No.</b>
<u>Kevin M. Yecco - City Administrator</u>	

**Official Mailing Address of Municipality**

CITY HALL  
901 Atlantic Avenue  
North Wildwood

Fax #: 609-523-8502

<b>Governing Body Members</b>	
Name	Term Expires
<u>Kellyann Tolomeo</u>	<u>12/31/2014</u>
<u>Joseph V. Rullo</u>	<u>12/31/2014</u>
<u>Salvatore Zampirri</u>	<u>12/31/2016</u>
<u>James F Kane</u>	<u>12/31/2015</u>
<u>Margaret Bishop</u>	<u>12/31/2016</u>
<u>David DelConte</u>	<u>12/31/2014</u>
<u>Edwin Koehler</u>	<u>12/31/2015</u>

Please attach this to your 2014 Budget and Mail to:

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

<b>Division Use Only</b>
Municode: _____
Public Hearing Date: _____

Sheet A



**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.

          CITY           of           NORTH WILDWOOD          , County of           CAPE MAY

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the CITY of NORTH WILDWOOD, County of CAPE MAY 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 PRESS OF ATLANTIC

in the issue of 27 TH FEBRUARY, 2014

The Governing Body of the CITY of NORTH WILDWOOD does hereby approve the following as the Budget for the year 2014:

RECORDED VOTE

(Insert last name)

Ayes

BISHOP
DeICONTE
KANE
RULLO
TOLOMEIO
ZAMPIRRI

Nays

Abstained

Absent KOEHLER

Notice is hereby given that the Budget and Tax Resolution was approved by the CITY COUNCIL of the CITY of NORTH WILDWOOD, County of CAPE MAY, on FEBRUARY 18 TH, 2014.

A Hearing on the Budget and Tax Resolution will be held at CITY HALL, on MARCH 18 TH, 2014 at 10:00 o'clock (A.M.) (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
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>	XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}</b>	17,138,953.23
<b>2. Appropriations excluded from "CAPS" -</b>	XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-53.3 as amended)}</b>	8,439,239.38
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>	-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	25,578,192.61
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimate</b> <span style="border: 1px solid black; padding: 2px;">98.30%</span> <b>Percent of Tax Collections</b>	510,018.14
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	26,088,210.75
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>	9,112,143.57
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	16,976,067.18
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>	-



EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2013	25,628,081.00	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	17,027,798.42
Subtotal	25,628,081.00		
Exceptions Less:		Additions:	
Total Other Operations	3,668,711.00	New Construction (Assessor Certification)	69,043.39
Total Uniform Construction Code		2012 Cap Bank	699,253.10
Total Interlocal Service Agreement		2013 Cap Bank	690,187.22
Total Additional Appropriations			
Total Capital Improvements	150,000.00		
Total Debt Service	3,921,428.00		
Transferred to Board of Education		Total Additions	1,458,483.71
Type I School Debt			
Total Public & Private Programs	54,781.00	Maximum Appropriations within "CAPS" Sheet 19 @ 0.5%	18,486,282.13
Judgements			
Total Deferred Charges	385,000.00		
Cash Deficit		Additional Increase to COLA rate.           3.5%	
Reserve for Uncollected Taxes	505,078.00	Amount of Increase allowable.       3.0%	508,292.49
Total Exceptions	8,684,998.00		
Amount on Which CAP is Applied	16,943,083.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	18,994,574.62
<u>0.5% CAP</u>	84,715.42		
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	17,027,798.42		

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

**Analysis of Compensated Absence Liability**

Legal basis for benefit  
(check applicable items)

Organization/Individuals Eligible for Benefits	Gross Days of Accumulated Absence	Value of Compensated Absence	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
UPSEU Public Works	675.17	68,556.22	X		
PBA no. 59	1,923.94	397,326.44	X		
FMBA no 56	1,218.34	214,573.22	X		
Non Union Employees	3,076.05	151,071.82		X	X
Totals	Days 6,894	\$ 831,527.70			
Total Funds Reserved as of end of 2013:		\$ -			
Total Funds Appropriated in 2014:		\$ 39,000.00			

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	16,685,462.34
Less: CY 2013 One Year Waivers	-
Less: Prior Year Deferred Charges to Future Taxation Unfunded	-
Less: Prior Year Deferred Charges: Emergencies	(365,000.00)
Less: Prior Year Recycling Tax	-
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>16,320,462.34</u>
Plus 2% CAP Increase	<u>326,409.25</u>
<b>ADJUSTED TAX LEVY</b>	<u>16,646,871.59</u>
Plus: Assumption of Service/Function	-
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>16,646,871.59</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

16,646,871.59

Exclusions:

Allowable Shared Service Agreements Increase	-
Allowable Health Insurance Costs Increase	111,592.00
Allowable Pension Obligations Increases	9,918.00
Allowable LOSAP Increase	-
Allowable Capital Improvements Increase	-
Allowable Debt Service and Capital Leases Inc.	1,102,184.00
Recycling Tax appropriation	-
Deferred Charge to Future Taxation Unfunded	-
Current Year Deferred Charges: Emergencies	-
Add Total Exclusions	<u>1,223,694.00</u>
Less Cancelled or Unexpended Waivers	-
Less Cancelled or Unexpended Exclusions	41,801.20

**ADJUSTED TAX LEVY**

17,828,764.39

Additions:

New Ratables - Increase for new construction	11,281,600
Prior Year's Local Purpose Tax Rate(per\$100)	<u>0.612</u>
New Ratable Adjustment to Levy	69,043.39
Amounts approved by Referendum	-

**MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION**

17,897,807.78

**AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES**

16,976,067.18

**OVER OR (UNDER) 2% LEVY CAP**

(921,740.60)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**"2010" LEVY CAP BANKS:**

2011 LEVY CAP BANK

Maximum Allowable Amount to be Raised by Taxation	17,357,855
Amount to be Raised by Taxation for Municipal Purpose	<u>16,511,609</u>
Available for Banking (CY 2014 - CY 2014)	846,246
Amount Used in 2014	-
Balance no Longer Available	<u>XXXXXXXXXXXX</u>

2012 LEVY CAP BANK

Maximum Allowable Amount to be Raised by Taxation	17,400,322
Amount to be Raised by Taxation for Municipal Purpose	<u>16,728,582</u>
Available for Banking (CY 2014 - CY 2015)	671,740
Amount Used in 2014	-
Balance to Carry Forward (CY 2014 - CY 2015)	<u>671,740</u>

2013 LEVY CAP BANK

Maximum Allowable Amount to be Raised by Taxation	17,519,781
Amount to be Raised by Taxation for Municipal Purpose	<u>16,685,462</u>
Available for Banking (CY 2014 - CY 2016)	834,319
Amount Used in 2014	-
Balance to Carry Forward (CY 2014 - CY 2016)	<u>834,319</u>

2014 LEVY CAP BANK

Maximum Allowable Amount to be Raised by Taxation	17,897,808
Amount to be Raised by Taxation for Municipal Purpose	<u>16,976,067</u>
Available for Banking (CY 2015 - CY 2017)	921,741
Amount Used in 2015	-
Balance to Carry Forward (CY 2016 - CY 2017)	<u>921,741</u>

Total of LEVY CAP Banks: 2,427,800

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2014	2013	Cash in 2013
<b>1. Surplus Anticipated</b>	08-101	2,500,000.00	1,900,000.00	1,900,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	2,500,000.00	1,900,000.00	1,900,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	50,000.00	50,000.00	58,940.00
Other	08-104	170,000.00	170,000.00	176,400.00
Fees and Permits	08-105	250,000.00	240,000.00	303,505.30
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	450,000.00	450,000.00	579,725.50
Other	08-109			
Interest and Costs on Taxes	08-112	86,486.37	77,000.00	103,918.04
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	700,000.00	700,000.00	874,671.48
Interest on Investments and Deposits	08-113	50,712.00	40,000.00	56,297.69
Anticipated Utility Operating Surplus	08-114			





**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>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)</b>				
	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08-002	-	-	-





**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2014	2013	Cash in 2013
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Public Health Priority Funding - 1987	10-785			
N.J. Transportation Trust Fund Authority Act	10-865		154,277.00	154,277.00
Recycling Tonnage Grant	10-701	12,286.36	12,562.02	12,562.02
Drunk Driving Enforcement Fund	10-745		36,209.32	36,209.32
Clean Communities Program	10-770			
Alcohol Education and Rehabilitation Fund	10-702			
Municipal Alliance on Alcoholism and Drug Abuse	10-703			
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704			
Neighborhood Preservation - Balanced Housing	10-705			
Small Cities Grant - CDBG	10-707		699,500.00	699,500.00
Body Armor Grant	10-708	3,011.63		-
FEMA - Assistance to Firefighters Grant	10-721		110,480.00	110,480.00
2013 Energy Efficiency and Conservation Block Grant				
Cape May County MUA Grant	10-710			
NJ DOT - Transportation Enhancement Program	10-709		450,000.00	450,000.00
NJ LPS - Click It or Ticket	10-712			
COPS in Shops	10-735		4,445.01	4,445.01
				-







**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2014	2013	Cash in 2013
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	2,500,000.00	1,900,000.00	1,900,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	5,927,198.37	5,897,000.00	6,523,531.74
Total Section B: State Aid Without Offsetting Appropriations	09-001	442,027.00	442,027.00	442,027.00
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	15,297.99	1,467,473.35	1,467,473.35
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	227,620.21	650,375.03	658,618.58
<b>Total Miscellaneous Revenues</b>	13-099	6,612,143.57	8,456,875.38	9,091,650.67
<b>4. Receipts from Delinquent Taxes</b>	15-499	-	-	8,499.45
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	9,112,143.57	10,356,875.38	11,000,150.12
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	16,976,067.18	16,685,462.34	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	16,976,067.18	16,685,462.34	17,163,185.78
<b>7. Total General Revenues</b>	13-299	26,088,210.75	27,042,337.72	28,163,335.90

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
(A) Operations - within "CAPS"		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT FUNCTIONS:</b>							
General Administration	20-100						
Salaries and Wages	20-100-1	83,419.70	79,529.12		79,529.12	68,016.27	11,512.85
Other Expenses	20-100-2	184,300.00	118,000.00		143,000.00	135,934.98	7,065.02
Mayor and Council	20-110						
Salaries and Wages	20-110-1	104,787.59	104,787.58		104,787.58	104,787.54	0.04
Other Expenses	20-110-2	8,000.00	8,000.00		8,000.00	2,476.66	5,523.34
City Clerk	20-120						
Salaries and Wages	20-120-1	165,640.48	144,314.22		144,314.22	143,125.41	1,188.81
Other Expenses	20-120-2	66,000.00	66,000.00		70,000.00	68,133.07	1,866.93
Financial Administration	20-130						
Salaries and Wages	20-130-1	119,065.28	110,337.00		100,337.00	98,840.60	1,496.40
Other Expenses	20-130-2	63,601.70	63,601.70		63,601.70	58,520.95	5,080.75
Ambulance Billing Administration Fee	20-130						
Other Expenses	20-130-2	24,000.00	24,000.00		24,000.00	21,762.33	2,237.67

## 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
<b>GENERAL GOVERNMENT FUNCTIONS: (cont.)</b>							
Audit Services	20-135						
Other Expenses	20-135-2	44,000.00	45,200.00		45,200.00	45,200.00	-
Assessment of Taxes	20-150						
Salaries and Wages	20-150-1	61,080.00	148,500.00		148,500.00	136,963.62	11,536.38
Other Expenses	20-150-2	99,000.00	43,350.00		43,350.00	39,172.64	4,177.36
Revaluation Program	20-150-2						-
Collection of Taxes	20-145						
Salaries and Wages	20-145-1	207,877.57	217,625.07		212,625.07	209,878.48	2,746.59
Other Expenses	20-145-2	27,500.00	27,500.00		27,500.00	24,494.34	3,005.66
Legal Services	20-155						
Salaries and Wages	20-155-1		-		-		-
Other Expenses	20-155-2	200,000.00	200,000.00		200,000.00	154,000.05	45,999.95

## 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
<b>GENERAL GOVERNMENT FUNCTIONS: (cont.)</b>							
Engineering Services	20-165						
Other Expenses	20-165-2	230,000.00	230,000.00		230,000.00	158,686.52	71,313.48
<b>LAND USE ADMINISTRATION</b>							
Planning Board	21-180						
Salaries and Wages	21-180-1	19,516.67	19,133.99		19,133.99	18,653.52	480.47
Other Expenses	21-180-2	20,500.00	22,000.00		22,000.00	11,758.39	10,241.61
Zoning Board of Adjustment	21-185						
Salaries and Wages	21-185-1	34,786.05	31,603.97		31,603.97	31,603.97	-
Other Expenses	21-185-2	19,000.00	20,250.00		20,250.00	20,126.51	123.49

## 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
<b>INSURANCE:</b>							
General Liability	23-210-2	469,792.00	478,808.00		478,808.00	438,648.08	40,159.92
Workers Compensation Insurance	23-215-2	282,127.00	288,394.00		288,394.00	288,394.00	-
Employee Group Health	23-220-2	2,569,014.92	2,419,857.72		2,419,857.72	2,238,883.68	180,974.04
Health Benefits Wavier	23-220-2						
Salaries and Wages	23-220-1	6,000.00	6,000.00		6,000.00	6,000.00	-
<b>PUBLIC SAFETY:</b>							
Fire	25-265						
Salaries and Wages	25-265-1	1,259,648.49	1,222,911.91		1,212,911.91	1,199,230.22	13,681.69
Other Expenses	25-265-2	89,700.00	71,600.00		71,600.00	63,678.65	7,921.35
Fire Safety Act	25-265						
Salaries and Wages	25-265-1	118,098.97	114,727.87		114,727.87	110,221.23	4,506.64
Other Expenses	25-265-2	25,500.00	23,000.00		23,000.00	16,600.69	6,399.31
Aid to Volunteer Fire Company	25-255						
Other Expenses	25-255-2	80,000.00	80,000.00		80,000.00	76,650.00	3,350.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
(A) Operations - within "CAPS" - (continued)		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC SAFETY: (cont.)</b>							
Police	25-240						
Salaries and Wages	25-240-1	3,184,057.72	3,098,611.95		3,072,292.95	3,014,922.28	57,370.67
Other Expenses	25-240-2	252,735.90	237,735.90		237,735.90	231,632.76	6,103.14
Emergency Management Services	25-252						
Salaries and Wages	25-252-1	9,199.57	4,117.23		4,117.23	4,092.06	25.17
Other Expenses	25-252-2	18,400.00	18,400.00		18,400.00	18,179.06	220.94
Municipal Court	43-490						
Salaries and Wages	43-490-1	201,604.07	198,777.32		198,777.32	196,513.90	2,263.42
Other Expenses	43-490-2	18,982.00	18,982.00		18,982.00	14,948.12	4,033.88
Municipal Prosecutor	25-275						
Salaries and Wages	25-275-1	27,315.60	26,780.00		26,780.00	26,780.00	-
Public Defender (P.L. 1997, C. 256)	43-495						
Salaries and Wages	43-495-1	-	10,000.00		10,000.00	9,384.62	615.38
Other Expenses	43-495-2	9,000.00	-		-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
(A) Operations - within "CAPS" - (continued)		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC WORK FUNCTIONS:</b>							
Public Works Department	26-290						
Salaries and Wages	26-290-1	1,128,418.27	1,085,277.58		1,085,277.58	994,564.36	90,713.22
Other Expenses	26-290-2	450,000.00	322,000.00		342,000.00	322,552.60	19,447.40
Garbage and Trash	26-305						
Other Expenses	26-305-2	461,000.00	555,000.00		555,000.00	547,541.74	7,458.26
Fleet Maintenance	26-315						
Salaries and Wages	26-315-1		136,650.40		136,650.40	103,662.91	32,987.49
Other Expenses	26-315-2		130,100.00		130,100.00	129,767.92	332.08
Public Buildings and Grounds	26-310						
Salaries and Wages	26-310-1	378,702.66	146,346.80		146,346.80	130,726.82	15,619.98
Other Expenses	26-310-2	244,340.00	171,709.00		171,709.00	130,258.13	41,450.87



## 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
<b>PARKS AND RECREATION FUNCTIONS:</b>							
Lifeguards	28-380						
Salaries and Wages	28-380-1	534,171.88	526,737.14		525,712.14	519,471.96	6,240.18
Other Expenses	28-380-2	63,000.00	54,000.00		56,625.00	55,371.68	1,253.32
Recreation Center	28-370						
Salaries and Wages	28-370-1	263,724.40	255,135.10		255,135.10	230,201.46	24,933.64
Other Expenses	25-370-2	50,400.00	45,900.00		45,900.00	36,192.82	9,707.18
Parks	28-375						
Salaries and Wages	28-375-1		133,675.12		133,675.12	124,450.23	9,224.89
Other Expenses	28-375-2		57,090.00		57,090.00	40,026.94	17,063.06



## 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
<b>UNCLASSIFIED:</b>							
Celebration of Public Events, Anniversary etc.							
Salaries and Wages	30-420-1	9,950.00	10,000.00		10,000.00	6,034.76	3,965.24
Other Expenses	30-420-2	90,000.00	89,950.00		89,950.00	82,349.31	7,600.69
<b>UTILITY EXPENSES AND BULK PURCHASES:</b>							
Electricity	31-430-2	185,000.00	185,000.00		185,000.00	170,907.39	14,092.61
Street Lighting	31-435-2	230,000.00	230,000.00		230,000.00	230,000.00	-
Telephone	31-440-2	180,000.00	180,000.00		180,000.00	117,323.21	62,676.79
Natural Gas	31-446-2	97,000.00	97,000.00		97,000.00	62,601.96	34,398.04
Water	31-445-2	115,000.00	115,000.00		115,000.00	109,146.95	5,853.05
Gasoline	31-460-2	240,000.00	290,000.00		290,000.00	227,971.59	62,028.41
Traffic Lights	31-435-2	25,000.00	25,000.00		25,000.00	19,138.45	5,861.55
Cape May County MUA - Tipping Fees	32-465-2	310,000.00	310,000.00		310,000.00	277,966.14	32,033.86
<b>Total Operations {Item 8(A)} within "CAPS"</b>	<b>34-199</b>	<b>15,575,037.86</b>	<b>15,310,677.97</b>	-	<b>15,310,677.97</b>	<b>14,283,206.04</b>	<b>1,027,471.93</b>
<b>B. Contingent</b>	<b>35-470</b>	<b>500.00</b>	<b>500.00</b>	XXXXXXXXXX	<b>500.00</b>	-	<b>500.00</b>
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-201</b>	<b>15,575,537.86</b>	<b>15,311,177.97</b>	-	<b>15,311,177.97</b>	<b>14,283,206.04</b>	<b>1,027,971.93</b>
<b>Detail:</b>							
<b>Salaries &amp; Wages</b>	<b>34-201-1</b>	<b>7,984,866.34</b>	<b>7,897,933.65</b>	-	<b>7,845,589.65</b>	<b>7,552,529.29</b>	<b>293,060.36</b>
<b>Other Expenses (Including Contingent)</b>	<b>34-201-2</b>	<b>7,590,671.52</b>	<b>7,413,244.32</b>	-	<b>7,465,588.32</b>	<b>6,730,676.75</b>	<b>734,911.57</b>



## 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)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	338,238.00	321,882.00		321,882.00	321,882.00	-
Social Security System (O.A.S.I.)	36-472	460,000.00	460,000.00		460,000.00	398,753.20	61,246.80
Consolidated Police & Fireman's Pension Fund	36-474						
Police and Firemen's Retirement System of NJ	36-475	649,979.00	722,023.00		722,023.00	722,023.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	43,000.00	43,000.00		43,000.00	36,918.15	6,081.85
Lifeguard Pension	36-471	20,000.00	45,000.00		45,000.00	17,785.27	27,214.73
Retirement Reserve	36-477	39,000.00	39,000.00		39,000.00	25,795.74	13,204.26
Defined Contribution Retirement Program(DCRP)	36-477	1,000.00	1,000.00		1,000.00	812.40	187.60
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>	<b>1,563,415.37</b>	<b>1,631,905.00</b>	-	<b>1,631,905.00</b>	<b>1,523,969.76</b>	<b>107,935.24</b>
<b>(G) Cash Deficit of Preceeding Year</b>	<b>46-855</b>						
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>	<b>17,138,953.23</b>	<b>16,943,082.97</b>	-	<b>16,943,082.97</b>	<b>15,807,175.80</b>	<b>1,135,907.17</b>

## 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
<b>Insurance (N.J.S.A. 40A:4-45.3(00))</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
General Liability	23-210-2				-		-
Workers Compensation Insurance	23-215-2				-		-
Employee Group Health	23-220-2	63,074.00	6,049.00		6,049.00		6,049.00
<b>STATUTORY EXPENDITURES:</b>							
Police and Firemen's Retirement System of NJ	36-475				-		-
Public Employees' Retirement System	36-475				-		-
Utilities Authority - Sewer Charges	31-455-2	3,540,476.00	3,617,662.00		3,617,662.00	3,612,270.00	5,392.00
Length of Service Award Program (LOSAP)	36-477	45,000.00	45,000.00		45,000.00	37,410.80	7,589.20



## 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
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
<b>Total Uniform Construction Code Appropriations</b>	22-999	-	-	-	-	-	-





## 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
<b>Public and Private Programs Offset by Revenues</b>							
Drunk Driving Enforcement Fund	41-745		36,209.32		36,209.32	36,209.32	-
					-	-	-
Recycling Tonnage Grant	41-701	12,286.36	12,562.02		12,562.02	12,562.02	-
FEMA - Assistance to Firefighters Grant	41-721		110,480.00		110,480.00	110,480.00	-
2013 Energy Efficiency and Conservation Block Grant	41-722				-	-	-
Body Armor Grant	41-708	3,011.63			-	-	-
<b>Municipal Alliance</b>							
Local Share	41-898	1,540.00	1,565.00		1,565.00	1,565.00	-
Clean Communities Program	41-770				-	-	-
COPS in Shops	41-735		4,445.01		4,445.01	4,445.01	-







## 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
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865		154,277.00		154,277.00	154,277.00	-
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	150,000.00	304,277.00	-	304,277.00	304,277.00	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
(D) Municipal Debt Service - Excluded from "CAPS"		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	2,400,000.00	2,270,000.00		2,270,000.00	2,270,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		-		-		XXXXXXXXXX
Interest on Bonds	45-930	815,021.46	546,752.50		546,752.50	546,752.50	XXXXXXXXXX
Interest on Notes	45-935	137,250.00	157,000.00		157,000.00	128,068.04	XXXXXXXXXX
<b>Green Trust Loan Program:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940	7,461.98	7,461.98		7,461.98	7,461.98	XXXXXXXXXX
USDA Bonds - Series 2000A	45-940	42,634.00	42,634.00		42,634.00	42,634.00	XXXXXXXXXX
USDA Bonds -Series 2000B	45-940	5,218.00	5,218.00		5,218.00	5,218.00	XXXXXXXXXX
USDA Bonds -Series 2004A	45-940	31,078.00	31,078.00		31,078.00	31,078.00	XXXXXXXXXX
USDA Bonds -Series 2005A	45-940	56,072.00	56,072.00		56,072.00	56,072.00	XXXXXXXXXX
USDA Bonds -Series 2010A	45-940	196,076.00	196,076.00		196,076.00	196,076.00	XXXXXXXXXX
USDA Bonds -Series 2012A	45-940	221,652.00	221,652.00		221,652.00	221,652.00	XXXXXXXXXX
NJEIT Payments 1997 & 2002 Issues	45-920	390,387.95	387,483.06		387,483.06	374,613.82	XXXXXXXXXX
NJEIT	45-920	301,000.00					XXXXXXXXXX
<b>Capital Lease Obligations</b>							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	45-999	4,603,851.39	3,921,427.54	-	3,921,427.54	3,879,626.34	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
<b>(1) DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870		365,000.00	XXXXXXXXXX	365,000.00	365,000.00	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S. 40A:4-55)	46-875	20,000.00	20,000.00	XXXXXXXXXX	20,000.00	20,000.00	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
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999	20,000.00	385,000.00	XXXXXXXXXX	385,000.00	385,000.00	XXXXXXXXXX
<b>(F) Judgements (N.J.S.A. 40A:4-45.3cc)</b>	37-480				-		-
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 &amp; 17.3)</b>	29-405			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	34-309	8,439,239.38	9,594,176.89	-	9,594,176.89	9,533,345.49	19,030.20

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	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
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999	-	-	-	-	-	XXXXXXXXXX
<b>(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"</b>	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
<b>Total Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"</b>	29-409	-	-	-	-	-	XXXXXXXXXX
<b>(K) Total Municipal Appropriations for Local District School Purposes {Items (I) and (J) - Excluded from "CAPS"}</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399	8,439,239.38	9,594,176.89	-	9,594,176.89	9,533,345.49	19,030.20
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400	25,578,192.61	26,537,259.86	-	26,537,259.86	25,340,521.29	1,154,937.37
<b>(M) Reserve for Uncollected Taxes</b>	50-899	510,018.14	505,077.86	XXXXXXXXXX	505,077.86	505,077.86	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499	26,088,210.75	27,042,337.72	-	27,042,337.72	25,845,599.15	1,154,937.37

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  Summary of 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
<b>(A) Operations: (a &amp; b) Within "CAPS - Including Contingent</b>	34-299	17,138,953.23	16,943,082.97	-	16,943,082.97	15,807,175.80	1,135,907.17
	XXXXXX						
<b>(a) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Other Operations</b>	34-300	3,648,550.00	3,668,711.00	-	3,668,711.00	3,649,680.80	19,030.20
<b>Uniform Construction Code</b>	22-999	-	-	-	-	-	-
<b>Interlocal Municipal Service Agreements</b>	42-999	-	-	-	-	-	-
<b>Additional Appropriations Offset by Revenues</b>	34-303	-	-	-	-	-	-
<b>Public &amp; Private Programs Offset by Revenues</b>	40-999	16,837.99	1,314,761.35	-	1,314,761.35	1,314,761.35	-
<b>Total Operations Excluded from "CAPS"</b>	34-305	3,665,387.99	4,983,472.35	-	4,983,472.35	4,964,442.15	19,030.20
<b>(C) Capital Improvements</b>	44-999	150,000.00	304,277.00	-	304,277.00	304,277.00	-
<b>(D) Municipal Debt Service</b>	45-999	4,603,851.39	3,921,427.54	-	3,921,427.54	3,879,626.34	XXXXXXXXXX
<b>(E) Deferred Charges - Excluded from "CAPS"</b>	46-999	20,000.00	385,000.00	XXXXXXXXXX	385,000.00	385,000.00	XXXXXXXXXX
<b>(F) Judgments</b>	37-480	-	-	-	-	-	-
<b>(G) Cash Deficit - With Prior Consent of LFB</b>	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	50-899	510,018.14	505,077.86	XXXXXXXXXX	505,077.86	505,077.86	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	26,088,210.75	27,042,337.72	-	27,042,337.72	25,845,599.15	1,154,937.37



## DEDICATED WATER UTILITY BUDGET - (continued)

\* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXX			
Capital Outlay	55-512						
<b>Debt Service:</b>	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 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
<b>STATUTORY EXPENDITURES:</b>	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						
<b>Judgements</b>	55-531						
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX			XXXXXXXXXX
<b>Surplus (General Budget)</b>	55-545			XXXXXXXXXX			XXXXXXXXXX
<b>TOTAL WATER UTILITY APPROPRIATIONS</b>	55-599	-	-	-	-	-	-



## DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER UTILITY	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXX			
Capital Outlay	55-512						-
<b>Debt Service:</b>	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 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		-
				XXXXXXXXXX			
	55-531			XXXXXXXXXX	-		-
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
<b>STATUTORY EXPENDITURES:</b>	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				-		-
<b>Judgements</b>	55-531						
<b>Deficits in Operations in Prior Years</b>	55-532			XXXXXXXXXX			XXXXXXXXXX
<b>Surplus (General Budget)</b>	55-545			XXXXXXXXXX			XXXXXXXXXX
<b>TOTAL WATER &amp; SEWER UTILITY APPROPRIATIONS</b>	55-599	-	-	-	-	-	-

## DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

## DEDICATED WATER UTILITY ASSESSMENT BUDGET

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

**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 2014 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: \_\_\_\_\_ Construction Code Fees (NJ 52:27D-119);

Construction Code Fees (NJ52:52D-126a); Board of Recreation Commission; Developer's Escrow Fund; Disposal of Foreited Property; Parking Offenses Adjudication Act; Self Insurance Program; Tourism Development District; Municipal Public Defender; Lifeguard Pension Fund; Uniform Fire Safety Act - Penalty Monies and Donations - Police Vests Small Cities: Revolving Loan and Developers Contributions for Parking Spaces and Donations; UEZ Business; DARE Program and Beautification Enhancements and Memorials Donations.

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, 2013

ASSETS		
Cash and Investments	1110100	7,556,019.71
Due from State of N.J.(c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	1,808,883.43
Receivables with Offsetting Reserves:	XXXXXX	
Taxes Receivable	1110300	415,281.22
Tax Title Lien Receivable	1110400	723.89
Property Acquired by Tax Title Lien Liquidation	1110500	-
Other Receivables	1110600	220,623.22
Deferred Charges Required to be in 2014 Budget	1110700	30,712.00
Deferred Charges Required to be in Budgets Subsequent to 2014	1110800	20,000.00
<b>Total Assets</b>	<b>1110900</b>	<b>10,052,243.47</b>
<b>LIABILITIES, RESERVES AND SURPLUS</b>		
*Cash Liabilities	2110100	5,072,006.82
Reserves for Receivables	2110200	552,715.00
Surplus	2110300	4,427,521.65
<b>Total Liabilities, Reserves and Surplus</b>		<b>10,052,243.47</b>

School Tax Levy Unpaid	2220140	2,990,870.50
Less: School Tax Deferred	2220200	2,479,787.50
*Balance Included in Above "Cash Liabilities"	2220300	511,083.00

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

### COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2013	YEAR 2012
Surplus Balance, January 1st	2310100	3,728,378.58	3,607,210.89
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes: *(Percentage Collected 2013 99%, 2012 99%)	2310200	29,363,394.62	29,272,832.86
Delinquent Taxes	2310300	8,499.45	6,033.91
Other Revenues and Additions to Income	2310400	10,692,737.12	8,598,003.80
<b>Total Funds</b>	<b>2310500</b>	<b>43,793,009.77</b>	<b>41,484,081.46</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	26,495,458.66	25,450,214.05
School Taxes (Including Local and Regional)	2310700	5,981,751.00	6,118,240.00
County Taxes (Including Added Tax Amounts)	2310800	6,668,535.70	6,493,340.51
Special District Taxes	2310900	55,000.00	50,000.00
Other Expenditures and Deductions from Income	2311000	164,742.76	8,908.32
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>39,365,488.12</b>	<b>38,120,702.88</b>
Less: Expenditures to be Raised by Future Taxes	2311200	-	365,000.00
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>39,365,488.12</b>	<b>37,755,702.88</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>4,427,521.65</b>	<b>3,728,378.58</b>

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2014 Budget

Surplus Balance December 31, 2013	2311500	4,427,521.65
Current Surplus Anticipated in 2014 Budget	2311600	2,500,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>1,927,521.65</b>

2014

**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**



**3 YEAR CAPITAL PROGRAM - 2014 to 2016  
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit CITY OF NORTH WILDWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2014	5b 2015	5c 2016	5d 2017	5e 2018	5f 2019
Streets & Sewer Infrastructure	1	10,400,000.00		10,000,000.00	200,000.00	200,000.00			
Departmental Equipment	2	500,000.00		250,000.00	250,000.00	-			
Parks and Recreation Improvements	3	1,350,000.00		750,000.00	300,000.00	300,000.00			
Beach Replenishment	4	1,100,000.00		500,000.00	300,000.00	300,000.00			
Buildings & Grounds Improvements	5	600,000.00		200,000.00	200,000.00	200,000.00			
<b>TOTAL - ALL PROJECTS</b>		13,950,000.00	-	11,700,000.00	1,250,000.00	1,000,000.00	-	-	-

**3 YEAR CAPITAL PROGRAM - 2014 to 2016  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit CITY OF NORTH WILDWOOD

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 2014	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Streets & Sewer Infrastructure	10,400,000.00			20,000.00			10,380,000.00			
Departmental Equipment	500,000.00			25,000.00			475,000.00			
Parks and Recreation Improve	1,350,000.00			67,500.00			1,282,500.00			
Beach Replenishment	1,100,000.00			55,000.00			1,045,000.00			
Buildings & Grounds Improvemen	600,000.00			30,000.00			570,000.00			
<b>TOTAL - ALL PROJECTS</b>	13,950,000.00	-	-	197,500.00	-	-	13,752,500.00	-	-	-

## SECTION 2 - UPON ADOPTION FOR YEAR 2014

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

### RESOLUTION

Be it Resolved by the CITY COUNCIL of the CITY  
of NORTH WILDWOOD, 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) \$ 16,976,067.18 (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

**RECORDED VOTE**

(Insert last name)

Ayes

Nays

Abstained

Absent

1. General Revenues

### SUMMARY OF REVENUES

Surplus Anticipated	08-100	\$	2,500,000.00
Miscellaneous Revenues Anticipated	13-099	\$	6,612,143.57
Receipts from Delinquent Taxes	15-499	\$	-
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	16,976,067.18
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		
Total Revenues	13-299	\$	26,088,210.75

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 15,575,537.86
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,563,415.37
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 3,665,387.99
(c) Capital Improvements	44-999	\$ 150,000.00
(d) Municipal Debt Service	45-999	\$ 4,603,851.39
(e) Deferred Charges - Municipal	46-999	\$ 20,000.00
(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	\$ 510,018.14
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	\$ 26,088,210.75

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on 18th day of March, 2014. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2014 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 18th day of March, 2014, \_\_\_\_\_, Clerk  
*Signature*

MUNICIPALITY CITY OF NORTH WILDWOOD OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2013	APPROPRIATIONS	FCOA	Appropriated		Expended 2013	
		2014	2013				for 2014	for 2013	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				
<b>Summary of Program</b>					Down Payments on Improvements	54-902-2				
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:					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 2013: (Acres)					Total Trust Fund Appropriations:	54-499				
Farmland preserved in 2013: (Acres)										

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

Contracting Unit: CITY OF NORTH WILDWOOD

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.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of the Governing Body