

2015 MUNICIPAL DATA SHEET

CAP

(Must accompany 2015 Budget)

MUNICIPALITY: Borough of Shrewsbury

COUNTY: Monmouth

Donald Burden

Mayor's Name

12/31/17

Term Expires

Municipal Officials

Kathleen P. Krueger

Municipal Clerk

11/01/09

Date of Orig. Appt.

C-1260

Cert No.

T1381

Cert No.

N-0286

Cert No.

483

Lic No.

Thomas X. Seaman

Tax Collector

Thomas X. Seaman

Chief Financial Officer

Robert W. Allison

Registered Municipal Accountant

Martin M. Barger

Municipal Attorney

Official Mailing Address of Municipality

419 Sycamore Avenue

P O Box 7420

Shrewsbury, NJ 07702

Fax #: 732/741-6549

Governing Body Members

Name

Term Expires

Michael DeNofa

12/31/17

Deidre DerAsadourian

12/31/16

Jeff DeSalvo

12/31/15

William Dodge

12/31/17

Peter Meyer

12/31/16

Anthony Pellegrino

12/31/15

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

Division Use Only

Municode: _____

Public Hearing Date: _____

2015 MUNICIPAL BUDGET

Municipal Budget of the Borough of Shrewsbury, County of Monmouth for the Fiscal Year 2015.

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

6th day of April, 2015

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 6th day of April, 2015

Kathleen P. Krueger

Clerk

419 Sycamore Avenue

Address

Shrewsbury, NJ 07702

Address

732-741-3322

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 6th day of April, 2015

[Signature]
Registered Municipal Accountant

Freehold, NJ 07728

Address

912 Highway 33, Suite 2

Address

732-409-0800

Phone Number

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

Certified by me, this 6th day of April

Thomas Scaman

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

Do Not Advertise This Certification Form

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: _____, 2015

By: _____

CERTIFICATION OF APPROVED BUDGET

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

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

Dated: _____, 2015

By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Shrewsbury, County of Monmouth for the Fiscal Year 2015.

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

Be It Further Resolved, that said Budget be published in the Two River Times

In the issue of April 17th, 2015.

The Governing Body of the Borough of Shrewsbury, does hereby approve the following as the Budget for the year 2015:

RECORDED VOTE

(Insert last name)

Ayes



Michael DeNofa
Deidre DerAsadourian
Jeff DeSalvo
Peter Meyer
Anthony Pellegrino

Nays



William Dodge

Abstained



Absent



Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the Borough of Shrewsbury, County of Monmouth, on April 6th, 2015.

A Hearing on the Budget and Tax Resolution will be held at the Municipal Complex, on May 4th, 2015 at

7:00 o'clock ^(A.M.) _(P.M.) at which time and place objections to said Budget and Tax Resolution for the year may be presented by taxpayers or other interested persons. (Cross out one)

EXPLANATORY STATEMENT
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2015
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXX.XX
1. Appropriations within "CAPS"	XXXXXXXXXX.XX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}	7,419,702.30
2. Appropriations excluded from "CAPS"	XXXXXXXXXX.XX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}	1,479,543.94
(b) Local School District Purposes in Municipal Budget (Item K, Sheet 29)	0.00
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	1,479,543.94
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 99.0% Percent of Tax Collections	400,237.66
4. Total General Appropriations (Item 9, Sheet 29)	9,299,483.90
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,665,174.61
6. Difference: Amounts to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXX.XX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	6,634,309.29
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	0.00
(c) Minimum Library Tax	0.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Second Utility	Third Utility	Fourth Utility
Budget Appropriations - Adopted Budget	9,009,262.63	0.00	0.00	0.00	0.00
Budget Appropriations Added by N.J.S. 40A:4-87	0.00	0.00	0.00	0.00	0.00
Emergency Appropriations	0.00	0.00	0.00	0.00	0.00
Total Appropriations	9,009,262.63	0.00	0.00	0.00	0.00
Expenditures:					
Paid or Charged (Including Reserve for Uncollected Taxes)	8,635,941.69	0.00	0.00	0.00	0.00
Reserved	373,280.24	0.00	0.00	0.00	0.00
Unexpended Balances Cancelled	40.70	0.00	0.00	0.00	0.00
Total Expenditures and Unexpended Balances Cancelled	9,009,262.63	0.00	0.00	0.00	0.00
Overexpenditures *	0.00	0.00	0.00	0.00	0.00

* See Budget appropriation items so marked to the right of column "Expended 2014 Reserved."

Explanation of Appropriations for "Other Expenses"

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

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

Materials, supplies and non-bondable equipment;

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

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

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

		EXPLANATORY STATEMENT - (Continued)	
		BUDGET MESSAGE	
Appropriation Cap Calculation		Summary Levy Cap Calculation	
Total General Appropriations for 2014	9,009,263.00	Levy Cap Calculation	
		Prior Year Amount to be Raised by Taxation for Municipal Purposes	6,553,387.00
	9,009,263.00	Less: Pr Yr Deferred Chanes to Future Taxation-Unfunded	-26,584.76
Less Exceptions:		Less: Pr Yr Deferred Charges- Emergencies	0.00
Other Operations	61,243.00	Less: Pr Yr Recycling Tax	-3,000.00
Capital Improvements	90,000.00	Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	6,523,802.24
Shared Services Agreements	10,000.00	Plus 2% Cap increase	130,476.04
Debt Service	911,923.00	Adjusted Tax Levy Prior to Exclusions	6,654,278.28
Public & Private Programs	135,030.00	Exclusions:	
Deferred Charges	81,155.00	Allowable Pension increase	27,513.00
Reserve for Uncollected Taxes	442,778.00	Allowable LOSAP Increase	0.00
	1,732,129.00	Recycling Tax Appropriation	3,000.00
Amount on which CAP is applied	7,277,134.00	Debt Service Increase	162,206.00
1.5% CAP	109,157.01	Deferred Charges to Future Taxation Unfunded	71,903.36
New Construction (N.J.S.A. 40A:4-45.2a)	176,282.57	Capital Improvement Fund Increase	25,000.00
2013 Cap Bank	202,278.13	Add Total Exclusions	289,622.36
	487,717.71	Less Cancelled Exclusions	0
Allowable 2015 Operating Appropriations within CAP	7,764,851.71	Adjusted Tax Levy	6,943,900.64
2015 Operating Appropriations within CAP	7,419,702.30	Additions:	
		New Ratables - Increase in Valuations (New Con & Add.)	26,995,800.00
		Prior Year's Local Municipal Purpose Tax Rate (per \$100)	0.653
		New Ratable Adjustment to Levy	176,282.57
		Maximum Allowable Amount to be Raised by Taxation	7,120,183.22
		2015 Amount to be Raised by Taxation	6,634,309.29

NOTE:**Sheet 3b**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE LEVY AND APPROPRIATION "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 "Operations Excluded from "CAPS"" section, combine the figures for purposes of citizen understanding.)

Borough Of Shrewsbury [Code 1345], Monmouth County - 2015 Budget

(See Management section of Budget Manual)

Extra sheet	EXPLANATORY STATEMENT - (Continued)			
BUDGET MESSAGE				
HEALTH INSURANCE FINANCIAL DISCLOSURE				
	2015	2014	2014	
	BUDGETED	BUDGETED	ACTUAL	
	(ROUNDED)	(ROUNDED)	(ROUNDED)	
Health Insurance Budget Before Employee Contributions	1,236,550	1,220,000	1,157,936	
Employee Contributions				
Base Salary(Various)	140,000	100,000	97,212	
Health Insurance Budget Net of Employee	1,096,550	1,120,000	1,060,724	
Health Insurance Approp Inside "CAP"	1,096,550	1,120,000	1,060,724	

BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES

[illegible]

EXPLANATORY STATEMENT - (Continued)
Budget Message
Analysis of Compensated Absence Liability

Organization / Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Administrative and Executive	407.00	67,142.32		X	
Department of Public Works	611.55	107,458.58	X		
Police	838.19	170,647.07	X		
Totals	1,856.74 days	\$ 345,247.97			
Total Funds Reserved as of end of 2014 :		\$ 30,028.60			
Total Funds Appropriated in 2015 :		\$ 500.00			

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
1. Surplus Anticipated	08-101	1,320,000.00	1,080,000.00	1,080,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,320,000.00	1,080,000.00	1,080,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Licenses:	XXXXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Alcoholic Beverages	08-103	5,000.00	5,000.00	5,040.00
Other	08-104	35,000.00	35,000.00	35,571.00
Fees and Permits	08-105	106,000.00	120,000.00	106,525.45
Fines and Costs:	XXXXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Municipal Court	08-110	135,000.00	135,000.00	135,871.44
Other	08-109			
Interest and Costs on Taxes	08-112	63,000.00	63,000.00	70,041.36
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	12,000.00	15,000.00	15,787.43
Anticipated Utility Operating Surplus	08-114			
Cable Franchise Fee	08-117	60,000.00	56,000.00	61,263.62
Mobile Tower Fee	08-118	36,000.00	35,000.00	40,865.12

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section A: Local Revenues (Continued):				
Total Section A: Local Revenue - Includes Total of "Group 3." items from Sheet 4	08-001	452,000.00	464,000.00	470,965.42

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Legislative Initiative Municipal Block Grant	09-201			
Extraordinary Aid (N.J.S.A. 52:27D-118.35)				
Consolidated Municipal Property Tax Relief Aid				
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	381,641.00	381,641.00	381,641.00
Supplemental Energy Receipts Tax	09-203			
Municipal Property Tax Assistance	09-212			
Reserve for Energy Receipts Tax				
Municipal Homeland Security Assistance	09-204			
Municipal Homeland Security Assistance 2007				
Total Section B: State Aid Without Offsetting Appropriations	09-001	381,641.00	381,641.00	381,641.00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
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)	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Uniform Construction Code Fees	08-160	180,000.00	195,000.00	248,479.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Additional Dedicated Uniform Construction Code Fees offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.S.A. 5:23-4.17):	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	180,000.00	195,000.00	248,479.00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Shared Service Agreements Offset With Appropriations:	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Shared Services-Shrewsbury Township-Fire Services	10-900	10,000.00	10,000.00	10,000.00
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	10,000.00	10,000.00	10,000.00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenue Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Total Section E: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
[Sheet Not Used]	08-003	0.00	0.00	0.00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (continued):	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	43,345.67	50,931.77	50,931.77

CURRENT FUND - ANTICIPATED REVENUES (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
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):	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Total Section G: Special Item of General Revenue Anticipated with Prior Written	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Consent of Director of Local Government Services - Other Special Items	08-004	78,187.94	80,302.86	83,810.29

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
SUMMARY OF REVENUES	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,320,000.00	1,080,000.00	1,080,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	0.00	0.00	0.00
3. Miscellaneous Revenues:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Total Section A: Local Revenues	08-001	452,000.00	464,000.00	470,965.42
Total Section B: State Aid Without Offsetting Appropriations	09-001	381,641.00	381,641.00	381,641.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	180,000.00	195,000.00	248,479.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Service-Shared Services Agreements	11-001	10,000.00	10,000.00	10,000.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	0.00	0.00	0.00
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	43,345.67	50,931.77	50,931.77
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	78,187.94	80,302.86	83,810.29
Total Miscellaneous Revenues	13-099	1,145,174.61	1,181,875.63	1,245,827.48
4. Receipts from Delinquent Taxes	15-499	200,000.00	194,000.00	243,645.90
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	2,665,174.61	2,455,875.63	2,569,473.38
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	6,634,309.29	6,553,387.00	xxxxxxxxxx.xx
b) Addition to Local District School Tax	07-191			xxxxxxxxxx.xx
c) Minimum Library Tax	07-192			xxxxxxxxxx.xx
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	6,634,309.29	6,553,387.00	7,124,360.13
7. Total General Revenues	13-299	9,299,483.90	9,009,262.63	9,693,833.51

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT							
General Administration	20-100						
Salaries and Wages	20-100-1	88,000.00	84,000.00		85,000.00	85,000.00	0.00
Other Expenses	20-100-2	13,000.00	12,000.00		12,000.00	10,565.62	1,434.38
Local Ethics Board	20-100						
Other Expenses	20-100-2	50.00	50.00		50.00		50.00
Labor Attorney/Arbitrator	20-105						
Other Expenses	20-105-2						
Mayor and Council	20-110						
Other Expenses	20-110-2	2,500.00	4,000.00		4,000.00	2,937.31	1,062.69
Municipal Clerk	20-120						
Salaries and Wages	20-120-1	120,000.00	116,000.00		116,000.00	115,114.73	885.27
Other Expenses	20-120-2	46,750.00	32,000.00		32,000.00	29,800.09	2,199.91
Printing	20-120-2	12,500.00	12,000.00		12,000.00	9,774.41	2,225.59
Registrar of Vital Statistics							
Salaries and Wages	20-120-1	12,000.00	11,655.00		11,655.00	11,655.00	0.00
Financial Administration (Treasury)	20-130						
Salaries and Wages	20-130-1	134,500.00	132,500.00		132,500.00	131,871.07	628.93
Other Expenses	20-130-2	12,500.00	16,000.00		16,000.00	7,668.26	8,331.74
Audit Services	20-135	32,200.00	32,500.00		32,500.00	29,700.00	2,800.00
Revenue Administration (Tax Collection)	20-145						
Salaries and Wages	20-145-1	65,000.00	64,000.00		64,025.00	64,024.98	0.02
Other Expenses	20-145-2	4,500.00	4,500.00		4,500.00	4,500.00	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (continued)							
Municipal Court	43-490						
Salaries and Wages	43-490-1	118,000.00	118,000.00		126,000.00	123,475.76	2,524.24
Other Expenses	43-490-2	6,300.00	6,300.00		6,300.00	5,169.58	1,130.42
Public Defender (P.L. 1997, c.256)	43-495						
Salaries and Wages	43-495-1	8,000.00	8,000.00		8,000.00	8,000.00	0.00
Tax Assessment Administration	20-150						
Salaries and Wages	20-150-1	25,500.00	34,200.00		30,200.00	30,114.28	85.72
Other Expenses	20-150-2	9,950.00	10,000.00		11,000.00	6,297.23	4,702.77
Legal Services (Legal Department)	20-155						
Salaries and Wages	20-155-1	18,750.00	18,500.00		18,500.00	17,593.39	906.61
Other Expenses	20-155-2	64,600.00	50,000.00		50,000.00	47,650.95	2,349.05
Engineering Services	20-165						
Other Expenses	20-165-2	55,000.00	55,000.00		69,500.00	50,626.25	18,873.75
LAND USE ADMINISTRATION							
Planning Board	21-180						
Salaries and Wages	21-180-1	25,500.00	25,000.00		25,400.00	25,086.85	313.15
Other Expenses	21-180-2	1,500.00	1,500.00		1,500.00	966.58	533.42

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION (continued)							
Zoning Board of Adjustment	21-185						
Salaries and Wages	21-185-1	25,500.00	25,000.00		25,100.00	24,792.09	307.91
Other Expenses	21-185-2	500.00	500.00		500.00	477.48	22.52
Zoning Officer	21-185						
Salaries and Wages	21-185-1	4,250.00	4,162.00		4,162.00	4,162.00	0.00
Other Expenses	21-185-2	8,525.00	8,825.00		8,825.00	8,422.00	403.00
CODE ENFORCEMENT AND ADMINISTRATION							
Uniform Construction Code Enforcement	22-195						
Salaries and Wages	22-195-1	69,100.00	66,000.00		65,800.00	62,316.34	3,483.66
Other Expenses	22-195-2	3,000.00	3,500.00		3,700.00	3,201.44	498.56
Building Inspector	22-195						
Salaries and Wages	22-195-1	14,500.00	14,200.00		14,200.00	14,158.79	41.21
Code Enforcement Official	22-195						
Salaries and Wages	22-195-1	17,400.00	17,000.00		17,000.00	16,357.73	642.27
Other Expenses	22-195-2	1,000.00	950.00		950.00	486.86	463.14
INSURANCE							
Employee Group Insurance	23-211-2	1,131,550.00	1,120,000.00		1,078,600.00	1,060,724.37	17,875.63
Workers Compensation Insurance	23-215-2	145,611.30	142,620.34		142,620.34	142,620.34	0.00
Other Insurance	23-220-2	115,000.00	112,000.00		114,000.00	112,693.00	1,307.00
Waiver of Insurance							
Salaries and Wages	23-222-1	10,000.00					

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY							
Police Department	25-240						
Salaries and Wages	25-240-1	1,975,000.00	1,950,000.00		1,950,000.00	1,883,247.41	66,752.59
Other Expenses	25-240-2	192,900.00	160,100.00		160,100.00	158,363.74	1,736.26
OSHA Other Expenses	25-240-3	3,000.00	3,000.00		3,000.00	2,532.00	468.00
Office of Emergency Management	25-252						
Other Expenses	25-252-2	4,500.00	4,500.00		4,500.00	734.83	3,765.17
Aid to Volunteer Fire Companies	25-255						
First Aid Organization - Contribution	25-260-2	17,950.00	15,950.00		15,950.00	12,142.52	3,807.48
OSHA Other Expenses	25-260-2	3,000.00	3,000.00		3,000.00	1,250.82	1,749.18
Fire Protection Official	25-265						
Salaries and Wages	25-265-1	14,500.00	14,200.00		14,200.00	14,158.79	41.21
Fire Marshall	25-265						
Salaries and Wages	25-265-1	29,500.00	28,750.00		28,750.00	28,709.99	40.01
Other Expenses	25-265-2	4,500.00	4,500.00		4,500.00	4,340.82	159.18
Fire	25-265						
Other Expenses	25-265-2	22,500.00	22,500.00		27,900.00	27,734.28	165.72
Occupational Safety Law (PL1983, Ch. 516)							
Purchase of Fire Company Safety Equipment	25-265-2	3,000.00	3,000.00		3,000.00	2,449.65	550.35

CURRENT FUND - APPROPRIATIONS

[Extra Sheet]

[illegible]

CURRENT FUND - APPROPRIATIONS

[Extra Sheet]

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES							
Public Health Services (Board of Health)	27-330						
Salaries and Wages	27-330-1	1,250.00	1,250.00		1,250.00	1,154.15	95.85
Other Expenses	27-330-2	43,800.00	42,500.00		42,500.00	42,351.00	149.00
OSHA-Other Expenses	27-330-2	1,000.00	1,000.00		1,000.00		1,000.00
Environmental Health Services	27-335						
Salaries and Wages	27-335-1	765.00	750.00		750.00	750.00	0.00
Other Expenses	27-335-2	2,250.00	2,250.00		2,250.00	1,375.00	875.00
Animal Control Services	27-335						
Other Expenses	27-335-2	50.00	50.00		50.00		50.00
Welfare/Administration of Public Assistance	27-345						
Other Expenses	27-345-2	5,000.00	5,000.00		5,000.00	5,000.00	0.00
RECREATION AND EDUCATION							
Recreation Services and Programs	28-370						
Salaries and Wages	28-370-1	9,500.00	9,000.00		9,000.00	8,711.00	289.00
Senior Citizens	28-370-2	2,500.00	2,500.00		2,500.00	2,500.00	0.00
Miscellaneous Other Expenses	28-370-2	56,500.00	50,000.00		50,000.00	45,763.10	4,236.90
Maintenance of Parks	28-375						
Salaries and Wages	28-375-1						
Other Expenses	28-375-2	19,100.00	18,950.00		18,950.00	12,232.08	6,717.92

[Extra Sheet]

Sheet 15b

CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
UTILITY EXPENSES AND BULK PURCHASES							
Electricity	31-430-2	85,000.00	86,000.00		86,000.00	73,428.18	12,571.82
Street Lighting	31-435-2	42,000.00	42,000.00		45,000.00	36,540.54	8,459.46
Telephone (excluding equipment acquisition)	31-440-2	40,000.00	40,000.00		40,000.00	35,719.90	4,280.10
Fire Hydrant Service	31-444-2	93,000.00	94,000.00		94,000.00	83,102.54	10,897.46
Water	31-445-2	16,000.00	17,000.00		17,000.00	8,607.10	8,392.90
Gas (natural or propane)	31-446-2	26,000.00	20,000.00		24,000.00	22,908.42	1,091.58
Fuel Oil	31-447-2	38,000.00	38,000.00		38,000.00	28,000.76	9,999.24
Cellular Telephone	31-450-2	14,000.00	15,000.00		15,000.00	10,588.62	4,411.38
Gasoline	31-460-2	60,000.00	70,000.00		70,000.00	47,371.65	22,628.35
Landfill/Solid Waste Disposal Costs	32-465-2	156,000.00	176,000.00		158,975.00	147,129.94	11,845.06
Salary and Wage Adjustment Program	20-100-1	500.00	500.00		500.00		500.00
Accumulated Leave Compensation							
Salaries and Wages	30-415-1	500.00	500.00		500.00		500.00
Total Operations (Item 8(A)) within "CAPS"	34-199	6,605,231.30	6,536,812.34	0.00	6,536,812.34	6,193,644.62	343,167.72
B. Contingent	35-470	50,500.00	500.00		500.00	0.00	500.00
Total Operations Including Contingent within "CAPS"	34-201	6,655,731.30	6,537,312.34	0.00	6,537,312.34	6,193,644.62	343,667.72
Detail:							
Salaries & Wages	34-201-1	3,746,115.00	3,699,767.00	0.00	3,705,092.00	3,594,906.82	110,185.18
Other Expenses (Including Contingent)	34-201-2	2,909,616.30	2,837,545.34	0.00	2,832,220.34	2,598,737.80	233,482.54

CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Contribution to: Public Employees' Retirement System	36-471	216,496.00	196,721.00		196,721.00	196,721.00	0.00
Social Security System (O.A.S.I.)	36-472	190,000.00	197,000.00		197,000.00	180,196.48	16,803.52
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	352,800.00	334,439.00		334,439.00	334,439.00	0.00
Unemployment Insurance	23-225	2,000.00	5,000.00		5,000.00		5,000.00
Defined Contribution Retirement Program	36-477						
Disability Insurance	23-210	2,000.00	4,000.00		4,000.00	141.00	3,859.00
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	763,971.00	739,822.16	0.00	739,822.16	714,159.64	25,662.52
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	7,419,702.30	7,277,134.50	0.00	7,277,134.50	6,907,804.26	369,330.24

CURRENT FUND APPROPRIATIONS

[illegible]

CURRENT FUND APPROPRIATIONS

[illegible]

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
(A) Operations - Excluded from "CAPS"	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Shared Services-Shrewsbury Township-Fire Services	25-265-2	10,000.00	10,000.00		10,000.00	10,000.00	0.00
Total Shared Service Agreements	42-999	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00

CURRENT FUND APPROPRIATIONS

[illegible]

CURRENT FUND APPROPRIATIONS

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CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - Excluded from "CAPS" (continued)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Public and Private Programs Offset by Revenue	40-999	125,961.67	135,029.77	0.00	135,029.77	134,529.77	500.00
Total Operations - Excluded from "CAPS"	34-305	196,526.80	206,272.48	0.00	206,272.48	202,322.48	3,950.00
Detail:							
Salaries & Wages	34-305-1	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	34-305-2	196,526.80	206,272.48	0.00	206,272.48	202,322.48	3,950.00

CURRENT FUND APPROPRIATIONS

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CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(C) Capital Improvements - Excluded from "CAPS"		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
New Jersey DOT Trust Fund Authority Act	41-865						
Total Capital Improvements - Excluded from "CAPS"	44-999	115,000.00	90,000.00	0.00	90,000.00	90,000.00	0.00

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
(D) Municipal Debt Service - Excluded from "CAPS"	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	616,000.00	585,000.00		585,000.00	585,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	162,604.00					XXXXXXXXXX
Interest on Bonds	45-930	285,728.76	313,620.00		313,620.00	313,616.26	XXXXXXXXXX
Interest on Notes	45-935	7,181.02	13,302.86		13,302.86	13,265.90	XXXXXXXXXX
Green Trust Loan Program:	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
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Total Municipal Debt Service - Excluded from "CAPS"	45-999	1,071,513.78	911,922.86	0.00	911,922.86	911,882.16	XXXXXXXXXX

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	46-870		30,000.00	XXXXXXXXXXXX	30,000.00	30,000.00	XXXXXXXXXXXX
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-55)	46-875	24,600.00	24,600.00	XXXXXXXXXXXX	24,600.00	24,600.00	XXXXXXXXXXXX
Special Emergency Authorizations- 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			XXXXXXXXXXXX			XXXXXXXXXXXX
Deferred Charges to Future Taxation-Unfunded				XXXXXXXXXXXX			XXXXXXXXXXXX
Ord. # 945-Fire Equipment	46-878		36.56	XXXXXXXXXXXX	36.56	36.56	XXXXXXXXXXXX
Ord. # 994-Impts to Patterson Ave	46-880		5,172.75	XXXXXXXXXXXX	5,172.75	5,172.75	XXXXXXXXXXXX
Ord. # 996-Fire Equipment	46-881	26,509.18	11,843.82	XXXXXXXXXXXX	11,843.82	11,843.82	XXXXXXXXXXXX
Ord. # 997 Police Equipment	46-879	18,998.37	9,501.63	XXXXXXXXXXXX	9,501.63	9,501.63	XXXXXXXXXXXX
Ord. # 1005 Police Equipment	46-883	26,395.81		XXXXXXXXXXXX			XXXXXXXXXXXX
	46-883			XXXXXXXXXXXX			XXXXXXXXXXXX
	46-882			XXXXXXXXXXXX			XXXXXXXXXXXX
	46-883			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	96,503.36	81,154.76	XXXXXXXXXXXX	81,154.76	81,154.76	XXXXXXXXXXXX
(F) Judgements (N.J.S. 40A:4-45.3cc)	37-480						
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	1,479,543.94	1,289,350.10	0.00	1,289,350.10	1,285,359.40	3,950.00

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Payment of Bond Principal	48-920						XXXXXXXXXX.XX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXX.XX
Interest on Bonds	48-930						XXXXXXXXXX.XX
Interest on Notes	48-935						XXXXXXXXXX.XX
							XXXXXXXXXX.XX
							XXXXXXXXXX.XX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	0.00	0.00	0.00	0.00	0.00	XXXXXXXXXX.XX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX.XX			XXXXXXXXXX.XX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXX.XX
Total of Deferred Charges and Statutory Expen- ditures-Local School - Excluded from "CAPS"	29-409	0.00	0.00	0.00	0.00	0.00	XXXXXXXXXX.XX
(K) Total Municipal Appropriations for Local District School Purposes (Item (I) and (J)) - Excluded from "CAPS"	29-410	0.00	0.00	0.00	0.00	0.00	XXXXXXXXXX.XX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	1,479,543.94	1,289,350.10	0.00	1,289,350.10	1,285,359.40	3,950.00
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	8,899,246.24	8,566,484.60	0.00	8,566,484.60	8,193,163.66	373,280.24
(M) Reserve for Uncollected Taxes	50-899	400,237.66	442,778.03	XXXXXXXXXX.XX	442,778.03	442,778.03	XXXXXXXXXX.XX
9. Total General Appropriations	34-499	9,299,483.90	9,009,262.63	0.00	9,009,262.63	8,635,941.69	373,280.24

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	7,419,702.30	7,277,134.50	0.00	7,277,134.50	6,907,804.26	369,330.24
	XXXXXX			XXXXXXXXXX.XX			XXXXXXXXXX.XX
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Other Operations	34-300	60,565.13	61,242.71	0.00	61,242.71	57,792.71	3,450.00
Uniform Construction Code	22-999	0.00	0.00	0.00	0.00	0.00	0.00
Shared Service Agreements	42-999	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00
Additional Appropriations Offset by Revs.	34-303	0.00	0.00	0.00	0.00	0.00	0.00
Public & Private Progs Offset by Revs.	40-999	125,961.67	135,029.77	0.00	135,029.77	134,529.77	500.00
Total Operations - Excluded from "CAPS"	34-305	196,526.80	206,272.48	0.00	206,272.48	202,322.48	3,950.00
(C) Capital Improvements	44-999	115,000.00	90,000.00	0.00	90,000.00	90,000.00	0.00
(D) Municipal Debt Service	45-999	1,071,513.78	911,922.86	0.00	911,922.86	911,882.16	XXXXXXXX.XX
(E) Total Deferred Charges (Sheets 28 only)	46-999	96,503.36	81,154.76	XXXXXXXX.XX	81,154.76	81,154.76	XXXXXXXXXXXX
(F) Judgements	37-480	0.00	0.00	0.00	0.00	0.00	0.00
(G) Cash Deficit	46-885	0.00	0.00	XXXXXXXX.XX	0.00	0.00	XXXXXXXX.XX
(K) Local District School Purposes	29-410	0.00	0.00	0.00	0.00	0.00	XXXXXXXX.XX
(N) Transferred to Board of Education	29-405	0.00	0.00	XXXXXXXX.XX	0.00	0.00	XXXXXXXX.XX
(M) Reserve for Uncollected Taxes	50-899	400,237.66	442,778.03	XXXXXXXX.XX	442,778.03	442,778.03	XXXXXXXX.XX
Total General Appropriations	34-499	9,299,483.90	9,009,262.63	0.00	9,009,262.63	8,635,941.69	373,280.24

DEDICATED ASSESSMENT BUDGET SECOND UTILITY**NOT APPLICABLE**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	53-101			
Deficit (Second Utility Budget)	53-885			
Total Second Utility Assessment Revenues	53-899	0.00	0.00	0.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Second Utility Assessment Appropriations	53-999	0.00	0.00	0.00

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; Disposal of Forfeited Property; P. O. A. A.; Recycling Program; Uniform Fire Safety Act Penalty Monies; Municipal Public Defender; Open Space, Recreation, Farmland, & Historic Preservation Trust; Donations - Environmental Purposes; Affordable Housing Trust; Traffic Calming Project Donations; Accumulated Absences: Recreation Trust Fund, Snow Removal Trust Fund, Law Enforcement Trust Fund, Sidewalk Trust Fund, Community Day Donations

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)

NOT APPLICABLE

APPENDIX TO BUDGET STATEMENTS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014

ASSETS		
Cash and Investments	1110100	3,878,106.68
Due from State of N.J. (c. 20, P.L. 1971)	1111000	141.86
Federal and State Grants Receivable	1110200	0.00
Receivables with Offsetting Reserves:	xxxxxxx	XXXXXXXXXX.XX
Taxes Receivable	1110300	269,776.10
Tax Title Liens Receivable	1110400	565.89
Property Acquired by Tax Title Lien Liquidation	1110500	0.00
Other Receivables	1110600	13,839.05
Deferred Charges Required to be in 2015 Budget	1110700	0.00
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	49,200.00
Total Assets	1110900	4,211,629.58
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	2,488,333.04
Reserves for Receivables	2110200	284,181.04
Surplus	2110300	1,439,115.50
Total Liabilities, Reserves and Surplus		4,211,629.58

School Tax Levy Unpaid	2220100	6,407,644.19
Less: School Tax Deferred	2220200	4,875,000.00
*Balance Included in Above "Cash Liabilities"	2220300	1,532,644.19

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100	1,198,044.14	1,181,553.96
CURRENT REVENUE ON A CASH BASIS			
Current Taxes			
*(Percentage collected: 2014 98.8 %, 2013 99.3 %)	2310200	22,988,570.10	21,611,159.46
Delinquent Taxes	2310300	243,645.90	317,683.90
Other Revenues and Additions to Income	2310400	1,882,769.23	1,891,200.13
Total Funds	2310500	26,313,029.37	25,001,597.45
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	8,566,484.60	8,504,491.07
School Taxes (Including Local and Regional)	2310700	12,881,577.39	12,142,844.83
County Taxes (Including Added Tax Amounts)	2310800	3,325,410.61	3,084,570.30
Special District Taxes	2310900	100,000.00	100,000.00
Other Expenditures and Deductions from Income	2311000	441.27	1,647.11
Total Expenditures and Tax Requirements	2311100	24,873,913.87	23,833,553.31
Less: Expenditures to be Raised by Future Taxes	2311200	0.00	30,000.00
Total Adjusted Expenditures and Tax Requirements	2311300	24,873,913.87	23,803,553.31
Surplus Balance - December 31st	2311400	1,439,115.50	1,198,044.14

* Nearest even percent may be used

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014	2311500	1,439,115.50
Current Surplus Anticipated in 2015 Budget	2311600	1,320,000.00
Surplus Balance Remaining	2311700	119,115.50

The "Current Surp
amount is from Li

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

2015

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.

1

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The 2015 Capital Budget as presented provides for the future growth of our community. The projects set forth in this proposed program are part of the needed improvements for the Borough. These projects are subject to revision as changes take place in the future and will be modified to reflect new priorities that are not included in the current program.

CAPITAL BUDGET (Current Year Action)
2015

Local Unit: Borough of Shrewsbury

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 Budget Appropriations	5b Capital Im- provement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Police Equipment	1	36,000.00			1,800.00			34,200.00	0.00
Fire Equipment	2	22,500.00			1,125.00			21,375.00	0.00
Ladder Truck	3	1,200,000.00	60,000.00					1,140,000.00	0.00
Ambulance	4	165,000.00	8,250.00					156,750.00	0.00
Service Bay Ventilation System	5	15,000.00			750.00			14,250.00	0.00
Dump Truck	6	120,000.00			6,000.00			114,000.00	0.00
Stainless steel Spreader/Tailgate sander	7	21,000.00			1,050.00			19,950.00	0.00
Improvements to the Ave of the Commons	8	900,000.00	5,000.00		40,000.00			855,000.00	0.00
Improvements to Various Roads	9	250,000.00			12,500.00			237,500.00	0.00
Sweeper	10	200,000.00							200,000.00
Police Equipment	11	35,000.00							35,000.00
Fire Equipment	12	20,000.00							20,000.00
Electronic Sign	13	20,000.00	20,000.00						0.00
Rear Packer Truck	14	160,000.00							160,000.00
Pickup Truck with Plow	15	30,000.00							30,000.00
Improvements to Manson Park	16	220,000.00					220,000.00		0.00
									0.00
									0.00
									0.00
TOTALS - ALL PROJECTS	33-199	3,414,500.00	93,250.00	0.00	63,225.00	0.00	220,000.00	2,593,025.00	445,000.00

3 YEAR CAPITAL PROGRAM 2015 - 2017
Anticipated Project Schedule and Funding Requirements

Local Unit Borough of Shrewsbury

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
Police Equipment	1	36,000.00		36,000.00					0.00
Fire Equipment	2	22,500.00		22,500.00					0.00
Ladder Truck	3	1,200,000.00		1,200,000.00					0.00
Ambulance	4	165,000.00		165,000.00					0.00
Service Bay Ventilation System	5	15,000.00		15,000.00					0.00
Dump Truck	6	120,000.00		120,000.00					0.00
Stainless steel Spreader/Tailgate sander	7	21,000.00		21,000.00					0.00
Improvements to the Ave of the Commons	8	900,000.00		900,000.00					0.00
Improvements to Various Roads	9	250,000.00		250,000.00					0.00
Sweeper	10	200,000.00			200,000.00				0.00
Police Equipment	11	35,000.00			35,000.00				0.00
Fire Equipment	12	20,000.00			20,000.00				0.00
Electronic Sign	13	20,000.00		20,000.00					0.00
Rear Packer Truck	14	160,000.00				160,000.00			0.00
Pickup Truck with Plow	15	30,000.00				30,000.00			0.00
Improvements to Manson Park	16	220,000.00		220,000.00					0.00
									0.00
									0.00
									0.00
TOTALS - ALL PROJECTS	33-299	3,414,500.00		2,969,500.00	255,000.00	190,000.00	0.00	0.00	0.00

3 YEAR CAPITAL PROGRAM 2015 - 2017
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit: Borough of Shrewsbury

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improve- ment Fund	5 Capital Surplus	6 Grants-In- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Police Equipment	36,000.00	...		1,800.00			34,200.00			
Fire Equipment	22,500.00	...		1,125.00			21,375.00			
Ladder Truck	1,200,000.00	...		60,000.00			1,140,000.00			
Ambulance	165,000.00	...		8,250.00			156,750.00			
Service Bay Ventilation System	15,000.00	...		750.00			14,250.00			
Dump Truck	120,000.00	...		6,000.00			114,000.00			
Stainless steel Spreader/Tailgate sander	21,000.00	...		1,050.00			19,950.00			
Improvements to the Ave of the Commons	900,000.00	...		45,000.00			855,000.00			
Improvements to Various Roads	250,000.00	...		12,500.00			237,500.00			
Sweeper	200,000.00	...		10,000.00			190,000.00			
Police Equipment	35,000.00	...		1,750.00			33,250.00			
Fire Equipment	20,000.00	...		1,000.00			19,000.00			
Electronic Sign	20,000.00	...		20,000.00						
Rear Packer Truck	160,000.00	...		8,000.00			152,000.00			
Pickup Truck with Plow	30,000.00	...		1,500.00			28,500.00			
Improvements to Manson Park	220,000.00	...				220,000.00				
		...								
		...								
		...								
		...								
TOTALS - ALL PROJECTS	33-399	3,414,500.00	0.00	178,725.00	0.00	220,000.00	3,015,775.00	0.00	0.00	0.00

SECTION 2 - UPON ADOPTION FOR YEAR 2015

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

RESOLUTION 2015-45

Be it Resolved by the Borough Council of the Borough
of Shrewsbury, County of Monmouth 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) \$ 6,634,309.29 (Item 2 below) for municipal purposes, and
(b) \$ 0.00 (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) \$ 0.00 (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) \$ 107,445.60 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
(e) \$ 0.00 (Sheet 38) Minimum Library Levy

RECORDED VOTE
(Insert last name)

Ayes



DeNofa
Dodge
Meyer
Pellegrino

Nays



DerAsadourian
DeSalvo

Abstained



Absent

**1. General Revenues****SUMMARY OF REVENUES**

Surplus Anticipated	08-100	\$	1,320,000.00
Miscellaneous Revenues Anticipated	13-099	\$	1,145,174.61
Receipts from Delinquent Taxes	15-499	\$	200,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$	6,634,309.29
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	0.00
Item 6(b), sheet 11 (N.J.S. 40A:4-14)	07-191	\$	0.00
Total Amount to be Raised by Taxation for School 5			0.00
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$	0.00
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY	07-192		0.00
Total Revenues	13-299	\$	9,299,483.90

SUMMARY OF APPROPRIATIONS

2015

5. GENERAL APPROPRIATIONS	XXXXXXXX	XXXXXXXXXX.XX
Within "CAPS"	XXXXXXXX	XXXXXXXXXX.XX
(a&b) Operations Including Contingent	34-201	\$ 6,655,731.30
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 763,971.00
(g) Cash Deficit	46-885	\$ 0.00
Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXX.XX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 196,526.80
(c) Capital Improvements	44-999	\$ 115,000.00
(d) Municipal Debt Service	45-999	\$ 1,071,513.78
(e) Deferred Charges - Municipal	46-999	\$ 96,503.36
(f) Judgements	37-480	\$ 0.00
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$ 0.00
(g) Cash Deficit	46-885	\$ 0.00
(k) For Local District School Purposes	29-410	\$ 0.00
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)	50-899	\$ 400,237.66
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$ 0.00
Total Appropriations	34-499	\$ 9,299,483.90

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 4th day of May, 2015. 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 2015 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 4th day of May, 2015

Kathleen P. Kueger, Clerk.
Signature

Local Unit: BOROUGH OF SHREWSBURY [CODE 1344], MONMOUTH COUNTY - 2015 BUDGET
MUNICIPAL OPEN SPACE, RECREATIONAL, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2014	APPROPRIATIONS	FCOA	Appropriated		Expended 2014	
		2015	2014				for 2015	for 2014	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190	107,445.60	100,000.00	100,000.00	Development of Lands for Recreation and Conservation:		XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX
					Salaries & Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX
Reserve Funds:					Salaries & Wages	54-375-1				
					Other Expenses	54-375-2	107,445.60	100,000.00	100,000.00	0.00
					Historic Preservation:		XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX
					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	107,445.60	100,000.00	100,000.00	Acquisition of Farmland	54-916-2				
Summary of Program Year Referendum Passed / Implemented <u>11/02/1999</u> (Date) Rate Assessed: \$ <u>0.0100</u> Total Tax Collected to date \$ <u>1,158,464.86</u> Total Expended to date: \$ <u>892,943.89</u> Total Acreage Preserved to date <u>25.670</u> (Acres) Recreation land preserved in 2014: <u>0.000</u> (Acres) Farmland preserved in 2014: <u>0.000</u> (Acres)					Down Payments on Improvements	54-906-2				
					Debt Service:		XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX
					Payment of Bond Principal	54-920-2				XXXXXXXX.XX
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXX.XX
					Interest on Bonds	54-930-2				XXXXXXXX.XX
					Interest on Notes	54-935-2				XXXXXXXX.XX
					Reserve for Future Use	54-950-2				
					Total Trust Fund Appropriations:	54-499	107,445.60	100,000.00	100,000.00	0.00

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

Contracting Unit: Borough of Shrewsbury

Year Ending: December 31, 2014

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.	Improvement to Patterson Ave		
	Earle Asphalt Company	Original Award	640,344.63
		Change Order Increase	53,861.49
		Contract price increase	8.00%

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.

5/4/15
Date

Kathleen P. Kueger
Clerk of the Governing Body