

2014 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2014 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF AVALON COUNTY: CAPE MAY

<u>Martin L. Pagliughi</u> Mayor's Name	<u>June 30, 2015</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>Richard E. Dean</u>	<u>6/30/2015</u>
<u>Nancy M. Hudanich</u>	<u>6/30/2017</u>
<u>John McCorriston</u>	<u>6/30/2017</u>
<u>Charles P. Covington</u>	<u>6/30/2015</u>
<u>David B. Ellenberg</u>	<u>6/30/2017</u>

Municipal Officials	
<u>Georgann Berardis</u> Municipal Clerk	2/1/2014 Date of Orig. Appt. C-1701 Cert. No.
<u>Connie L. DiCola</u> Tax Collector	1072 Cert. No.
<u>James V. Craft</u> Chief Financial Officer	N 0426 Cert. No.
<u>Glen J. Ortman</u> Registered Municipal Accountant	427 Lic. No.
<u>Stephen Barse</u> Municipal Attorney	

Official Mailing Address of Municipality

BOROUGH HALL
3100 Dune Drive
Avalon, NJ 08202

Fax #: 609-368-9564

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: _____
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Sheet A

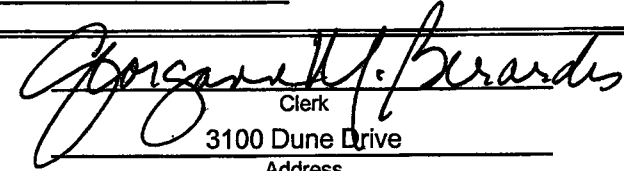
2014 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of AVALON, County of CAPE MAY for the Fiscal Year 2014.

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

26th day of February, 2014
and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 26th day of February, 2014


Clerk

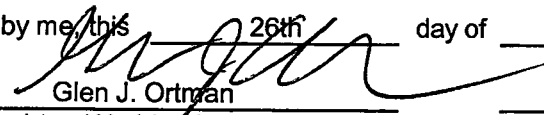
3100 Dune Drive
Address

Avalon, NJ 08202
Address

609-967-8200
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 26th day of February, 2014


Glen J. Ortman
Registered Municipal Accountant
Ocean City, NJ 08226
Address

1535 Haven Avenue
Address
609-399-6333
Phone Number

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

Certified by me, this 26th day of February, 2014


Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

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

Dated: _____, 2014 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: _____, 2014 By: _____

Sheet 1

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

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

BOROUGH of AVALON, County of CAPE MAY

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of AVALON, 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

in the issue of March 13, 2014

The Governing Body of the BOROUGH of AVALON does hereby approve the following as the Budget for the year 2014:

RECORDED VOTE

(Insert last name)

Ayes

Council President Ellenberg
Council Vice President Covington
Councilman Dean
Councilwoman Hudanich
Councilman McCorristin

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the BOROUGH COUNCIL of the BOROUGH of AVALON, County of CAPE MAY, on February 26th, 2014.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH HALL, on March 26th, 2014 at 7:00 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
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}	14,892,239.31
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-53.3 as amended)}	8,364,969.14
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	23,257,208.45
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimate 96.01% Percent of Tax Collections	1,550,000.00
Building Aid Allowance 2014 - \$ _____	
for Schools-State Aid 2013 - \$ _____	
4. Total General Appropriations (Item 9, Sheet 29)	24,807,208.45
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	5,892,380.35
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	16,369,000.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax (Item 6(c), Sheet 11)	2,545,828.10

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Water & Sewer Utility	Beach Utility
Budget Appropriations - Adopted Budget	24,297,858.96		5,759,542.35	1,406,067.64
Budget Appropriations Added by N.J.S. 40A:4-87	180,800.00			
Emergency Appropriations	-		-	
Total Appropriations	24,478,658.96	-	5,759,542.35	1,406,067.64
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	23,598,679.80		5,712,679.08	1,326,944.60
Reserved	877,292.35		45,691.95	79,123.04
Unexpended Balances Canceled	2,686.81		1,171.32	
Total Expenditures and Unexpended Balances Canceled	24,478,658.96	-	5,759,542.35	1,406,067.64
Overexpenditures *	-	-	-	-

*See Budget Appropriation Items so marked to the right of column "Expended 2013 Reserved."

Explanations of Appropriations for
"Other Expenses"

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages". Some of the items included in "Other Expenses" are:

Materials, supplies and non-bondable equipment;
Repairs and maintenance of buildings, equipment, roads, etc.;

Contractual services for garbage and trash removal,
fire hydrant 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

SPENDING CAP CALCULATION

SPENDING CAP CALCULATION

Total General Appropriations for 2013	24,297,859.00
Cap Base Adjustment:	
Subtotal	<u>24,297,859.00</u>
Exceptions Less:	
Total Other Operations	2,705,052.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	
Total Additional Appropriations	
Total Capital Improvements	1,147,800.00
Total Debt Service	3,915,550.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	102,681.00
Judgements	
Total Deferred Charges	225,000.00
Cash Deficit	
Reserve for Uncollected Taxes	1,523,129.00
Total Exceptions	<u>9,619,212.00</u>
Amount on Which CAP is Applied	14,678,647.00
<u>0.5% CAP</u>	<u>73,393.24</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	14,752,040.24

Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	14,752,040.24
Additions:	
New Construction (Assessor Certification)	109,264.58
2012 Cap Bank	177,023.53
2013 Cap Bank	211,516.17
Total Additions	<u>497,804.28</u>
Maximum Appropriations within "CAPS" Sheet 19 @ .5%	<u><u>15,249,844.52</u></u>
Additional Increase to COLA rate.	3.0%
Amount of Increase allowable.	3.0%
	<u><u>440,359.41</u></u>
Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u><u>15,690,203.93</u></u>

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
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring current year appropriations</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
				NONE		

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

Following is a recap of the Borough's Employee Group Insurance

Estimated Group Insurance Costs - 2014	\$ 2,630,000.00
Estimated Amounts to be Contributed by Employees	<u>180,000.00</u>
Group Insurance budgeted in 2014	<u>\$ 2,450,000.00</u>
Group Insurance - Sheet 15	2,444,000.00
Group Insurance - Sheet 20	<u>6,000.00</u>
	<u>\$ 2,450,000.00</u>

Instead of receiving Health Benefits, some Borough employees have elected an opt-out for 2014. This opt-out amount is budgeted seperately on Sheet 15

Health Benefits Waiver	
Salaries and Wages	<u>\$ 30,000.00</u>

NOTE:

Sheet 3c

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 Hours of Accumulated Absence	Value of Compensated Absence	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Individual Contracts	6,155.25	291,998.02		x	x
PBA Union	14,237.75	385,087.67	x	x	
Dispatchers	1,349.00	19,536.26	x	x	
By Ordinance - Non-Union	32,218.25	697,389.40		x	
Teamsters	9,230.75	102,266.74	x	x	
Totals	Hours 63,191.0	\$ 1,496,278.09			
Total Funds Reserved as of end of 2013:		\$ 146,051.92			
Total Funds Appropriated in 2014:		\$ 150,000.00			

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	15,906,800.00
Less: CY 2011 One Year Waivers	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	(225,000.00)
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
	<u>15,681,800.00</u>
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>313,636.00</u>
Plus 2% CAP Increase	<u>15,995,436.00</u>
ADJUSTED TAX LEVY	<u>15,995,436.00</u>
Plus: Assumption of Service/Function	-
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>15,995,436.00</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

15,995,436.00

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	53,000.00
Allowable Pension Obligations Increases	63,134.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	1,088,000.00
Current Year Deferred Charges: Emergencies	
	<u>1,204,134.00</u>
Add Total Exclusions	-
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	

ADJUSTED TAX LEVY

17,199,570.00

Additions:

New Ratables - Increase for new construction	49,892,500
Prior Year's Local Purpose Tax Rate(per\$100)	<u>0.219</u>
New Ratable Adjustment to Levy	109,264.58
Amounts approved by Referendum	
CY 2011 CAP Bank Utilized in CY 2012	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

17,308,834.58

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

16,369,000.00

OVER OR (UNDER) 2% LEVY CAP

(939,834.57)

(must be equal or under for Introduction)

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2014	2013	Cash in 2013
1. Surplus Anticipated	08-101	2,837,358.82	-	-
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,837,358.82	-	-
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	20,000.00	20,000.00	22,938.00
Other	08-104	250.00	250.00	548.50
Fees and Permits	08-105	395,000.00	350,000.00	402,185.45
Fines and Costs:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110	145,000.00	165,000.00	148,656.98
Other	08-109			
Interest and Costs on Taxes	08-112	135,000.00	155,000.00	135,597.32
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	17,000.00	30,000.00	18,645.63
Anticipated Utility Operating Surplus	08-114			
Fees from Fire Inspections	08-105	87,000.00	100,000.00	87,885.00
Fees from Rental Registration and Licenses	08-105	178,000.00	191,000.00	191,550.00
Cable Television Franchise Tax	08-105	48,620.12	48,620.12	48,620.12
County of Cape May - Fleet Maintenance - 2014 Contract	08-121	-	72,000.00	2,409.43

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Library - Reimbursement of Administration/Building & Grounds Services	08-117	151,359.00	151,359.00	151,359.00
Total Section A: Local Revenue	08-001	1,177,229.12	1,283,229.12	1,210,395.43

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2014	2013	Cash in 2013
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	435,714.00	435,714.00	435,714.00
Garden State Trust	09-207	-	3,877.00	3,877.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	435,714.00	439,591.00	439,591.00