

2008 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2008 BUDGET)

MUNICIPALITY: BOROUGH OF OCEANPORT

COUNTY: MONMOUTH

Michael J. Mahon	12/31/2011
Mayor's Name	Term Expires

Municipal Officials	
Kimberley A. Jungfer	4/1/2005
Municipal Clerk	Date of Orig. Appt.
	C-1178
	Cert No.
Cynthia Cortale	T-1230
Tax Collector	Cert No.
Gregory Mayers	N-0584
Chief Financial Officer	Cert No.
Robert S. Oliwa	414
Registered Municipal Accountant	Lic No.
John O. Bennett III	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
Ellynn Kahle	12/31/2008
Richard Gallo	12/31/2008
John W. Ibex	12/31/2009
William Johnson	12/31/2009
Joseph Irace	12/31/2010
Gerald Briscione	12/31/2010

Official Mailing Address of Municipality

Borough of Oceanport
 222 Monmouth Boulevard, P.O. Box 370
 Oceanport, New Jersey 07757
 Fax Number: 732-222-0904

Please attach this to your 2008 Budget and Mail to:
 Director, Division of Local Government Services
 Department of Community Affairs
 P.O. Box 803
 Trenton, New Jersey 08625

Division Use Only	
Municode:	_____
Public Hearing Date:	_____

**2008
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Oceanport, County of Monmouth, for the Year 2008.

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 20th day of March, 2008 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).

Kimberley A. Jungfer
Municipal Clerk
222 Monmouth Boulevard, P.O. Box 370
Oceanport, New Jersey 07757
732-222-8221

Signed: _____

Certified by me, this 20th day of March, 2008

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 20th day of March, 2008

Robert S. Oliwa
Registered Municipal Accountant
Oliwa & Company, CPA
3 Broad Street
Freehold, NJ 07728-1742

732-780-5106
Phone Number

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

Certified by me, this 20th day of March, 2008

Gregory Mayers
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.

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

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

Dated: _____ 2008

By: _____

Dated: _____ 2008

By: _____

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

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

Borough of Oceanport, County of Monmouth

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2008
	XXXXXXXXXXXXXXXXXX
1. APPROPRIATION WITHIN "CAPS"-	XXXXXXXXXXXXXXXXXX
(A) MUNICIPAL PURPOSES {(ITEM H-1, SHEET 19) (N.J.S. 40A:4-45.2)}	5,132,186.00
2. APPROPRIATIONS EXCLUDED FROM "CAPS"	XXXXXXXXXXXXXXXXXX
(A) MUNICIPAL PURPOSES {(ITEM H-2, SHEET 28) (N.J.S. 40A:4-45.3 AS AMENDED)}	1,076,176.00
(B) LOCAL DISTRICT SCHOOL PURPOSES IN MUNICIPAL BUDGET (ITEM K, SHEET 29)	0.00
TOTAL GENERAL APPROPRIATIONS EXCLUDED FROM "CAPS" (ITEM O, SHEET 29)	1,076,176.00
3. RESERVE FOR UNCOLLECTED TAXES (ITEM M, SHEET 29) - BASED ON ESTIMATED 98.08 PERCENT OF TAX COLLECTIONS	360,000.00
4. TOTAL GENERAL APPROPRIATIONS (ITEM 9, SHEET 29)	6,568,362.00
5. LESS: ANTICIPATED REVENUES OTHER THAN CURRENT PROPERTY TAX (ITEM 5, SHEET 11)	
(i.e.. SURPLUS, MISCELLANEOUS REVENUES AND RECEIPTS FROM DELINQUENT TAXES)	1,961,079.00
6. DIFFERENCE: AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET (AS FOLLOWS)	XXXXXXXXXXXXXXXXXX
(A) LOCAL TAX FOR MUNICIPAL PURPOSES INCLUDING RESERVE FOR UNCOLLECTED TAXES (ITEM 6(a), SHEET 11)	4,607,283.00
(B) ADDITION TO LOCAL DISTRICT SCHOOL TAX (ITEM 6(b), SHEET 11)	0.00

EXPLANATORY STATEMENT - (CONTINUED)
SUMMARY OF 2007 APPROPRIATIONS EXPENDED AND CANCELLED

	GENERAL	WATER		
	BUDGET	UTILITY	UTILITY	UTILITY
BUDGET APPROPRIATIONS - ADOPTED BUDGET	6,223,852.93			
BUDGET APPROPRIATIONS ADDED BY N.J.S. 40A:4-87	74,683.01			
EMERGENCY APPROPRIATIONS				
TOTAL APPROPRIATIONS	6,298,535.94			
<u>EXPENDITURES:</u>				
PAID OR CHARGED (INCLUDING RESERVE FOR UNCOLLECTED TAXES)	6,186,674.89			
RESERVED	111,828.79			
UNEXPENDED BALANCES CANCELLED	32.26			
TOTAL EXPENDITURES AND UNEXPENDED BALANCES CANCELLED	6,298,535.94			
OVEREXPENDITURES*	0.00			

*SEE BUDGET APPROPRIATION ITEMS SO MARKED TO THE RIGHT OF COLUMN "EXPENDED 2007 RESERVED."

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

2008 CAP Calculation:

Total General Appropriations for 2007		\$6,223,853.00
Less Exceptions:		
Total Other Operations	\$298,380.00	
Total Uniform Construction Code	-	
Total Interlocal Services Agreements	-	
Total Additional Appropriations	-	
Total Public and Private Programs	40,500.00	
Total Capital Improvements	217,500.00	
Total Debt Service	405,255.00	
Total Deferred Charges	46,500.00	
Judgments	-	
Cash Deficit of Preceding Year	-	
Total Appropriations for School Purposes	-	
Transferred to Board of Education	-	
Reserve for Uncollected Taxes	<u>360,444.00</u>	
Total Exceptions		<u>1,368,579.00</u>
Amount on Which CAP is Applied		4,855,274.00
Add:		
2.5% CAP		121,381.85
COLA Rate Ordinance		48,552.74
2007 CAP Bank		46,170.53
2006 CAP Bank		34,761.33
Assessors Certification of New Construction (40A:4-45.2a)		26,890.03
Allowable Operating Appropriations Within CAP		<u>5,133,030.48</u>
Total 2008 Operating Appropriations Within CAP		<u>5,132,186.00</u>
Amount under CAP		<u><u>844.48</u></u>

Appropriations appearing in 2008 budget document between official line items:

	<u>Inside CAP</u>	<u>Outside CAP</u>	<u>Total</u>
Public Employees' Retirement System	3,738.00	58,260.00	61,998.00

How the 2008 CAP was calculated:

Chapter 89, Public Laws of 1990 places limits on certain municipal expenditures by placing a CAP on those expenditures. Starting with the total general appropriations in the 2007 budget, certain official line items are subtracted as detailed in the above calculation. The result is multiplied by 2.5% to arrive at the allowable appropriation increase over the 2007 budget. Chapter 70, Public Laws of 2004 also provides that where the cost of living adjustment (COLA) rate is less than 3.5% the municipality may by ordinance increase the CAP to 3.5%,

2008 Property Tax Levy CAP:

NJSA 40A: 4-45.44 through 45.47 establishes a formula that limits the increase in each local unit's amount to be raised by taxation for each annual budget. The tax levy cap is in addition to the existing appropriation cap for municipalities. The core of the formula is a four percent increase to the previous year's amount to be raised by taxation. The formula to calculate the Borough's tax levy cap for 2008 is as follows:

2008 Summary Tax Levy CAP Calculation:

Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$4,167,989.00
Less:	
Prior Year Capital Improvement Fund	<u>(217,500.00)</u>
Net Prior Year Tax Levy for Municipal Purpose	
Tax Cap Calculation	3,950,489.00
Add:	
4% increase	<u>158,019.56</u>
Adjusted Tax levy Prior to Exclusions	<u>4,108,508.56</u>
Exclusions:	
Change in Debt Service and County Leases	60,083.00
Offsets to State formula aid loss	175,376.00
Allowable Pension Increases	132,308.00
Capital Improvement Fund	75,000.00
Deferred Charges to Future Taxation Unfunded	<u>37,500.00</u>
Add total Exclusions	480,267.00
Less, Cancelled or Unexpended Exclusions	<u>(32.00)</u>
Adjusted Tax Levy	4,588,743.56
Additions:	
New Ratables Adjustment to Levy	<u>26,890.03</u>
Maximum Allowable Amount to be Raised by Taxation for Municipal Purposes	4,615,633.59
Amount to be Raised by Taxation for Municipal Purposes	<u>4,607,283.00</u>
Amount under Allowable Amount to be Raised	<u><u>\$8,350.59</u></u>

CAP Waiver Analysis: N/A

EXPLANATORY STATEMENT - (CONTINUED)

Analysis of Compensated Absence Liability

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absences	Value of Compensated Absences	Approved Labor Agreement	Legal basis for benefit (check applicable items)	
				Local Ordinance	Individual Employment Agreements
Non-Union Employees	99	19,781.00		X	
Policemen's Benevolent Association	300	83,400.00		X	
Totals	399	103,181.00			
Total Funds Reserved as of end of 2007:		0.00			
Total Funds Appropriated in 2008:		0.00			

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	ANTICIPATED		REALIZED IN CASH IN 2007
		2008	2007	
1. SURPLUS ANTICIPATED	08-101	617,000.00	636,000.00	636,000.00
2. SURPLUS ANTIC. WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES	08-102			
TOTAL SURPLUS ANTICIPATED	08-100	617,000.00	636,000.00	636,000.00
3. MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
LICENSES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
ALCOHOLIC BEVERAGES	08-103	500.00	1,300.00	500.00
OTHER	08-104	3,300.00	3,300.00	4,214.00
FEES AND PERMITS	08-105	24,000.00	24,000.00	38,428.41
FINES AND COSTS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
MUNICIPAL COURT	08-110	100,000.00	0.00	(109,181.87)
OTHER	08-109			
INTEREST AND COSTS ON TAXES	08-112	30,000.00	32,000.00	30,350.97
INTEREST AND COSTS ON ASSESSMENTS	08-115			
PARKING METERS	08-111			
INTEREST ON INVESTMENTS AND DEPOSITS	08-113	193,000.00	150,000.00	201,078.94
ANTICIPATED UTILITY OPERATING SURPLUS	08-114			

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	ANTICIPATED		REALIZED IN CASH IN 2007
		2008	2007	
3. MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES (CONTINUED):				
TOTAL SECTION A: LOCAL REVENUES	08-001	350,800.00	210,600.00	274,572.32

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	ANTICIPATED		REALIZED IN CASH IN 2007
		2008	2007	
3. MISCELLANEOUS REVENUES - SECTION E: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED				
WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - ADDITIONAL				
REVENUES OFFSET WITH APPROPRIATIONS (N.J.S. 40A: 4-45.3H):	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL SECTION E: SPECIAL ITEM OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - ADDITIONAL REVENUES	08-003	0.00	0.00	0.00

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	ANTICIPATED		REALIZED IN
		2008	2007	CASH IN 2007
3. MISCELLANEOUS REVENUES - SECTION F: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES OFFSET WITH APPROPRIATIONS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
PUBLIC HEALTH PRIORITY FUNDING	10-785			
N.J. TRANSPORTATION TRUST FUND AUTHORITY ACT	10-865			
RECYCLING TONNAGE GRANT	10-701			
DRUNK DRIVING ENFORCEMENT FUND	10-745			
CLEAN COMMUNITIES PROGRAM	10-770		7,472.01	7,472.01
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			
HANDICAPPED RECREATION OPPORTUNITIES GRANT	10-706			
SMALL CITIES GRANT	10-707			
BODY ARMOR FUND	10-712	1,588.00		

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	ANTICIPATED		REALIZED IN
		2008	2007	CASH IN 2007
SUMMARY OF REVENUES	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
1. SURPLUS ANTICIPATED (SHEET 4, #1)	08-101	617,000.00	636,000.00	636,000.00
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:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL SECTION A: LOCAL REVENUES	08-001	350,800.00	210,600.00	274,572.32
TOTAL SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS	09-001	655,988.00	831,364.00	831,364.00
TOTAL SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS	08-002	95,000.00	68,000.00	105,173.63
TOTAL SECTION D: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF THE DIRECTOR OF LOCAL GOVERNMENT SERVICES - INTERLOCAL SERVICE AGREEMENTS	11-001	0.00	0.00	0.00
TOTAL SECTION E: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF THE 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 THE DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES	10-001	12,391.00	115,183.01	115,314.98
TOTAL SECTION G: SPECIAL ITEMS GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF THE DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	08-004	78,900.00	141,400.00	157,008.78
TOTAL MISCELLANEOUS REVENUES	13-099	1,193,079.00	1,366,547.01	1,483,433.71
4. RECEIPTS FROM DELINQUENT TAXES	15-499	151,000.00	128,000.00	128,572.22
5. SUBTOTAL GENERAL REVENUES (ITEMS 1,2,3 AND 4)	13-199	1,961,079.00	2,130,547.01	2,248,005.93
AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET:				
A) LOCAL TAX FOR MUNICIPAL PURPOSES INCLUDING RESERVE FOR UNCOLLECTED TAXES	07-190	4,607,283.00	4,167,988.93	4,408,216.81
B) ADDITION TO LOCAL DISTRICT SCHOOL TAX	17-191			XXXXXXXX
TOTAL AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET	07-199	4,607,283.00	4,167,988.93	4,408,216.81
7. TOTAL GENERAL REVENUES	13-299	6,568,362.00	6,298,535.94	6,656,222.74

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS		APPROPRIATED				EXPENDED 2007	
(A) OPERATIONS - WITHIN "CAPS"	FCOA	FOR 2008	FOR 2007	FOR 2007 BY EMERGENCY APPROPRIATION	TOTAL FOR 2007 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
GENERAL GOVERNMENT FUNCTIONS							
ADMINISTRATIVE & EXECUTIVE	20-100						
Salaries and Wages	20-110-1	154,860.00	149,455.00		123,055.00	121,190.40	1,864.60
Other Expenses	20-110-2	40,690.00	57,090.00		59,090.00	56,725.96	2,364.04
FINANCIAL ADMINISTRATION	20-130						
Salaries and Wages	20-120-1	56,745.00	53,210.00		51,710.00	51,370.90	339.10
Other Expenses	20-120-2	45,175.00	45,974.00		49,924.00	47,924.49	1,999.51
COLLECTION OF TAXES	20-145						
Salaries and Wages	20-145-1	90,340.00	86,000.00		85,000.00	84,958.63	41.37
Other Expenses	20-145-2	4,465.00	4,465.00		4,465.00	3,734.79	730.21
LIQUIDATION OF TAX TITLE LIENS	20-145						
Other Expenses	20-145-2	100.00	100.00		100.00	0.00	100.00
TAX SALE	20-145						
Other Expenses	20-145-2	300.00	300.00		300.00	249.36	50.64

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS - WITHIN "CAPS"-(CONTINUED)	FCOA	APPROPRIATED				EXPENDED 2007	
		FOR 2008	FOR 2007	FOR 2007 BY EMERGENCY APPROPRIATION	TOTAL FOR 2007 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
LAND USE ADMINISTRATION							
PLANNING BOARD AND BOARD OF ADJUSTMENT	21-180						
Salaries and Wages	21-180-1	5,000.00	5,000.00		5,000.00	5,000.00	0.00
Other Expenses	21-180-2	5,800.00	5,125.00		8,825.00	7,342.82	1,482.18
PLANNING FEES - LAND DEVELOPMENT	21-180						
Other Expenses	21-180-2	25,000.00	10,000.00		14,000.00	13,949.65	50.35
ENVIRONMENTAL COMMISSION NJSA 49:15A-1	21-186						
Other Expenses	21-186-2	600.00	600.00		600.00	600.00	0.00
PUBLIC SAFETY FUNCTIONS							
MUNICIPAL COURT	25-490						
Salaries and Wages	25-490-1	63,600.00	56,825.00		58,825.00	57,725.44	1,099.56
Other Expenses	25-490-2	4,100.00	4,000.00		4,000.00	3,700.72	299.28

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	APPROPRIATED				EXPENDED 2007	
(A) OPERATIONS - WITHIN "CAPS"-(CONTINUED)		FOR 2008	FOR 2007	FOR 2007 BY EMERGENCY APPROPRIATION	TOTAL FOR 2007 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
PUBLIC DEFENDER	25-495						
Salaries and Wages	25-495-1	2,400.00	2,400.00		2,400.00	600.00	1,800.00
POLICE DEPARTMENT	25-240						
Salaries and Wages	25-240-1	1,873,001.00	1,770,829.00		1,764,829.00	1,750,070.71	14,758.29
Other Expenses	25-240-2	98,218.00	97,048.00		97,048.00	95,282.63	1,765.37
Other Expenses - Police Car	25-240-2	40,592.00	33,692.00		33,692.00	30,968.56	2,723.44
EMERGENCY MANAGEMENT SERVICES	25-252						
Salaries and Wages	25-252-1	3,000.00	3,000.00		3,000.00	3,000.00	0.00
Other Expenses	25-252-2	8,400.00	8,400.00		8,400.00	8,342.33	57.67
First Aid Organization - Contribution	25-260-2	40,000.00	40,000.00		40,000.00	38,348.30	1,651.70
FIRE	25-265						
Other Expenses							
Miscellaneous	25-265-2	60,300.00	60,000.00		63,000.00	59,906.68	3,093.32
Life Hazard Fees	25-265-2	0.00	3,000.00		3,000.00	3,000.00	0.00
Fire Hydrant Service	25-265-2	55,000.00	52,000.00		55,000.00	54801.01	198.99

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	APPROPRIATED				EXPENDED 2007	
(A) OPERATIONS - WITHIN "CAPS"-(CONTINUED)		FOR 2008	FOR 2007	FOR 2007 BY EMERGENCY APPROPRIATION	TOTAL FOR 2007 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
MUNICIPAL PROSECUTOR							
Salaries and Wages	26-305-1	8,000.00	7,500.00		9,000.00	7,980.00	1,020.00
PUBLIC WORKS FUNCTION							
ROAD REPAIRS AND MAINTENANCE	26-290						
Salaries and Wages	26-290-1	290,210.00	267,865.00		265,865.00	262,247.85	3,617.15
Other Expenses	26-290-2	76,700.00	73,300.00		73,300.00	66,680.80	6,619.20
GARBAGE AND TRASH REMOVAL	26-305						
Other Expenses	26-305-2	185,000.00	175,000.00		175,000.00	173,966.68	1,033.32
PUBLIC BUILDINGS AND GROUNDS	26-310						
Other Expenses	26-310-2	52,200.00	43,000.00		46,000.00	43,060.61	2,939.39
SHADE TREE COMMISSION	26-313						
Other Expenses	26-313-2	9,100.00	11,625.00		6,625.00	4,675.00	1,950.00

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	APPROPRIATED				EXPENDED 2007	
(A) OPERATIONS - WITHIN "CAPS"-(CONTINUED)		FOR 2008	FOR 2007	FOR 2007 BY EMERGENCY APPROPRIATION	TOTAL FOR 2007 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
PARK AND RECREATION FUNCTIONS							
RECREATION AND EDUCATION	28-370						
Salaries and Wages	28-370-1	13,230.00	12,721.00		12,721.00	12,721.00	0.00
Other Expenses	28-370-2	15,210.00	14,960.00		14,960.00	14,028.97	931.03
SENIOR CITIZEN COMMITTEE							
Other Expenses	28-370-2	2,000.00	2,000.00		2,000.00	2,000.00	0.00
INSURANCE FUNCTIONS							
INSURANCE							
General Liability	23-210-2	83,964.00	55,615.00		57,615.00	56,864.49	750.51
Worker Compensation	23-215-2	110,900.00	139,000.00		137,000.00	133,706.83	3,293.17
Employee Group Health	23-220-2	570,000.00	536,000.00		518,400.00	515,883.15	2,516.85
Dental	23-225-2	43,500.00	43,500.00		40,100.00	39,086.93	1,013.07

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	APPROPRIATED				EXPENDED 2007	
(A) OPERATIONS - WITHIN "CAPS"-(CONTINUED)		FOR 2008	FOR 2007	FOR 2007 BY EMERGENCY APPROPRIATION	TOTAL FOR 2007 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
EDUCATION							
EXPENSES IN PARTICIPATION IN FREE COUNTY LIBRARY	29-390						
Salaries and Wages	29-390-1	1,500.00	1,500.00		1,500.00	1,039.50	460.50
Other Expenses	29-390-2	5,800.00	5,563.00		6,063.00	5,743.59	319.41
TRANSPORTATION OF HIGH SCHOOL STUDENTS	29-405						
Other Expenses	296-405-2	11,800.00	12,101.00		12,101.00	11,881.24	219.76
OTHER COMMON OPERATING FUNCTIONS							
Salary Adjustment Account	30-410-1	0.00	16,600.00		0.00	0.00	0.00
Celebration of Public Events	30-420						
Other Expenses	30-420-2	5,000.00	100.00		100.00	58.96	41.04