

**2013 MUNICIPAL DATA SHEET**  
 (MUST ACCOMPANY 2013 BUDGET)

MUNICIPALITY: Borough of Essex Fells

COUNTY: Essex

Edward P. Abbot	12/31/2013
Mayor's Name	Term Expires

Municipal Officials	
Francine T. Paserchia	6/4/2001
Municipal Clerk	Date of Orig. Appt.
	C-1149
	Cert. No.
Marita Shatzel	T1111
Tax Collector	Cert. No.
Christopher A. Battaglia	N-894
Chief Financial Officer	Cert. No.
Joseph J. Faccone	100
Registered Municipal Accountant	Lic. No.
Martin Murphy	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
John King	12/31/2014
Jane McWilliams	12/31/2013
William Sullivan	12/31/2015
George Peck	12/31/2014
Glen W. Koechling	12/31/2015
Patricia H. Wahl	12/31/2013

Official Mailing Address of Municipality

255 Roseland Avenue  
Essex Fells, New Jersey 07021

Fax #: (973) 228-4439

Please attach this to your 2013 Budget and Mail to:  
 Director, Division of Local Government Services  
 Department of Community Affairs  
 PO Box 803  
 Trenton, NJ 08625

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

**2013  
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Essex Fells, County of Essex for the Fiscal Year 2012

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 16th day of July, 2013 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 16th day of July, 2013

Francine T. Paserchia, Clerk  
255 Roseland Avenue, P.O. Box 38  
Address  
Essex Fells, New Jersey 07021  
Address  
(973) 226-3400  
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 16th day of July, 2013

Joseph J. Faccione, Registered Municipal Accountant #100  
550 Broad Street, Newark, New Jersey 07102  
Address

SAMUEL KLEIN AND COMPANY, CPA's  
Firm  
(973) 624-6100  
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 16th day of July, 2013

Christopher A. Battaglia  
Chief Financial Officer

DO NOT USE THESE SPACES

**(Do Not advertise this Certification form)**

<p><b>CERTIFICATION OF <u>ADOPTED</u> BUDGET</b></p> <p>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.</p> <p align="center">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2013                      By: _____</p>
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<p><b>CERTIFICATION OF <u>APPROVED</u> BUDGET</b></p> <p>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.</p> <p align="center">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2013                      By: _____</p>
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**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 Essex Fells \_\_\_\_\_, County of \_\_\_\_\_ Essex \_\_\_\_\_

**MUNICIPAL BUDGET NOTICE**

**Section 1.**

Municipal Budget of the Borough of Essex Fells, County of Essex for the Fiscal Year 2013.

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the Year 2013;

Be It Further Resolved, that said Budget be published in the Progress in the issue of August 8, 2013;

The Governing Body of the Borough of Essex Fells does hereby approve the following as the Budget for the year 2013:

**RECORDED VOTE**

(Insert last name)

Ayes	King Koechling McWilliams Sullivan Wahl	Nays	Abstained	Absent	Peck
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Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the Borough of Essex Fells, County of Essex, on July 16, 2013.

A Hearing on the Budget and Tax Resolution will be held at Borough Hall on August 20, 2013 at 7:00 o'clock P.M. at which time and place discussions to said Budget and Tax Resolution for the year 2013 may be presented by taxpayers or other interested persons.

**EXPLANATORY STATEMENT**

**SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET**

	YEAR 2013
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)}	3,314,921.16
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	1,469,586.93
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations Excluded from "CAPS" (Item O, Sheet 29)	1,469,586.93
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <span style="color: red;">97.70%</span> Percent of Tax Collections	335,383.00
4. Total General Appropriations (Item 9, Sheet 29)	5,119,891.09
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	1,746,839.93
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)	3,373,051.16
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax (Item 6(c), Sheet 11)	



EXPLANATORY STATEMENT - (Continued)  
BUDGET MESSAGE

Chapter 68, Public Laws of 1976, as amended, places limits on certain municipal expenditures. The limit for 2013 is 2.0%. The Governing Body has decided to limit the pertinent appropriations to a 3.5% increase for 2013. This limit, generally referred to as a "CAP", is calculated by methods established by law. The following schedule, subject to review and approval by the Division of Local Government Services in the Department of Community Affairs, shows the computation of the maximum amount of increase allowable in the Budget for 2013 over that of the 2012 Adopted Budget for the Appropriations subject to the "CAP Law":

TOTAL GENERAL APPROPRIATIONS FOR 2012		\$4,804,333.00
Less: Adjustment - Interlocal Agreement - Municipal Court		<u>79,810.00</u>
		4,724,523.00
Less Exceptions:		
Total Other Operations	\$438,972.00	
Total Interlocal Services Agreement	111,868.00	
Total Deferred Charges	135,000.00	
Total Public and Private Programs	36,143.00	
Total Capital Improvements	120,000.00	
Total Debt Service	484,880.00	
Reserve for Uncollected Taxes	<u>270,200.00</u>	
		<u>1,597,063.00</u>
Amount on Which 3.5% CAP is Applied		3,127,460.00
3.5% CAP		<u>109,461.10</u>
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)		3,236,921.10
2011 Cap Bank		46,247.99
2012 Cap Bank		115,105.75
New Construction (\$4,515,500.00 @\$ .428 )		<u>19,326.34</u>
Total Allowable Appropriations for 2013		<u><u>\$3,417,601.18</u></u>

BOROUGH OF ESSEX FELLS  
EXPLANATORY STATEMENT - (Continued)

After deliberations on the details of departmental requests, the Governing Body has set operating appropriations at minimum levels necessary to continue to provide needed services. In this connection, it is pointed out that a substantial portion of operating expenses is determined by contractual obligations for salaries, pension contributions, utilities and other expense elements, over which the Governing Body has little or no control.

The following schedule compares the components of the 2013 tax levy with those of 2012:

	Local Tax Levies			Local Tax Rates	
	2013 <u>Estimated</u>	2012 <u>Actual</u>	Increase <u>(Decrease)</u>	2013 <u>Estimated</u>	2012 <u>Actual</u>
For Municipal Purposes	\$ 3,037,668.16	\$ 2,979,897.18	\$ 57,770.98	\$ 0.399	\$ 0.391
For Reserve for Uncollected Taxes	<u>335,383.00</u>	<u>284,300.00</u>	<u>51,083.00</u>	<u>0.044</u>	<u>0.037</u>
	3,373,051.16	3,264,197.18	108,853.98	0.443	0.428
For Local School District Purposes	4,266,551.00	4,203,061.50	63,489.50	0.560	0.551
For Regional School District Purposes	3,271,561.00	2,994,868.42	276,692.58	0.430	0.393
For County Tax Purposes	<u>3,645,686.58</u>	<u>3,521,078.21</u>	<u>124,608.37</u>	<u>0.479</u>	<u>0.461</u>
Total Tax	<u>\$ 14,556,849.74</u>	<u>\$ 13,983,205.31</u>	<u>\$ 573,644.43</u>	<u>\$ 1.912</u>	<u>\$ 1.833</u>
Assessed Valuations	<u>\$ 761,490,700.00</u>	<u>\$ 763,237,133.00</u>	<u>\$ (1,746,433.00)</u>		

The 2013 Estimated Tax Rate for Municipal Purposes including the provision for the "Reserve for Uncollected Taxes", as shown above, indicates a tax rate of \$0.443, an increase of 0.015 points per \$100.00 assessed valuation from the 2012 rate of \$0.428 for a total local tax levy increase of \$108,853.98.

Revenue Anticipations are set at levels believed fully realizable and all foreseeable expenditures have been provided for in the 2013 Budget Appropriations. Should unforeseen contingencies arise, however, additional appropriations may have to be considered as emergency authorizations.

BOROUGH OF ESSEX FELLS  
EXPLANATORY STATEMENT - (Continued)  
SUMMARY LEVY CAP CALCULATION

Levy Cap Calculation:		
Prior Year Amount to be Raised by Taxation for Municipal Purposes		<u>\$ 3,264,197</u>
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation		3,264,197
Plus: 2% Cap Increase		<u>65,284</u>
Adjusted Tax Levy Prior to Exclusions		3,329,481
Exclusions:		
Allowable Pension Obligations Increase	\$ 43,933	
Allowable Debt Service, Capital Leases and Debt Service Share of Cost Increases	<u>7,345</u>	
Add Total Exclusions		<u>51,278</u>
Adjusted Tax Levy After Exclusions		3,380,759
Additions:		
New Ratables - Increase in Valuations (New Construction and Additions)	4,515,500	
Prior Year's Local Municipal Purpose Tax Rate (Per \$100)	<u>0.428</u>	
New Ratable Adjustment to Levy		<u>19,326</u>
Maximum Allowable Amount to be Raised by Taxation		<u><u>\$ 3,400,086</u></u>
Amount to be Raised by Taxation for Municipal Purposes		<u><u>\$ 3,373,051</u></u>
Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)		<u><u>\$ 27,035</u></u>

BOROUGH OF ESSEX FELLS

EXPLANATORY STATEMENT - (Continued)

	<u>2013</u>
<u>Health Benefits Appropriation</u>	
2013 Gross Cost	\$ 420,267.00
Less: Contribution by Employees	<u>7,204.00</u>
Net Budget Appropriation	<u>\$ 413,063.00</u>
 Net Budget Appropriations:	
Within "CAPS"	<u>\$ 413,063.00</u>

44,404,241.00

**Explanatory Statement - (Continued)  
Budget Message**

**Analysis of Compensated Absence Liability**

**Legal basis for benefit  
(check applicable items)**

	<b>Gross Hours of Accumulated Absence</b>	<b>Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreements</b>
Police		86,175.00	X		
Administrative		54,395.00		X	
<b>Total</b>		\$ 140,570.00			
<b>Total Funds Reserved as of end of 2012:</b>		\$ -			
<b>Total Funds Appropriated in 2013:</b>		\$ 50,000.00			

**EXPLANATORY STATEMENT  
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES**

					<p align="center"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center"><b>Amount</b></p>	<p align="center"><b>Comment/Explanation</b></p>
						NONE	

**CURRENT FUND - ANTICIPATED REVENUES**

Borough of Essex Fells

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
1. Surplus Anticipated	08-101	115,000.00	300,000.00	300,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	115,000.00	300,000.00	300,000.00
3. Miscellaneous Revenues - Section A: Local Revenues				
Licenses:				
Alcoholic Beverages	08-103	575.00	595.00	595.20
Other	08-104			
Fees and Permits	08-105	39,000.00	16,766.00	39,496.50
Fines and Costs:				
Municipal Court	08-110	36,500.00	34,671.00	36,636.99
Other	08-109			
Interest and Costs on Taxes	08-112	29,000.00	39,351.00	29,380.70
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	50.00	665.00	54.20
Anticipated Utility Operating Surplus	08-114			
Police Alarm Fees	08-117	5,000.00	4,600.00	5,150.00
Rent of Borough Hall	08-118	26,000.00	26,143.00	26,143.00
Water Utility - Police Monitoring	08-119	165,500.00	165,552.00	165,552.00





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

Borough of Essex Fells

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>				
Uniform Construction Code Fees	<b>08-160</b>	66,500.00	67,000.00	66,642.00
<b>Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:</b>				
Additional Dedicated Uniform Construction Code Fees Offset With Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)				
Uniform Construction Code Fees	<b>08-160</b>			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset With Appropriations</b>	<b>08-002</b>	66,500.00	67,000.00	66,642.00

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Interlocal Municipal Service Agreements Offset With Appropriations:</b>				
<b>Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations</b>	<b>11-001</b>			











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

Borough of Essex Fells

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
<b>Summary of Revenues</b>				
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	115,000.00	300,000.00	300,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	<b>08-102</b>			
<b>3. Miscellaneous Revenues:</b>				
Total Section A: Local Revenues	<b>08-001</b>	797,900.00	733,665.00	799,725.48
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	200,774.00	200,774.00	200,774.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>	66,500.00	67,000.00	66,642.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements	<b>11-001</b>			
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	<b>08-003</b>			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	<b>10-001</b>	248,665.93	240,738.85	240,738.85
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	<b>08-004</b>	156,000.00	105,214.62	31,468.46
<b>Total Miscellaneous Revenues</b>	<b>13-199</b>	1,469,839.93	1,347,392.47	1,339,348.79
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	162,000.00	102,339.20	147,535.92
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	<b>13-199</b>	1,746,839.93	1,749,731.67	1,786,884.71
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	<b>07-190</b>	3,373,051.16	3,264,197.18	
b) Addition to Local District School Tax	<b>07-191</b>			
c) Minimum Library Tax				
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	3,373,051.16	3,264,197.18	3,367,309.74
<b>7. Total General Revenues</b>	<b>13-299</b>	5,119,891.09	5,013,928.85	5,154,194.45

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<u>GENERAL GOVERNMENT</u>							
Administrative and Executive:	<b>20-100</b>						
Salaries and Wages	<b>20-100-1</b>	39,100.00	35,073.00		37,573.00	37,572.76	0.24
Other Expenses	<b>20-100-2</b>	31,900.00	29,700.00		28,400.00	28,397.73	2.27
Elections:	<b>20-120</b>						
Other Expenses	<b>20-120-2</b>	2,950.00	1,850.00		1,850.00	1,740.29	109.71
Financial Administration:	<b>20-130</b>						
Salaries and Wages	<b>20-130-1</b>	33,000.00	23,688.00		33,268.00	33,267.08	0.92
Other Expenses	<b>20-130-2</b>	30,138.00	16,638.00		9,637.63	8,855.65	781.98
Annual Audit	<b>20-135-2</b>	15,912.00	15,912.00		15,912.00		15,912.00
Assessment of Taxes:	<b>20-150</b>						
Salaries and Wages	<b>20-150-1</b>	15,000.00	15,000.00		15,705.20	15,000.18	705.02
Other Expenses	<b>20-150-2</b>	1,000.00	400.00		1,110.00	1,104.48	5.52
Collection of Taxes:	<b>20-145</b>						
Salaries and Wages	<b>20-145-1</b>	10,500.00	10,500.00		10,500.00	9,439.88	1,060.12
Other Expenses	<b>20-145-2</b>	2,000.00	2,000.00		2,080.00	2,078.99	1.01
Legal Services and Cost:	<b>20-155</b>						
Other Expenses	<b>20-155-2</b>	41,000.00	41,000.00		41,000.00	26,201.89	14,798.11

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - within "CAPS" - (continued)</b>							
<u>GENERAL GOVERNMENT</u>							
Municipal Court:	<b>43-490</b>						
Salaries and Wages	<b>43-490-1</b>		49,500.00		50,765.00	50,764.30	0.70
Other Expenses	<b>43-490-2</b>		31,164.00		29,899.00	29,047.93	851.07
Engineering Services and Cost:	<b>20-165</b>						
Other Expenses	<b>20-165-2</b>	5,900.00	5,250.00		5,250.00	4,568.00	682.00
Public Building and Grounds:	<b>26-310</b>						
Salaries and Wages	<b>26-310-1</b>	28,436.00	26,436.00		26,436.00	22,000.85	4,435.15
Other Expenses	<b>26-310-2</b>	33,738.00	33,738.00		33,738.00	32,886.81	851.19
Municipal Land Use Law (N.J.S. 40:55D-1):	<b>21-xxx</b>						
Planning Board:	<b>21-180</b>						
Other Expenses	<b>21-180-2</b>	10,300.00	10,300.00		3,390.00	1,606.22	1,783.78
Zoning Board of Adjustments:	<b>21-185</b>						
Other Expenses	<b>21-185-2</b>	9,700.00	9,700.00		9,700.00	9,096.11	603.89
Hurricane Expenditures	<b>23-xxx</b>			100,000.00	100,000.00	100,000.00	
Insurance:	<b>23-225-2</b>						
General Liability		45,000.00	41,769.00		41,769.00	41,769.00	
Workers Compensation		53,785.00	53,785.00		53,785.00	53,785.00	
Employee Group Health		413,063.00	393,063.00		393,063.00	377,846.61	15,216.39
Surety Bonds		700.00	700.00		700.00		700.00
Other Insurance		1,050.00	1,050.00		1,050.00		1,050.00
		824,172.00	848,216.00	100,000.00	946,580.83	887,029.76	59,551.07

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC SAFETY</b>							
Fire:	<b>25-265</b>						
Salaries and Wages	<b>25-265-1</b>	400.00	400.00		400.00		400.00
Other Expenses	<b>25-265-2</b>	32,500.00	32,500.00		32,500.00	22,883.06	9,616.94
Police:	<b>25-240</b>						
Salaries and Wages	<b>25-240-1</b>	1,427,000.00	1,427,221.00		1,427,221.00	1,389,832.36	37,388.64
Other Expenses	<b>25-240-2</b>	95,000.00	87,864.00		89,214.00	89,178.90	35.10
Emergency Management Services:	<b>25-252</b>						
Other Expenses	<b>25-252-2</b>	100.00	100.00		100.00		100.00
First Aid Contribution:							
Other Expenses	<b>25-260</b>	8,000.00	8,000.00		8,000.00	5,462.34	2,537.66
		1,563,000.00	1,556,085.00		1,557,435.00	1,507,356.66	50,078.34

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<u>STREETS AND ROADS</u>							
Road Repairs and Maintenance:	<b>26-290</b>						
Salaries and Wages	<b>26-290-1</b>	82,803.00	82,803.00		82,803.00	75,616.58	7,186.42
Other Expenses	<b>26-290-2</b>	39,450.00	39,450.00		39,450.00	35,567.07	3,882.93
Snow Removal:	<b>26-290</b>						
Salaries and Wages	<b>26-290-1</b>	15,000.00	15,000.00		15,000.00	3,912.03	11,087.97
Other Expenses	<b>26-290-2</b>	14,500.00	14,500.00		14,500.00	4,069.45	10,430.55
		151,753.00	151,753.00		151,753.00	119,165.13	32,587.87
<u>SANITATION</u>							
Sewer System:							
Salary and Wages		15,225.00	15,225.00		15,225.08	15,225.08	
Other Expenses		18,600.00	18,600.00		18,600.00	18,300.94	299.06
		33,825.00	33,825.00		33,825.08	33,526.02	299.06

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<u>HEALTH AND WELFARE</u>							
Board of Health:	<b>27-330</b>						
Salaries and Wages	<b>27-330-1</b>	2,000.00	1,490.00		1,490.06	1,490.06	
Other Expenses	<b>27-330-2</b>	15,754.00	15,754.00		13,546.00	10,439.72	3,106.28
Administration of Public Assistance:	<b>27-345</b>						
Other Expenses	<b>27-345-2</b>	1,100.00	1,100.00		1,100.00	80.82	1,019.18
		18,854.00	18,344.00		16,136.06	12,010.60	4,125.46
<u>RECREATION AND EDUCATION</u>							
Parks and Playgrounds:	<b>28-375</b>						
Other Expenses	<b>28-375-2</b>	19,000.00	24,000.00		24,000.00	19,624.06	4,375.94
Recreation:	<b>28-370</b>						
Salaries and Wages	<b>28-370-1</b>	30,000.00	10,687.00		10,687.00	10,686.26	0.74
Other Expenses	<b>28-370-2</b>	21,500.00	11,500.00		11,500.00	9,538.64	1,961.36
Library Services:							
Other Expenses		7,500.00	7,500.00		7,500.00	2,800.00	4,700.00
		78,000.00	53,687.00		53,687.00	42,648.96	11,038.04



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>							
<b>Unemployment Compensation Fund</b>	<b>23-225</b>	5,000.00	5,000.00		5,000.00	5,000.00	
Utilities:							
Power	<b>31-430-2</b>	14,000.00	14,000.00		14,000.00	3,114.66	10,885.34
Heating Fuel	<b>31-447-2</b>	42,000.00	42,000.00		42,000.00	14,398.85	27,601.15
Gasoline	<b>31-460-2</b>	40,542.16	50,542.16		50,542.16	29,442.67	21,099.49
Salary Adjustment	<b>31-445-2</b>	6,500.00					
Phones	<b>31-440-2</b>	17,000.00	17,000.00		17,000.00	15,833.94	1,166.06
Accumulated Absences	<b>31-448-2</b>	50,000.00					
Street Lighting	<b>31-435-2</b>	29,000.00	29,000.00		29,000.00	24,331.11	4,668.89
		204,042.16	157,542.16		157,542.16	92,121.23	65,420.93
<b>Total Operations (Item 8(A)) within "CAPS"</b>	<b>34-199</b>	2,908,846.16	2,849,395.16	100,000.00	2,948,947.13	2,725,842.61	223,104.52
<b>B. Contingent</b>	<b>35-470</b>	10,000.00					
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-201</b>	2,918,846.16	2,849,395.16	100,000.00	2,948,947.13	2,725,842.61	223,104.52
Detail:							
<b>Salaries &amp; Wages</b>	<b>34-201-1</b>	1,728,364.00	1,738,166.00		1,753,836.34	1,691,568.53	62,267.81
<b>Other Expenses (Including Contingent)</b>	<b>34-201-2</b>	1,190,482.16	1,111,229.16	100,000.00	1,195,110.79	1,034,274.08	160,836.71

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"							
(1) DEFERRED CHARGES:							
Emergency Authorizations	46-870						
Total Deferred Charges							

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)</b>							
<b>(2) STATUTORY EXPENDITURES:</b>							
Contribution to:							
Public Employees' Retirement System	36-471	29,046.00	37,362.00		37,362.00	37,362.00	
Social Security System (O.A.S.I.)	36-472	47,500.00	50,321.00		50,321.00	40,629.47	9,691.53
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	319,529.00	270,192.00		270,192.00	270,192.00	
		396,075.00	357,875.00		357,875.00	348,183.47	9,691.53
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>	396,075.00	357,875.00		357,875.00	348,183.47	9,691.53
<b>(G) Cash Deficit of Preceding Year</b>	<b>46-885</b>						
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>	3,314,921.16	3,207,270.16	100,000.00	3,306,822.13	3,074,026.08	232,796.05

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Sewerage Disposal Service Contract:	<b>31-455</b>						
Township of the Borough of Caldwell	<b>31-455-2</b>	271,000.00	266,316.84		266,316.84	264,579.84	1,737.00
Township of Verona	<b>31-455-2</b>	19,500.00	19,570.00		19,570.00	19,000.00	570.00
Reserve for Tax Appeals		50,000.00	130,000.00		130,000.00	130,000.00	
Insurance:							
Employee Group Health			23,085.00		23,085.00	23,085.00	



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded from "CAPS" - (Cont.)</b>							
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)							
<b>Total Uniform Construction Code Appropriations</b>	<b>22-999</b>						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS" - (Cont.)	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>Interlocal Municipal Service Agreements</b>							
Township of North Caldwell:							
Police Dispatchers		70,000.00	70,000.00		70,000.00	70,000.00	
Electrical and Plumbing Sub Code Contract:							
Borough of North Caldwell			15,000.00		15,000.00	7,500.00	7,500.00
Township of North Caldwell:							
Finance			22,500.00		22,500.00	11,250.00	11,250.00
Animal Control Service Contract:							
Township of West Orange		5,056.00	4,368.00		4,816.00	4,816.00	
Deputy Registrar of Vital Statistics Contract:							
Borough of Caldwell		500.00					
Township of North Caldwell:							
Municipal Court		79,810.00					
<b>Total Interlocal Municipal Service Agreements</b>	<b>42-999</b>	155,366.00	111,868.00		112,316.00	93,566.00	18,750.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded from "CAPS" - (Cont.)</b>							
<b>Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)</b>							
<b>Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)</b>	<b>34-303</b>						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded from "CAPS" - (Cont.)</b>							
<b>Public and Private Programs Offset by Revenues</b>							
Municipal Drug Alliance Grant		14,000.00	14,000.00		14,000.00	14,000.00	
Municipal Drug Alliance Grant Local Match		3,500.00	3,500.00		3,500.00	3,500.00	
Body Armor Grant	<b>41-790-2</b>	1,638.35	1,607.70		1,607.70	1,607.70	
Recycling Tonnage	<b>41-711</b>	7,530.69	10,326.73		10,326.73	10,326.73	
Clean Communities	<b>41-705</b>	5,395.37	4,595.40		4,595.40	4,595.40	
Obey the Signs or Pay the Fines		4,400.00	4,400.00		4,400.00	4,400.00	
Alcohol Education and Rehabilitation Program		701.52	809.02		809.02	809.02	
Matching Funds for Future Grants			1,500.00		1,500.00		1,500.00
Matching Funds for Future Grants:							
Hazard Mitigation Grant:							
Emergency Generator - Borough Hall/Police		6,600.00					
Emergency Generator - Public Works		2,730.00					





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>(C) Capital Improvements - Excluded from "CAPS"</b>							
<b>Public and Private Programs Offset by Revenues:</b>							
New Jersey Transportation Trust Fund Authority Act	<b>41-865</b>		205,000.00		205,000.00	205,000.00	
Forest Way, Hilltop Way, Park Lane and Stewart Road		215,000.00					
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>	335,000.00	325,000.00		325,000.00	325,000.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>(D) Municipal Debt Service - Excluded from "CAPS"</b>							
Payment of Bond Principal	45-920	365,000.00	345,000.00		345,000.00	345,000.00	
Payment of Bond Anticipation Notes and Capital Notes	45-925						
Interest on Bonds	45-930	127,225.00	139,880.00		139,880.03	139,880.03	
Interest on Notes	45-935						
Green Trust Loan Program:							
Loan Repayments for Principal and Interest	45-940						
<b>Capital Lease Obligations Approved Prior To 7/1/2007</b>							
Principal	45-941						
Interest	45-941						
<b>Capital Lease Obligations Approved After 7/1/2007</b>							
Principal	45-941						
Interest	45-941						
<b>Total Municipal Debt Service - Excluded from "CAPS"</b>	<b>45-999</b>	492,225.00	484,880.00		484,880.03	484,880.03	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>							
Emergency Authorizations	<b>46-870</b>		135,000.00		135,000.00	135,000.00	
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-55)	<b>46-875</b>	100,000.00					
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	<b>46-871</b>						
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>46-999</b>	100,000.00	135,000.00		135,000.00	135,000.00	
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	<b>37-480</b>						
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 &amp; 17.3)</b>	<b>29-405</b>						
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	<b>46-885</b>						
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	<b>34-309</b>	1,469,586.93	1,536,458.69		1,536,906.72	1,514,349.72	22,557.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>For Local District School Purposes - Excluded from "CAPS"</b>							
<b>(1) Type 1 District School Debt Service</b>							
Payment of Bond Principal	48-920						
Payment of Bond Anticipation Notes	48-925						
Interest on Bonds	48-930						
Interest on Notes	48-935						
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999						
<b>(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"</b>							
Emergency Authorizations - Schools	29-406						
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
<b>Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"</b>	29-409						
<b>(K) Total Municipal Appropriations for Local District School Purposes {Items (1) and (J)}-Excluded from "CAPS"</b>	29-410						
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399	1,469,586.93	1,536,458.69		1,536,906.72	1,514,349.72	22,557.00
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400	4,784,508.09	4,743,728.85	100,000.00	4,843,728.85	4,588,375.80	255,353.05
<b>(M) Reserve for Uncollected Taxes</b>	50-899	335,383.00	270,200.00		270,200.00	270,200.00	
<b>9. Total General Appropriations</b>	34-499	5,119,891.09	5,013,928.85	100,000.00	5,113,928.85	4,858,575.80	255,353.05

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	<b>34-299</b>	3,314,921.16	3,207,270.16	100,000.00	3,306,822.13	3,074,026.08	232,796.05
(A) Operations - Excluded from "CAPS"							
Other Operations	<b>34-300</b>	340,500.00	438,971.84		438,971.84	436,664.84	2,307.00
Uniform Construction Code	<b>22-999</b>						
Interlocal Municipal Services Agreements	<b>42-999</b>	155,366.00	111,868.00		112,316.00	93,566.00	18,750.00
Additional Appropriations Offset by Rev.	<b>34-303</b>						
Public & Private Programs Offset by Rev.	<b>40-999</b>	46,495.93	40,738.85		40,738.85	39,238.85	1,500.00
Total Operations - Excluded from "CAPS"	<b>34-305</b>	542,361.93	591,578.69		592,026.69	569,469.69	22,557.00
(C) Capital Improvements	<b>44-999</b>	335,000.00	325,000.00		325,000.00	325,000.00	
(D) Municipal Debt Service	<b>45-999</b>	492,225.00	484,880.00		484,880.03	484,880.03	
(E) Deferred Charges - Excluded from "CAPS"	<b>46-999</b>	100,000.00	135,000.00		135,000.00	135,000.00	
(F) Judgments	<b>37-480</b>						
(G) Cash Deficits - With Prior Consent of LFB	<b>46-885</b>						
(K) Local District School Purposes	<b>29-410</b>						
(N) Transferred to Board of Education	<b>29-405</b>						
(M) Reserve for Uncollected Taxes	<b>50-899</b>	335,383.00	270,200.00		270,200.00	270,200.00	
Total General Appropriations	<b>34-499</b>	5,119,891.09	5,013,928.85	100,000.00	5,113,928.85	4,858,575.80	255,353.05

**DEDICATED WATER UTILITY BUDGET**

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
<b>Operating Surplus Anticipated</b>	<b>08-501</b>	125,000.00	260,000.00	260,000.00
<b>Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-502</b>			
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>	125,000.00	260,000.00	260,000.00
Rents	<b>08-503</b>	2,415,000.00	2,402,220.67	2,419,738.67
Fire Hydrant Service	<b>08-504</b>			
Miscellaneous	<b>08-505</b>	15,000.00	11,120.00	21,347.02
<b>Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services</b>				
Deficit (General Budget)	<b>08-549</b>			
<b>Total Water Utility Revenues</b>	<b>08-599</b>	2,555,000.00	2,673,340.67	2,701,085.69

\*Note: Use pages 31, 32 and 33  
for Water Utility only.

All other Utilities use sheets 34,  
35 and 36.

**DEDICATED WATER UTILITY BUDGET - (continued)**

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

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>							
Salaries & Wages	<b>55-501</b>	600,000.00	589,581.00		624,581.00	623,722.22	858.78
Other Expenses	<b>55-502</b>	1,687,800.00	1,835,820.00		1,800,820.00	1,576,148.68	224,671.32
<b>Capital Improvements:</b>							
Down Payments on Improvements	<b>55-510</b>						
Capital Improvement Fund	<b>55-511</b>	100.00	100.00		100.00	100.00	
Capital Outlay	<b>55-512</b>						
<b>Debt Service:</b>							
Payment of Bond Principal	<b>55-520</b>	105,000.00	80,000.00		80,000.00	80,000.00	
Payment of Bond Anticipation Notes and Capital Notes	<b>55-521</b>						
Interest on Bonds	<b>55-522</b>	47,775.00	47,851.67		47,851.67	47,851.67	
Interest on Notes	<b>55-523</b>						

**DEDICATED WATER UTILITY BUDGET - (continued)**

\*Note: Use Sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>							
<b>DEFERRED CHARGES:</b>							
Emergency Authorizations	<b>55-530</b>						
Overexpenditure of Appropriation							
<b>STATUTORY EXPENDITURES:</b>							
Contribution to:							
Public Employees' Retirement System	<b>55-540</b>	60,325.00	67,988.00		67,988.00	63,616.00	4,372.00
Social Security System (O.A.S.I.)	<b>55-541</b>	49,000.00	47,000.00		47,000.00	46,780.58	219.42
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	<b>55-542</b>	5,000.00	5,000.00		5,000.00	5,000.00	
<b>Judgments</b>	<b>55-531</b>						
<b>Deficit in Operations in Prior Years</b>	<b>55-532</b>						
<b>Surplus (General Budget)</b>	<b>55-545</b>						
<b>Total Water Utility Appropriations</b>	<b>55-599</b>	2,555,000.00	2,673,340.67		2,673,340.67	2,443,219.15	230,121.52

**DEDICATED SEWER UTILITY BUDGET**

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
<b>Operating Surplus Anticipated</b>	<b>08-501</b>			
<b>Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-502</b>			
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>			
<b>Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	<b>08-549</b>			
<b>Total Sewer Utility Revenues</b>	<b>08-599</b>			

Use a separate set of sheets for each separate Utility.

**DEDICATED SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
<b>Capital Improvements:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXXXX			
Capital Outlay	55-512						
<b>Debt Service:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXXXX
							XXXXXXXXXXXX

**DEDICATED SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	<b>55-530</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	<b>55-540</b>						
Social Security System (O.A.S.I.)	<b>55-541</b>						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	<b>55-542</b>						
<b>Judgments</b>	<b>55-531</b>						
<b>Deficit in Operations in Prior Years</b>	<b>55-532</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
<b>Surplus (General Budget)</b>	<b>55-545</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
<b>Total Sewer Utility Appropriations</b>	<b>55-599</b>						

**DEDICATED ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
<b>Total Assessment Revenues</b>	<b>51-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2012 Paid or Charged
		2013	2012	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
<b>Total Assessment Appropriations</b>	<b>51-999</b>			

**DEDICATED WATER UTILITY ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
<b>Total Water Utility Assessment Revenues</b>	<b>52-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2012 Paid or Charged
		2013	2012	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
<b>Total Water Utility Assessment Appropriations</b>	<b>52-999</b>			

**DEDICATED ASSESSMENT BUDGET SEWER UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
Assessment Cash	<b>53-101</b>			
Deficit (Sewer Operating Utility Budget)	<b>53-885</b>			
<b>Total Sewer Utility Assessment Revenues</b>	<b>53-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2012 Paid or Charged
		2013	2012	
Payment of Bond Principal	<b>53-920</b>			
Payment of Bond Anticipation Notes	<b>53-925</b>			
<b>Total Sewer Utility Assessment Appropriations</b>	<b>53-999</b>			

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2013 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees Due Hackensack 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 Acts - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Parking Offenses Adjudication Act of 1985 ; Recycling and Trash Removal Program; Housing and Community Development Act of 1974; Recreation Commission; Developer's Escrow Fund; Disposal of Forfeited Property; Open Space, Recreation, Farmland and Historical Preservation Trust Fund; Defibrillator Purchases and Donations - Centennial Celebration;

(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director.)

**APPENDIX TO BUDGET STATEMENT  
COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND**

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2012**

<b>ASSETS</b>		
Cash and Investments	1110100	1,029,763.32
Due from State of N.J. (C. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	521,081.53
Receivables with Offsetting Reserves:		
Taxes Receivable	1110300	172,110.16
Tax Title Liens Receivable	1110400	
Property Acquired by Tax Title Lien Liquidation	1110500	1,900.00
Other Receivables	1110600	276,113.97
Deferred Charges Required to be in 2012 Budget	1110700	20,000.00
Deferred Charges Required to be in Budgets Subsequent to 2012	1110800	80,000.00
<b>Total Assets</b>	<b>1110900</b>	<b>2,100,968.98</b>

**LIABILITIES, RESERVES AND SURPLUS**

*Cash Liabilities	2110100	1,402,153.41
Reserves for Receivables	2110200	450,124.13
Surplus	2110300	248,691.44
<b>Total Liabilities, Reserves and Surplus</b>		<b>2,100,968.98</b>

School Tax Levy Unpaid	2220100	1,806,419.07
Less: School Tax Deferred	2220200	1,806,419.07
*Balance Included in Above "Cash Liabilities"	2220300	

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

**CHANGE IN CURRENT SURPLUS**

		YEAR 2012	YEAR 2011
Surplus Balance, January 1st	2310100	463,617.82	173,299.15
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes			
*(Percentage collected: 2012 98.77%, 2011 98.97%)	2310200	13,825,329.03	13,550,855.98
Delinquent Taxes	2310300	147,535.92	243,241.67
Other Revenues and Additions to Income	2310400	1,505,034.72	1,506,343.59
<b>Total Funds</b>	<b>2310500</b>	<b>15,941,517.49</b>	<b>15,473,740.39</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	4,843,728.85	4,598,424.97
School Taxes (Including Local and Regional)	2310700	7,197,929.92	6,959,833.09
County Taxes (Including Added Tax Amounts)	2310800	3,530,289.37	3,539,667.54
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	220,877.91	47,196.97
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>15,792,826.05</b>	<b>15,145,122.57</b>
Less: Expenditures to be Raised by Future Taxes	2311200	100,000.00	135,000.00
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>15,692,826.05</b>	<b>15,010,122.57</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>248,691.44</b>	<b>463,617.82</b>

\*Nearest even percentage may be used.

Surplus Balance December 31, 2012	2311500	248,691.44
Current Surplus Anticipated in 2013 Budget	2311600	115,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>133,691.44</b>

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)

1 year. (Exceeding minimum time period)

Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program presented herewith, is an estimated projection of Capital Projects for the Year 2013. During 2013, projects will be initiated in areas which are felt to be most needed. The projects and financial planning are detailed on Pages 40b - 40d.

Every effort will be made by the Governing Body to maintain Borough improvements which are responsive to the needs of the Community. Should unanticipated needs arise, the Capital Program will be revised or amended accordingly.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

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CAPITAL BUDGET (Current Year Action)  
2013

Local Unit Borough of Essex Fells

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SOURCES FOR CURRENT YEAR - 2013					6 TO BE FUNDED IN FUTURE YEARS
				5a 2013 BUDGET APPROPRIATION	5b CAPITAL IMPROVEMENT FUND	5c CAPITAL SURPLUS	5d GRANTS IN AID AND OTHER FUNDS	5e DEBT AUTHORIZED	
<u>General</u>									
Improvements to Roads and Lots	G-1	20,000			20,000				
Major Vehicle Improvements	G-2	30,000			30,000				
Improvements to Sewer	G-3	30,000			30,000				
Sink Replacement	G-4	15,000			15,000				
Purchase of 4 WD Emergency Vehicle	G-5	10,000			10,000				
Computer Upgrade - Police	P-6	2,500			2,500				
Purchase of Police Equipment	P-7	6,000			6,000				
Weapon Replacement	P-8	2,000			2,000				
Purchase of Fire Equipment	F-9	6,000			6,000				
Computer/Software Upgrades - Administration	A-10	10,000			10,000				
Improvements to Buildings and Grounds	G-11	30,000			30,000				
9-1-1 Console	P-12	25,248			25,248				
Total General		186,748			186,748				

CAPITAL BUDGET (Current Year Action) - (continued)

Local Unit Borough of Essex Fells

2013

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SOURCES FOR CURRENT YEAR - 2013					6 TO BE FUNDED IN FUTURE YEARS
				5a 2013 BUDGET APPROPRIATION	5b CAPITAL IMPROVEMENT FUND	5c CAPITAL SURPLUS	5d GRANTS IN AID AND OTHER FUNDS	5e DEBT AUTHORIZED	
<u>Water</u>									
Major Improvements to Vehicles	W-1	10,000			500			9,500	
Improvements to Buildings and Grounds	W-2	25,000			1,250			23,750	
Improvements to #1 Pump House	W-3	35,000			1,750			33,250	
Redevelopment of Wells	W-4	50,000			2,500			47,500	
Rehabilitation of Reservoirs	W-5	50,000			2,500			47,500	
Gate Valve Replacement	W-6	25,000			1,250			23,750	
Improvements and Rehab of Equipment	W-7	25,000			1,250			23,750	
Remote Meters	W-8	5,000			250			4,750	
Computers and Billing Software	W-9	5,000			250			4,750	
Total Water		230,000			11,500			218,500	
TOTALS - ALL PROJECTS		416,748			198,248			218,500	

ONE YEAR CAPITAL PROGRAM - 2013  
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit Borough of Essex Fells

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2013	5b 2014	5c 2015	5d 2016	5e 2017	5f 2018
<u>General</u>									
Improvements to Roads and Lots	G-1	20,000		20,000					
Major Vehicle Improvements	G-2	30,000		30,000					
Improvements to Sewer	G-3	30,000		30,000					
Sink Replacement	G-4	15,000		15,000					
Purchase of 4 WD Emergency Vehicle	G-5	10,000		10,000					
Computer Upgrade - Police	P-6	2,500		2,500					
Purchase of Police Equipment	P-7	6,000		6,000					
Weapon Replacement	P-8	2,000		2,000					
Purchase of Fire Equipment	F-9	6,000		6,000					
Computer/Software Upgrades - Administration	A-10	10,000		10,000					
Improvements to Buildings and Grounds	G-11	30,000		30,000					
9-1-1 Console	P-12	25,248		25,248					
Total General		186,748		186,748					

ONE YEAR CAPITAL PROGRAM - 2013 - (continued)  
 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit Borough of Essex Fells

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2013	5b 2014	5c 2015	5d 2016	5e 2017	5f 2018
<u>Water</u>									
Major Improvements to Vehicles	W-1	10,000		10,000					
Improvements to Buildings and Grounds	W-2	25,000		25,000					
Improvements to #1 Pump House	W-3	35,000		35,000					
Redevelopment of Wells	W-4	50,000		50,000					
Rehabilitation of Reservoirs	W-5	50,000		50,000					
Gate Valve Replacement	W-6	25,000		25,000					
Improvements and Rehab of Equipment	W-7	25,000		25,000					
Remote Meters	W-8	5,000		5,000					
Computers and Billing Software	W-9	5,000		5,000					
		230,000		230,000					
<b>TOTALS - ALL PROJECTS</b>		416,748		416,748					

ONE YEAR CAPITAL PROGRAM - 2013  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit Borough of Essex Fells

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 2013	3b FUTURE YEARS				7a GENERAL	7b SELF LIQUIDATING	7c ASSESSMENT	7d SCHOOL
<u>General</u>										
Improvements to Roads and Lots	20,000			20,000						
Major Vehicle Improvements	30,000			30,000						
Improvements to Sewer	30,000			30,000						
Sink Replacement	15,000			15,000						
Purchase of 4 WD Emergency Vehicle	10,000			10,000						
Computer Upgrade - Police	2,500			2,500						
Purchase of Police Equipment	6,000			6,000						
Weapon Replacement	2,000			2,000						
Purchase of Fire Equipment	6,000			6,000						
Computer/Software Upgrades - Administration	10,000			10,000						
Improvements to Buildings and Grounds	30,000			30,000						
9-1-1 Console	25,248			25,248						
Total General	186,748			186,748						

ONE YEAR CAPITAL PROGRAM - 2013 - (continued)  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit Borough of Essex Fells

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 2013	3b FUTURE YEARS				7a GENERAL	7b SELF LIQUIDATING	7c ASSESSMENT	7d SCHOOL
<u>Water</u>										
Major Improvements to Vehicles	10,000			500				9,500		
Improvements to Buildings and Grounds	25,000			1,250				23,750		
Improvements to #1 Pump House	35,000			1,750				33,250		
Redevelopment of Wells	50,000			2,500				47,500		
Rehabilitation of Reservoirs	50,000			2,500				47,500		
Gate Valve Replacement	25,000			1,250				23,750		
Improvements and Rehab of Equipment	25,000			1,250				23,750		
Remote Meters	5,000			250				4,750		
Computers and Billing Software	5,000			250				4,750		
Total Water	230,000			11,500				218,500		
<b>TOTALS - ALL PROJECTS</b>	416,748			198,248				218,500		C-64

**COUNTY/MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

N/A

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
Amount to be Raised by Taxation	<b>54-190</b>			
Interest Income	<b>54-113</b>			
Reserve Funds:				
<b>Total Trust Fund Revenues</b>	<b>54-299</b>			

<b>SUMMARY OF PROGRAM</b>	
Year Referendum Passed/Implemented:	_____ (Date)
Rate Assessed:	\$ _____
Total Tax Collected to Date:	\$ _____
Total Expended to Date:	\$ _____
Total Acreage Preserved to Date:	_____ (Acres)
Recreation Land Preserved in 2012:	_____ (Acres)
Farmland Preserved in 2012:	_____ (Acres)

APPROPRIATIONS	FCOA	Appropriated		Expended 2012	
		for 2013	for 2012	Paid or Charged	Reserved
Development of Lands for Recreation and Conservation:		xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Salaries & Wages	<b>54-385-1</b>				
Other Expenses	<b>54-385-2</b>				
Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Salaries & Wages	<b>54-375-1</b>				
Other Expenses	<b>54-375-2</b>				
Historic Preservation:		xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Salaries & Wages	<b>54-176-1</b>				
Other Expenses	<b>54-176-2</b>				
Recreation and Conservation	<b>54-915-2</b>				
Acquisition of Farmland	<b>54-916-2</b>				
Down Payments on Improvements	<b>54-902-2</b>				
Debt Service:		xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Payment of Bond Principal	<b>54-920-2</b>				xxxxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	<b>54-925-2</b>				xxxxxxxxxxxxx
Interest on Bonds	<b>54-930-2</b>				xxxxxxxxxxxxx
Interest on Notes	<b>54-935-2</b>				xxxxxxxxxxxxx
Reserve for Future Use	<b>54-950-2</b>				
<b>Total Trust Fund Appropriations</b>	<b>54-499</b>				

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

Contracting Unit: Borough of Essex Fells

Year Ending: December 31, 2012

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et. seq. Please identify each change order by name of the project.

1.

2.

3.

4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here  and certify below.

July 16, 2013

Date

Clerk of the Governing Body

**SECTION 2 - UPON ADOPTION FOR YEAR 2013  
(Only to be Included in the Budget as Finally Adopted)**

Be it resolved by the \_\_\_\_\_ Governing Body \_\_\_\_\_ of the  
Borough of Essex Fells, County of \_\_\_\_\_ Essex \_\_\_\_\_ that the budget hereinbefore set forth is hereby adopted and shall  
constitute an appropriation for the purposes stated in the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 3,373,051.16 (Item 2 below) for municipal purposes; and
- (b) \$ \_\_\_\_\_ (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation; and
- (c) \$ \_\_\_\_\_ (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in  
Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of  
the following summary of general revenues and appropriations.
- (d) \$ \_\_\_\_\_ Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy.
- (e) \$ \_\_\_\_\_ Minimum Library Tax

**RECORDED VOTE**  
(Insert last name)

Ayes

Nays

Abstained

Absent

**SUMMARY OF REVENUES**

**1. GENERAL REVENUES**

Surplus Anticipated	08-100	\$	115,000.00
Miscellaneous Revenues Anticipated	13-099	\$	1,469,839.93
Receipts from Delinquent Taxes	15-499	\$	162,000.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	07-190	\$	3,373,051.16
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</b>			
Item 6, Sheet 42	07-195	\$	
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$	
Total Amount to be Raised by Taxation for Schools in Type 1 School Districts Only			
<b>4. TO BE ADDED TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</b>			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$	
<b>5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY (Item 6(c), Sheet 11)</b>	07-192	\$	
<b>Total Revenues</b>	13-299	\$	5,119,891.09

**SUMMARY OF APPROPRIATIONS**

5. GENERAL APPROPRIATIONS:	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 2,918,846.16
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 396,075.00
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 542,361.93
(c) Capital Improvements	44-999	\$ 335,000.00
(d) Municipal Debt Service	45-999	\$ 492,225.00
(e) Deferred Charges - Municipal	46-999	\$ 100,000.00
(f) Judgments	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	29-410	\$
(m) Reserve for Uncollected Taxes	50-899	\$ 335,383.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 5,119,891.09

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 20th day of August, 2013. 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 2013 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 20th day of August, 2013 \_\_\_\_\_  
Clerk

Note to the Editor - The Progress

Advertisement Date: August 8, 2013

The name of the municipality and the budget title shall be printed in bold 16 point typeface and the remainder of the summary shall be printed in bold 8 point typeface.

**2013 Municipal Budget  
of the Borough of Essex Fells, County of  
Essex for the Fiscal Year 2013.**

Revenue and Appropriation Summaries

Summary of Revenues	Anticipated	
	2013	2012
1. Surplus	115,000.00	300,000.00
2. Total Miscellaneous Revenues	1,469,839.93	1,347,392.47
3. Receipts from Delinquent Taxes	162,000.00	102,339.20
4. a) Local Tax for Municipal Purposes	3,373,051.16	3,264,197.18
b) Addition to Local District School Tax		
Total Amount to be Raised by Taxes for Support of Municipal Budget	3,373,051.16	3,264,197.18
Total General Revenues	5,119,891.09	5,013,928.85

Summary of Appropriations	2013 Budget	Final 2012 Budget
1. Operating Expenses: Salaries and Wages	1,728,364.00	1,738,166.00
Other Expenses	1,732,844.09	1,702,807.85
2. Deferred Charges and Other Appropriations	496,075.00	492,875.00
3. Capital Improvements	335,000.00	325,000.00
4. Debt Service (Include for School Purposes)	492,225.00	484,880.00
5. Reserve for Uncollected Taxes	335,383.00	270,200.00
Total General Appropriations	5,119,891.09	5,013,928.85
Total Number of Employees - Full Time	24	24

2013 Water Utility Budget		
Summary of Revenues	Anticipated	
	2013	2012
1. Surplus	125,000.00	260,000.00
2. Miscellaneous Revenues	2,430,000.00	2,413,340.67
3. Deficit (General Budget)		
Total Revenues	2,555,000.00	2,673,340.67
Summary of Appropriations	2013 Budget	Final 2012 Budget
1. Operating Expenses: Salaries and Wages	600,000.00	589,581.00
Other Expenses	1,687,800.00	1,835,820.00
2. Capital Improvements	100.00	100.00
3. Debt Service	152,775.00	127,851.67
4. Deferred Charges and Other Appropriations	114,325.00	119,988.00
5. Surplus (General Budget)		
Total Appropriations	2,555,000.00	2,673,340.67
Total Number of Employees - Full Time	10	10

Balance of Outstanding Bonded Debt				
	General	Water Utility	Water-Sewer Utility	Assessment Trust
Interest	680,119.00	347,383.00		
Principal	3,673,000.00	1,636,000.00		
Outstanding Balance	4,353,119.00	1,983,383.00		

Notice is hereby given that the budget and tax resolution were approved by the Governing Body of the Borough of Essex Fells, County of Essex on July 16, 2013.

A hearing on the Budget and Tax Resolution will be held at Borough Hall on August 20, 2013 at 7:00 o'clock P.M. at which time and place discussions to the Budget and Tax Resolution for the Year 2013 may be presented by taxpayers or other interested persons.

Copies of the Budget are available in the Office of the Municipal Clerk, Francine T. Paserchia, (973) 226-3400, at Borough Hall, 255 Roseland Avenue, Essex Fells, New Jersey, during the hours of 8:30 A.M. to 5:00 P.M.

2,673,340.67  
2,593,340.67

80,000.00

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2013 MUNICIPAL BUDGET  
REVISED - BOROUGH OF ESSEX FELLS**

Net Valuation Taxable		\$761,490,700.00	YEAR 2013	YEAR 2012
1. Total General Appropriations for 2013 Municipal Budget Statement				
Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)		80015-	4,784,508.09	
2. Local District School Tax -	Actual	80016-	4,266,551.00	4,203,061.50
	Estimate**	80017-		
3. Regional School District Tax	Actual	80025-		
	Estimate*	80026-		
4. Regional High School Tax -	Actual	80018-	3,271,561.00	2,994,868.42
School Budget	Estimate*	80019-		
5. County Tax - including	Actual	80020-		3,521,078.21
Open Space Tax	Estimate*	80021-	3,645,686.58	
6. Special District Taxes	Actual	80022-		
	Estimate*	80023-		
7. Municipal Open Space Tax	Actual	80027-		
	Estimate*	80028-		
8. Total General Appropriations & Other Taxes		80024-01	15,968,306.67	
9. Less: Total Anticipated Revenues from 2013 in				
Municipal Budget (Item 5)		80024-02	1,746,839.93	
10. Cash Required from 2013 Taxes to Support Local				
Municipal Budget and Other Taxes		80024-03	14,221,466.74	
11. Amount of Item 10 Divided by	97.70%	[820024-04]		
Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22).				
		80024-05	14,556,849.74	
Analysis of Item 11:				
Local District School Tax				*May not be stated in an amount less than "actual" Tax of year 2012.  **Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2013 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
(Amount Shown on Line 2 Above)	4,266,551.00			
Regional School District Tax				
(Amount Shown on Line 3 Above)				
Regional High School Tax				
(Amount Shown on Line 4 Above)	3,271,561.00			
County Tax Including Open Space				
(Amount Shown on Line 5 Above)	3,645,686.58			
Special District Tax				
(Amount Shown on Line 6 Above)				
Municipal Open Space Tax				
(Amount Shown on Line 7 Above)				
Tax in Local Municipal Budget			3,373,051.16	
Total Amount (see Line 11)			14,556,849.74	
12. Appropriation - "Reserve for Uncollected Taxes" (Budget				Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
Statement Item 8 (M) (Item 11, Less Item 10)		80024-06	335,383.00	
Computation of "Tax in Local Municipal Budget"				
Item 1 - Total General Appropriations			4,784,508.09	
Item 12 - Appropriation; Reserve for Uncollected Taxes			335,383.00	
Sub-Total			5,119,891.09	
Less: Item 9 - Total Anticipated Revenues			1,746,839.93	
Amount to be Raised by Taxation in Municipal Budget		80024-07	3,373,051.16	

**BOROUGH OF ESSEX FELLS**  
**2013 Tax Rate**

2013 Net Valuation Taxable	<u>761,490,700.00</u>	
2012 Net Valuation Taxable	<u>763,237,133.00</u>	
General Appropriations - Item L		4,784,508.09
Less:		
Total Revenues Anticipated - Item 5		<u>1,746,839.93</u>
Sub - Total		3,037,668.16
Add:		
School Taxes - Local	Estimated	
	Actual	4,266,551.00
Regional High School	Estimated	4,266,551.00
	Actual	3,271,561.00
County Taxes	Estimated	3,271,561.00
	Actual	3,645,686.58
Municipal Open Space	Estimated	<u>3,645,686.58</u>
Total Tax Requirements		14,221,466.74
Divide by:	<u>97.67%</u>	<u>14,556,849.74</u>
<b>Reserve for Uncollected Taxes</b>		<u><u>335,383.00</u></u>

	<b>TAX RATES</b>		
	<u>2013</u>	<u>2012</u>	<u>Inc./Dec)</u>
School - Local	<u>          </u>	<u>0.551</u>	<u>(0.551)</u>
Regional School	<u>          </u>	<u>0.392</u>	<u>(0.392)</u>
Regional High School	<u>          </u>	<u>          </u>	<u>          </u>
County Taxes	<u>0.479</u>	<u>0.461</u>	<u>0.017</u>
Special District Taxes	<u>          </u>	<u>          </u>	<u>          </u>
Municipal Open Space	<u>          </u>	<u>          </u>	<u>          </u>
Local	<u>0.443</u>	<u>0.428</u>	<u>0.015</u>
Total	<u>0.922</u>	<u>1.832</u>	<u>(0.910)</u>

Amount to Be Raised by Taxation	<u>3,373,051.16</u>
School Taxes - Municipal Budget	<u>          </u>
Amount to Be Raised by Taxation-Municipal Purposes	<u><u>3,373,051.16</u></u>

**LOCAL TAXES**

<b>Assessed Valuation</b>	<b><u>2013</u></b>	<b><u>2012</u></b>	<b><u>Inc./Dec)</u></b>
750,000.00	3,322.15	3,207.58	114.57
937,836.00	4,154.18	4,010.92	143.26
2,000,000.00	8,859.07	8,553.56	305.51

**\*\* PROJECTED**

1.5% Health Care Worksheet

		2010 Annual Salary	deduction	amount as anti. Revenue
Delorio	Joe	74,461.79		
Paserchia	Fran	84,261.76		
Padmore	June	39,487.83		
Kulick	Vincent	114,877.18		
Kerr	Roger	82,566.62		
Polhman	Jack	84,620.54		
		480,275.72	1.50%	\$7,204.14