

**2014 MUNICIPAL DATA SHEET**  
(MUST ACCOMPANY 2014 BUDGET)

MUNICIPALITY: Borough of Essex Fells

COUNTY: Essex

Edward P. Abbot	12/31/2016
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. Faccione	100
Registered Municipal Accountant	Lic. No.
Martin Murphy	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
John King	12/31/2014
Jane McWilliams	12/31/2016
William Sullivan	12/31/2015
George Peck	12/31/2014
Glen W. Koechling	12/31/2015
Patricia H. Wahl	12/31/2016

Official Mailing Address of Municipality

255 Roseland Avenue  
Essex Fells, New Jersey 07021

Fax #: (973) 228-4439

Please attach this to your 2014 Budget and Mail to:  
Director, Division of Local Government Services  
Department of Community Affairs  
PO Box 803  
Trenton, NJ 08625

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

**2014  
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Essex Fells, County of Essex 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 15th day of April, 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 15th day of April, 2014

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 15th day of April, 2014

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 15th day of April, 2014

Christopher A. Battaglia  
Chief Financial Officer

DO NOT USE THESE SPACES

(Do Not advertise this Certification form)

**CERTIFICATION OF ADOPTED BUDGET**

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

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

Dated: \_\_\_\_\_, 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: \_\_\_\_\_

**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 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 Progress in the issue of May 8, 2014;

The Governing Body of the Borough of Essex Fells does hereby approve the following as the Budget for the year 2014:

**RECORDED VOTE**

(Insert last name)

Ayes

King  
McWilliams  
Peck  
Sullivan  
Wahl

Nays

Abstained

Absent Koechling

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 April 15, 2014.

A Hearing on the Budget and Tax Resolution will be held at Borough Hall on May 27, 2014 at 7:00 o'clock P.M. at which time and place discussions 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)}	3,531,390.57
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	1,009,651.32
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations Excluded from "CAPS" (Item O, Sheet 29)	1,009,651.32
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <u>98.22%</u> Percent of Tax Collections	261,491.23
4. Total General Appropriations (Item 9, Sheet 29)	4,802,533.12
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	1,295,562.97
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)	3,506,970.15
(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**

**Analysis of Compensated Absence Liability**

Legal basis for benefit  
(check applicable items)

	Gross Hours of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Police		115,827.75	X		
Administrative		14,444.65		X	
<b>Total</b>		\$ 130,272.40			
<b>Total Funds Reserved as of end of 2013:</b>		\$ -			
<b>Total Funds Appropriated in 2014:</b>		\$ 45,000.00			



EXPLANATORY STATEMENT - (Continued)  
BUDGET MESSAGE

Chapter 68, Public Laws of 1976, as amended, places limits on certain municipal expenditures. The limit for 2014 is 0.50%. The Governing Body has decided to limit the pertinent appropriations to a 3.5% increase for 2014. 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 2014 over that of the 2013 Adopted Budget for the Appropriations subject to the "CAP Law":

TOTAL GENERAL APPROPRIATIONS FOR 2013		\$5,119,891.00
Less Exceptions:		
Total Other Operations	\$340,500.00	
Total Interlocal Services Agreement	155,366.00	
Total Deferred Charges	100,000.00	
Total Public and Private Programs	46,496.00	
Total Capital Improvements	335,000.00	
Total Debt Service	492,225.00	
Reserve for Uncollected Taxes	<u>335,383.00</u>	
		<u>1,804,970.00</u>
Amount on Which 3.5% CAP is Applied		3,314,921.00
3.5% CAP		<u>116,022.24</u>
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)		3,430,943.24
2012 Cap Bank		55,768.28
2013 Cap Bank		46,911.91
New Construction (\$799,700.00 @\$ .443 )		<u>3,542.67</u>
Total Allowable Appropriations for 2014		<u><u>\$3,537,166.10</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 2014 tax levy with those of 2013:

	Local Tax Levies			Local Tax Rates	
	2014 <u>Estimated</u>	2013 <u>Actual</u>	Increase <u>(Decrease)</u>	2014 <u>Estimated</u>	2013 <u>Actual</u>
For Municipal Purposes	\$ 3,506,970.15	\$ 3,373,051.16	\$ 133,918.99	\$ 0.465	\$ 0.443
For Local School District Purposes	4,266,551.00	4,266,551.00	-	0.565	0.560
For Regional School District Purposes	3,271,561.00	3,271,561.00	-	0.434	0.430
For County Tax Purposes	<u>3,645,686.58</u>	<u>3,645,686.58</u>	<u>-</u>	<u>0.483</u>	<u>0.479</u>
Total Tax	<u>\$ 11,183,798.58</u>	<u>\$ 11,183,798.58</u>	<u>\$ -</u>	<u>\$ 1.947</u>	<u>\$ 1.912</u>
Assessed Valuations	<u>\$ 754,643,800.00</u>	<u>\$ 761,490,700.00</u>	<u>\$ (6,846,900.00)</u>		

The 2014 Estimated Tax Rate for Municipal Purposes, as shown above, indicates a tax rate of \$0.465, an increase of 0.022 points per \$100.00 assessed valuation from the 2013 rate of \$0.443 for a total local tax levy increase of \$133,918.99.

Revenue Anticipations are set at levels believed fully realizable and all foreseeable expenditures have been provided for in the 2014 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>\$ 3,373,051</u>
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation		3,373,051
Plus: 2% Cap Increase		<u>67,461</u>
Adjusted Tax Levy Prior to Exclusions		3,440,512
Exclusions:		
Allowable Pension Obligations Increase		<u>12,614</u>
Add Total Exclusions		<u>12,614</u>
Adjusted Tax Levy After Exclusions		3,453,126
Additions:		
New Ratables - Increase in Valuations (New Construction and Additions)	\$ 799,700	
Prior Year's Local Municipal Purpose Tax Rate (Per \$100)	<u>0.443</u>	
New Ratable Adjustment to Levy		3,543
2011 Cap Bank Utilized in 2014		9,788
2012 Cap Bank Utilized in 2014		<u>40,513</u>
Maximum Allowable Amount to be Raised by Taxation		<u><u>\$ 3,506,970</u></u>
Amount to be Raised by Taxation for Municipal Purposes		<u><u>\$ 3,506,970</u></u>
Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)		<u><u>\$</u></u>

BOROUGH OF ESSEX FELLS

EXPLANATORY STATEMENT - (Continued)

Health Benefits Appropriation

2014

2014 Gross Cost

\$ 411,000.00

Less: Contribution by Employees

60,000.00

Net Budget Appropriation

\$ 351,000.00

Net Budget Appropriations:

Within "CAPS"

\$ 351,000.00

**CURRENT FUND - ANTICIPATED REVENUES**

Borough of Essex Fells

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
1. Surplus Anticipated	08-101	215,000.00	115,000.00	115,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	215,000.00	115,000.00	115,000.00
3. Miscellaneous Revenues - Section A: Local Revenues				
Licenses:				
Alcoholic Beverages	08-103	596.50	575.00	596.50
Other	08-104			
Fees and Permits	08-105	46,087.00	39,000.00	46,087.00
Fines and Costs:				
Municipal Court	08-110	54,188.71	36,500.00	54,188.71
Other	08-109			
Interest and Costs on Taxes	08-112	37,328.83	29,000.00	37,328.83
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	144.21	50.00	144.21
Anticipated Utility Operating Surplus	08-114			
Police Alarm Fees	08-117	5,000.00	5,000.00	5,000.00
Rent of Borough Hall	08-118	26,000.00	26,000.00	26,000.00
Water Utility - Police Monitoring	08-119	50,000.00	165,500.00	165,500.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

-335382.99 Borough of Essex Fells

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued):</b>				
Payment for Municipal Purpose Taxes Lost Through Use of Property for Essex Fells Water Utility	08-121	68,525.00	68,525.00	68,525.00
Building Rental - United States Post Office	08-123	44,400.00	44,400.00	48,116.25
Rent of Municipal Property for Air Stripper	08-124	22,200.00	22,200.00	22,200.00
Rent and Use of Boro Property and Facilities by Water Utility		141,150.00	141,150.00	141,150.00
Sewer Connection Fees		184,393.31	220,000.00	184,393.31
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>680,013.56</b>	<b>797,900.00</b>	<b>799,229.81</b>



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

Borough of Essex Fells

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>				
Uniform Construction Code Fees	<b>08-160</b>	61,644.00	66,500.00	61,644.00
<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>	61,644.00	66,500.00	61,644.00





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

Borough of Essex Falls

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:</b>				
N.J. Transportation Trust Fund Authority Act	10-865		215,000.00	215,000.00
Recycling Tonnage Grant - Unappropriated	10-701		7,530.69	7,530.69
Police Body Armor Grant - Unappropriated			1,638.35	1,638.35
Alcohol Education and Rehabilitation Fund - Unappropriated	10-702		701.52	701.52
Clean Communities Program	10-703		5,395.37	5,395.37
Municipal Alliance on Alcoholism and Drug Abuse	10-704		14,000.00	14,000.00
Obey the Signs or Pay the Fines - Unappropriated			4,400.00	4,400.00
Drive Sober or Get Pulled Over			4,400.00	4,400.00
Recycling Tonnage Grant			10,806.77	10,806.77
Police Body Armor Grant			1,984.15	1,984.15
Alcohol Education and Rehabilitation Fund			1,847.11	1,847.11







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

Borough of Essex Fells

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>Summary of Revenues</b>				
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	215,000.00	115,000.00	115,000.00
<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>	680,013.56	797,900.00	799,229.81
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>	61,644.00	66,500.00	61,644.00
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>		267,703.96	267,703.96
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	330,043.83
<b>Total Miscellaneous Revenues</b>	<b>13-199</b>	942,431.56	1,488,877.96	1,659,395.60
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	138,131.41	162,000.00	174,923.99
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	<b>13-199</b>	1,295,562.97	1,765,877.96	1,949,319.59
<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>	3,506,970.15	3,373,051.16	
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>	3,506,970.15	3,373,051.16	3,541,334.95
<b>7. Total General Revenues</b>	<b>13-299</b>	4,802,533.12	5,138,929.12	5,490,654.54

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - within "CAPS"</b>							
<u>GENERAL GOVERNMENT</u>							
Administrative and Executive:	<b>20-100</b>						
Salaries and Wages	<b>20-100-1</b>	63,803.82	39,100.00		39,889.33	39,889.33	
Other Expenses	<b>20-100-2</b>	23,645.00	31,900.00		26,754.98	26,754.98	
Information Technology	<b>20-100-2</b>	16,300.00					
Elections:	<b>20-120</b>						
Other Expenses	<b>20-120-2</b>	3,000.00	2,950.00		1,424.45	1,424.45	
Financial Administration:	<b>20-130</b>						
Salaries and Wages	<b>20-130-1</b>	2,500.00	33,000.00		33,666.19	33,666.19	
Other Expenses	<b>20-130-2</b>	55,002.40	30,138.00		27,421.47	26,655.68	765.79
Annual Audit	<b>20-135-2</b>	16,200.00	15,912.00		15,912.00	8,702.99	7,209.01
Assessment of Taxes:	<b>20-150</b>						
Salaries and Wages	<b>20-150-1</b>	15,000.00	15,000.00		15,302.81	15,302.81	
Other Expenses	<b>20-150-2</b>	1,500.00	1,000.00		1,386.45	1,386.45	
Collection of Taxes:	<b>20-145</b>						
Salaries and Wages	<b>20-145-1</b>	7,500.00	10,500.00		10,711.97	10,711.97	
Other Expenses	<b>20-145-2</b>	2,000.00	2,000.00		1,852.33	1,852.33	
Legal Services and Cost:	<b>20-155</b>						
Other Expenses	<b>20-155-2</b>	53,000.00	41,000.00		27,983.49	27,983.49	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT</b>							
Municipal Court:	<b>43-490</b>						
Salaries and Wages	<b>43-490-1</b>						
Other Expenses	<b>43-490-2</b>						
Engineering Services and Cost:	<b>20-165</b>						
Other Expenses	<b>20-165-2</b>	7,000.00	5,900.00		3,530.20	3,530.20	
Public Building and Grounds:	<b>26-310</b>						
Salaries and Wages	<b>26-310-1</b>		28,436.00		29,010.05	29,010.05	
Other Expenses	<b>26-310-2</b>		33,738.00		21,551.77	21,551.77	
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		11,896.80	11,896.80	
Zoning Board of Adjustments:	<b>21-185</b>						
Other Expenses	<b>21-185-2</b>	9,700.00	9,700.00		23,784.18	23,784.18	
Hurricane Expenditures	<b>23-xxx</b>						
Insurance:	<b>23-225-2</b>						
General Liability			45,000.00		45,000.00	45,000.00	
Workers Compensation			53,785.00		53,785.00	53,785.00	
Employee Group Health		351,000.00	413,063.00		595,688.11	585,323.25	10,364.86
Surety Bonds			700.00		700.00	700.00	
Other Insurance		70,826.85	1,050.00		1,050.00	1,050.00	
		708,278.07	824,172.00		988,301.58	969,961.92	18,339.66

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<u>PUBLIC SAFETY</u>							
Fire:	25-265						
Salaries and Wages	25-265-1	8,400.00	400.00		408.07	408.07	
Other Expenses	25-265-2	24,500.00	32,500.00		19,963.77	19,963.77	
Police:	25-240						
Salaries and Wages	25-240-1	1,498,892.60	1,427,000.00		1,453,388.56	1,453,388.56	
Other Expenses	25-240-2	93,375.00	95,000.00		92,000.95	92,000.95	
Emergency Management Services:	25-252						
Other Expenses	25-252-2		100.00				
First Aid Contribution:							
Other Expenses	25-260	8,000.00	8,000.00		5,544.04	5,544.04	
		1,633,167.60	1,563,000.00		1,571,305.39	1,571,305.39	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>STREETS AND ROADS</b>							
Road Repairs and Maintenance:	<b>26-290</b>						
Salaries and Wages	<b>26-290-1</b>	377,132.87	82,803.00		80,454.56	80,454.56	
Other Expenses	<b>26-290-2</b>	88,752.00	39,450.00		38,906.30	38,906.30	
Snow Removal:	<b>26-290</b>						
Salaries and Wages	<b>26-290-1</b>	15,000.00	15,000.00		15,302.81	15,302.81	
Other Expenses	<b>26-290-2</b>	15,700.00	14,500.00		15,681.67	15,681.67	
		496,584.87	151,753.00		150,345.34	150,345.34	
<b>SANITATION</b>							
Sewer System:							
Salary and Wages			15,225.00		15,532.35	15,532.35	
Other Expenses		22,600.00	18,600.00		24,910.01	24,910.01	
		22,600.00	33,825.00		40,442.36	40,442.36	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<u>HEALTH AND WELFARE</u>							
Board of Health:	27-330						
Salaries and Wages	27-330-1		2,000.00		2,040.37	2,040.37	
Other Expenses	27-330-2	4,100.00	15,754.00		10,504.00	10,504.00	
Administration of Public Assistance:	27-345						
Other Expenses	27-345-2		1,100.00		177.32	177.32	
		4,100.00	18,854.00		12,721.69	12,721.69	
<u>RECREATION AND EDUCATION</u>							
Parks and Playgrounds:	28-375						
Other Expenses	28-375-2		19,000.00		1,129.99	1,129.99	
Recreation:	28-370						
Salaries and Wages	28-370-1		30,000.00		20,605.63	20,605.63	
Other Expenses	28-370-2	23,500.00	21,500.00		17,923.25	17,923.25	
Library Services:							
Other Expenses		7,500.00	7,500.00		1,962.50	1,962.50	
		31,000.00	78,000.00		41,621.37	41,621.37	



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>							
<b>Unemployment Compensation Fund</b>	<b>23-225</b>	2,500.00	5,000.00				
Utilities:							
Power	<b>31-430-2</b>	14,280.00	14,000.00		12,212.79	12,212.79	
Heating Fuel	<b>31-447-2</b>	42,840.00	42,000.00		2,266.10	2,266.10	
Gasoline	<b>31-460-2</b>	41,353.00	40,542.16		26,678.78	26,678.78	
Salary Adjustment	<b>31-445-2</b>		6,500.00				
Phones	<b>31-440-2</b>	17,340.00	17,000.00		18,902.88	18,902.88	
Accumulated Absences	<b>31-448-2</b>	45,000.00	50,000.00				
Street Lighting	<b>31-435-2</b>	29,580.00	29,000.00		17,261.27	17,261.27	
		192,893.00	204,042.16		77,321.82	77,321.82	
<b>Total Operations {Item 8(A)} within "CAPS"</b>	<b>34-199</b>	3,147,423.54	2,908,846.16		2,917,849.57	2,899,509.91	18,339.66
<b>B. Contingent</b>	<b>35-470</b>		10,000.00				
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-201</b>	3,147,423.54	2,918,846.16		2,917,849.57	2,899,509.91	18,339.66
Detail:							
<b>Salaries &amp; Wages</b>	<b>34-201-1</b>	2,041,729.29	1,728,364.00		1,746,816.31	1,746,816.31	
<b>Other Expenses (Including Contingent)</b>	<b>34-201-2</b>	1,105,694.25	1,190,482.16		1,171,033.26	1,152,693.60	18,339.66



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<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	47,888.02	29,046.00		34,581.90	34,581.90	
Social Security System (O.A.S.I.)	36-472	41,527.01	47,500.00		42,960.69	42,922.33	38.36
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	294,552.00	319,529.00		319,529.00	319,529.00	
		383,967.03	396,075.00		397,071.59	397,033.23	38.36
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	34-209	383,967.03	396,075.00		397,071.59	397,033.23	38.36
<b>(G) Cash Deficit of Preceding Year</b>	46-885						
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	34-299	3,531,390.57	3,314,921.16		3,314,921.16	3,296,543.14	18,378.02



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded from "CAPS" - (Cont.)</b>							
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>	316,840.00	340,500.00		340,500.00	335,285.03	5,214.97

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS" - (Cont.)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
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 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Interlocal Municipal Service Agreements</b>							
Township of North Caldwell:							
Police Dispatchers		74,256.00	70,000.00		70,000.00	70,000.00	
Health Services:							
Borough of West Orange		10,668.20					
Township of North Caldwell:							
Finance							
Animal Control Service Contract:							
Township of West Orange		5,157.12	5,056.00		5,056.00	5,056.00	
Deputy Registrar of Vital Statistics Contract:							
Borough of Caldwell		500.00	500.00		500.00		500.00
Township of North Caldwell:							
Municipal Court		93,000.00	79,810.00		79,810.00	79,810.00	
<b>Total Interlocal Municipal Service Agreements</b>	<b>42-999</b>	<b>183,581.32</b>	<b>155,366.00</b>		<b>155,366.00</b>	<b>154,866.00</b>	<b>500.00</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded from "CAPS" - (Cont.)</b>							
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)							
<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 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - 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	
Municipal Drug Alliance Grant Local Match			3,500.00		3,500.00	3,500.00	
Body Armor Grant	41-790-2		3,622.50		3,622.50	3,622.50	
Recycling Tonnage	41-711		18,337.46		18,337.46	18,337.46	
Clean Communities	41-705		5,395.37		5,395.37	5,395.37	
Obey the Signs or Pay the Fines			4,400.00		4,400.00	4,400.00	
Alcohol Education and Rehabilitation Program			2,548.63		2,548.63	2,548.63	
Drive Sober or Get Pulled Over			4,400.00		4,400.00	4,400.00	
Hazard Mitigation Grant:							
Emergency Generator - Borough Hall/Police			6,600.00		6,600.00	6,600.00	
Emergency Generator - Public Works			2,730.00		2,730.00	2,730.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded from "CAPS" - (Cont.)</b>							
<b>Public and Private Programs Offset by Revenues (continued)</b>							
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		65,533.96		65,533.96	65,533.96	
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	500,421.32	561,399.96		561,399.96	555,684.99	5,714.97
<b>Detail:</b>							
<b>Salaries &amp; Wages</b>	<b>34-305-1</b>						
<b>Other Expenses</b>	<b>34-305-2</b>	500,421.32	561,399.96		561,399.96	555,684.99	5,714.97



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues:</b>							
New Jersey Transportation Trust Fund Authority Act	41-865						
Forest Way, Hilltop Way, Park Lane and Stewart Road			215,000.00		215,000.00	215,000.00	
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	20,000.00	335,000.00		335,000.00	335,000.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>(D) Municipal Debt Service - Excluded from "CAPS"</b>							
Payment of Bond Principal	45-920	375,000.00	365,000.00		365,000.00	365,000.00	
Payment of Bond Anticipation Notes and Capital Notes	45-925						
Interest on Bonds	45-930	114,230.00	127,225.00		127,225.00	127,225.00	
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>	45-999	489,230.00	492,225.00		492,225.00	492,225.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>							
Emergency Authorizations	46-870						
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-55)	46-875		100,000.00		100,000.00	100,000.00	
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871						
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999		100,000.00		100,000.00	100,000.00	
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480						
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 &amp; 17.3)</b>	29-405						
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885						
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	34-309	1,009,651.32	1,488,624.96		1,488,624.96	1,482,909.99	5,714.97

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<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	1,009,651.32	1,488,624.96		1,488,624.96	1,482,909.99	5,714.97
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400	4,541,041.89	4,803,546.12		4,803,546.12	4,779,453.13	24,092.99
<b>(M) Reserve for Uncollected Taxes</b>	50-899	261,491.23	335,383.00		335,383.00	335,383.00	
<b>9. Total General Appropriations</b>	34-499	4,802,533.12	5,138,929.12		5,138,929.12	5,114,836.13	24,092.99

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	<b>34-299</b>	3,531,390.57	3,314,921.16		3,314,921.16	3,296,543.14	18,378.02
(A) Operations - Excluded from "CAPS"							
Other Operations	<b>34-300</b>	316,840.00	340,500.00		340,500.00	335,285.03	5,214.97
Uniform Construction Code	<b>22-999</b>						
Interlocal Municipal Services Agreements	<b>42-999</b>	183,581.32	155,366.00		155,366.00	154,866.00	500.00
Additional Appropriations Offset by Rev.	<b>34-303</b>						
Public & Private Programs Offset by Rev.	<b>40-999</b>		65,533.96		65,533.96	65,533.96	
Total Operations - Excluded from "CAPS"	<b>34-305</b>	500,421.32	561,399.96		561,399.96	555,684.99	5,714.97
(C) Capital Improvements	<b>44-999</b>	20,000.00	335,000.00		335,000.00	335,000.00	
(D) Municipal Debt Service	<b>45-999</b>	489,230.00	492,225.00		492,225.00	492,225.00	
(E) Deferred Charges - Excluded from "CAPS"	<b>46-999</b>		100,000.00		100,000.00	100,000.00	
(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>	261,491.23	335,383.00		335,383.00	335,383.00	
<b>Total General Appropriations</b>	<b>34-499</b>	<b>4,802,533.12</b>	<b>5,138,929.12</b>		<b>5,138,929.12</b>	<b>5,114,836.13</b>	<b>24,092.99</b>

**DEDICATED WATER UTILITY BUDGET**

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Operating Surplus Anticipated		30,000.00	125,000.00	125,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services				
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>	30,000.00	125,000.00	125,000.00
Rents	<b>08-503</b>	2,246,676.69	2,415,000.00	2,246,743.91
Fire Hydrant Service	<b>08-504</b>			
Miscellaneous	<b>08-505</b>	9,005.00	15,000.00	9,015.00
<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>	2,285,681.69	2,555,000.00	2,380,758.91

\*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 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>							
Salaries & Wages	55-501	375,110.12	600,000.00		612,125.84	612,112.50	13.34
Other Expenses	55-502	1,691,316.25	1,687,800.00		1,685,356.81	1,671,928.68	13,428.13
<b>Capital Improvements:</b>							
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	100.00	100.00		100.00	100.00	
Capital Outlay	55-512						
<b>Debt Service:</b>							
Payment of Bond Principal	55-520	110,000.00	105,000.00		105,000.00	105,000.00	
Payment of Bond Anticipation Notes and Capital Notes	55-521						
Interest on Bonds	55-522	45,508.75	47,775.00		47,775.00	46,858.24	
Interest on Notes	55-523	1,750.00					

116,022.24

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

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

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>							
<b>DEFERRED CHARGES:</b>							
Emergency Authorizations	55-530						
Overexpenditure of Appropriation							
<b>STATUTORY EXPENDITURES:</b>							
Contribution to:							
Public Employees' Retirement System	55-540	31,011.98	60,325.00		60,325.00	60,325.00	
Social Security System (O.A.S.I.)	55-541	28,384.59	49,000.00		44,317.35	44,277.78	39.57
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542	2,500.00	5,000.00				
<b>Judgments</b>	55-531						
<b>Deficit in Operations in Prior Years</b>	55-532						
<b>Surplus (General Budget)</b>	55-545						
<b>Total Water Utility Appropriations</b>	55-599	2,285,681.69	2,555,000.00		2,555,000.00	2,540,602.20	13,481.04



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

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	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 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	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 2013
		2014	2013	
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 2013 Paid or Charged
		2014	2013	
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 2013
		2014	2013	
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 2013 Paid or Charged
		2014	2013	
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 2013
		2014	2013	
Assessment Cash	53-101			
Deficit (Sewer Operating Utility Budget)	53-885			
<b>Total Sewer Utility Assessment Revenues</b>	<b>53-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
<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 2014 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, 2013**

**CHANGE IN CURRENT SURPLUS**

<b>ASSETS</b>		
Cash and Investments	1110100	1,477,033.70
Due from State of N.J. (C. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	425,669.46
Receivables with Offsetting Reserves:		
Taxes Receivable	1110300	138,131.41
Tax Title Liens Receivable	1110400	
Property Acquired by Tax Title Lien Liquidation	1110500	1,900.00
Other Receivables	1110600	85,647.87
Deferred Charges Required to be in 2012 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2012	1110800	
<b>Total Assets</b>	<b>1110900</b>	<b>2,128,382.44</b>

<b>LIABILITIES, RESERVES AND SURPLUS</b>		
*Cash Liabilities	2110100	1,061,055.47
Reserves for Receivables	2110200	225,679.28
Surplus	2110300	841,647.69
<b>Total Liabilities, Reserves and Surplus</b>		<b>2,128,382.44</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.)

		YEAR 2013	YEAR 2012
Surplus Balance, January 1st	2310100	248,691.44	463,617.82
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes			
*(Percentage collected: 2013 99.04%, 2012 98.77%)	2310200	14,389,750.53	13,825,329.03
Delinquent Taxes	2310300	174,923.99	147,535.92
Other Revenues and Additions to Income	2310400	2,099,694.89	1,505,034.72
<b>Total Funds</b>	<b>2310500</b>	<b>16,913,060.85</b>	<b>15,941,517.49</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	4,803,546.12	4,843,728.85
School Taxes (Including Local and Regional)	2310700	7,538,112.00	7,197,929.92
County Taxes (Including Added Tax Amounts)	2310800	3,645,686.58	3,530,289.37
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	84,068.46	220,877.91
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>16,071,413.16</b>	<b>15,792,826.05</b>
Less: Expenditures to be Raised by Future Taxes	2311200		100,000.00
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>16,071,413.16</b>	<b>15,692,826.05</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>841,647.69</b>	<b>248,691.44</b>

\*Nearest even percentage may be used.

Surplus Balance December 31, 2013	2311500	841,647.69
Current Surplus Anticipated in 2014 Budget	2311600	215,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>626,647.69</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 2014. During 2014, 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.

CAPITAL BUDGET (Current Year Action)  
2014

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 - 2014					6 TO BE FUNDED IN FUTURE YEARS
				5a 2014 BUDGET APPROPRIATION	5b CAPITAL IMPROVEMENT FUND	5c CAPITAL SURPLUS	5d GRANTS IN AID AND OTHER FUNDS	5e DEBT AUTHORIZED	
<u>General</u>									
Various Police Improvements	G-1	29,200				1,460		27,740	
Various Public Works Improvements	G-2	292,000				14,600		277,400	
Various Administrative Improvements	G-3	100,000				5,000		95,000	
Total General		421,200				21,060		400,140	
								800,280	

CAPITAL BUDGET (Current Year Action) - (continued)  
2014

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 - 2014					6 TO BE FUNDED IN FUTURE YEARS
				5a 2014 BUDGET APPROPRIATION	5b CAPITAL IMPROVEMENT FUND	5c CAPITAL SURPLUS	5d GRANTS IN AID AND OTHER FUNDS	5e DEBT AUTHORIZED	
Water									
Major Improvements to Vehicles	W-1	45,000				2,250		42,750	
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		265,000				13,250		251,750	
TOTALS - ALL PROJECTS		686,200				34,310		651,890	



ONE YEAR CAPITAL PROGRAM - 2014 - (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 2014	5b 2015	5c 2016	5d 2017	5e 2018	5f 2019
<u>Water</u>									
Major Improvements to Vehicles	W-1	45,000		45,000					
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					
		265,000		265,000					
TOTALS - ALL PROJECTS		265,000		265,000					

ONE YEAR CAPITAL PROGRAM - 2014  
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 2014	3b FUTURE YEARS				7a GENERAL	7b SELF LIQUIDATING	7c ASSESSMENT	7d SCHOOL
General										
Various Police Improvements	29,200			1,460			27,740			
Various Public Works Improvements	292,000			14,600			277,400			
Various Administrative Improvements	100,000			5,000			95,000			
Total General	421,200			21,060			400,140			

ONE YEAR CAPITAL PROGRAM - 2014 - (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 2014	3b FUTURE YEARS				7a GENERAL	7b SELF LIQUIDATING	7c ASSESSMENT	7d SCHOOL
Water										
Major Improvements to Vehicles	45,000			2,250				42,750		
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	265,000			13,250				251,750		
TOTALS - ALL PROJECTS	686,200			34,310				651,890		C-9

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

N/A

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Amount to be Raised by Taxation	54-190			
Interest Income	54-113			
Reserve Funds:				
<b>Total Trust Fund Revenues</b>	<b>54-299</b>			

APPROPRIATIONS	FCOA	Appropriated		Expended 2013	
		for 2014	for 2013	Paid or Charged	Reserved
Development of Lands for Recreation and Conservation:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	54-385-1				
Other Expenses	54-385-2				
Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	54-375-1				
Other Expenses	54-375-2				
Historic Preservation:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	54-176-1				
Other Expenses	54-176-2				
Recreation and Conservation	54-915-2				
Acquisition of Farmland	54-916-2				
Down Payments on Improvements	54-902-2				
Debt Service:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	54-920-2				XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXXXX
Interest on Bonds	54-930-2				XXXXXXXXXXXX
Interest on Notes	54-935-2				XXXXXXXXXXXX
Reserve for Future Use	54-950-2				
<b>Total Trust Fund Appropriations</b>	<b>54-499</b>				

SUMMARY OF PROGRAM	
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 2013:	_____ (Acres)
Farmland Preserved in 2013:	_____ (Acres)

