

**2012 MUNICIPAL DATA SHEET  
(MUST ACCOMPANY 2012 BUDGET)**

MUNICIPALITY: Borough of Victory Gardens

COUNTY: Morris

<u>Betty Simmons</u> Mayor's Name	<u>12/31/12</u> Term Expires
--------------------------------------	---------------------------------

Municipal Officials	
<u>Deborah Evans</u> Municipal Clerk	<u>3/1/89</u> Date of Orig. Appt.
<u>Lorraine Benderoth</u> Tax Collector	<u>1127</u> Cert. No.
<u>Amy Maronpot</u> Chief Financial Officer	<u>786</u> Cert. No.
<u>William F. Schroeder</u> Registered Municipal Accountant	<u>452</u> Lic. No.
<u>Phillip Feintuch</u> Municipal Attorney	

Official Mailing Address of Municipality

Borough of Victory Gardens  
337 South Salem Street  
Dover, N.J. 07801  
Phone #: (973)366-5312  
Fax #: (973)366-9711

Governing Body Members	
Name	Term Expires
<u>David Holeman</u>	<u>12/31/14</u>
<u>Sonia Hall</u>	<u>12/31/13</u>
<u>Ondria Garcia-Montes</u>	<u>12/31/12</u>
<u>Vera Cheatham</u>	<u>12/31/13</u>
<u>Veronica Hedgepath</u>	<u>12/31/12</u>
<u>Ismael Lorenzo</u>	<u>12/31/14</u>

Please attach this to your 2012 Budget and Mail to:

Director  
Division of Local Government Services  
Department of Community Affairs  
P.O. BOX 803  
Trenton, NJ 08625

Division Use Only
Municode: _____
Public Hearing Date: _____

# 2012 MUNICIPAL BUDGET

Municipal Budget of the \_\_\_\_\_ Borough of \_\_\_\_\_ Victory Gardens, County of \_\_\_\_\_ Morris 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

\_\_\_\_\_ 28th day of \_\_\_\_\_ February, 2012  
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 \_\_\_\_\_ 28th day of \_\_\_\_\_ February, 2012

\_\_\_\_\_  
Deborah Evans  
Clerk  
\_\_\_\_\_  
337 South Salem Street  
Address  
\_\_\_\_\_  
Dover, N.J. 07801  
Address  
\_\_\_\_\_  
(973)366-5312  
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 \_\_\_\_\_ 28th day of \_\_\_\_\_ February, 2012

\_\_\_\_\_  
William F. Schroeder of Nisivoccia, LLP

Registered Municipal Accountant

\_\_\_\_\_  
Mt. Arlington, N.J. 07856

Address

\_\_\_\_\_  
200 Valley Road, Suite 300

Address

\_\_\_\_\_  
(973)328-1825

Phone Number

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

Certified by me, this \_\_\_\_\_ 28th day of \_\_\_\_\_ February, 2012

\_\_\_\_\_  
Amy Maronpot

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET	<i>(Do not advertise this Certification form)</i>	CERTIFICATION OF APPROVED BUDGET
<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 style="text-align: center;"><b>STATE OF NEW JERSEY</b> Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2012 By: _____</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.A. 40A:4-79.</p> <p style="text-align: center;"><b>STATE OF NEW JERSEY</b> Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2012 By: _____</p>



**Borough of Victory Gardens**

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

	<b>YEAR 2012</b>
<b>General Appropriations For : (Reference to Item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXXXXXXXX
<b>1. Appropriations within "CAPS"</b>	XXXXXXXXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}</b>	940,785.00
<b>2. Appropriations excluded from "CAPS"</b>	XXXXXXXXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}</b>	142,500.00
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>	
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	142,500.00
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29)- Based on Estimated</b>	224,000.00
<b>88.00%    Percent of Tax Collections</b>	
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	<b>1,307,285.00</b>
<b>Building Aid Allowance            2012 - \$ _____</b>	
<b>for Schools-State Aid            2011 - \$ _____</b>	
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)</b>	
<b>(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>	714,531.00
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	592,754.00
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>	
<b>(c) Minimum Library Tax</b>	

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2011 APPROPRIATIONS EXPENDED AND CANCELLED**

	General Budget	Water Utility	Utility	Utility
<b>Budget Appropriations - Adopted Budget</b>	<b>1,379,053.00</b>			
<b>Budget Appropriations Added by N.J.S.A. 40A:4-87</b>				
<b>Emergency Appropriations</b>				
<b>Total Appropriations</b>	<b>1,379,053.00</b>			
<b>Expenditures:</b>				
<b>Paid or Charged (Including Reserve for Uncollected Taxes)</b>	<b>1,203,858.92</b>			
<b>Reserved</b>	<b>175,194.08</b>			
<b>Unexpended Balances Cancelled</b>				
<b>Total Expenditures and Unexpended Balances Cancelled</b>	<b>1,379,053.00</b>			
<b>Overexpenditures*</b>				

Explanations of Appropriations for  
"Other Expenses"

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

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

Materials, supplies and non-bondable equipment;

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

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

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

\* See Budget Appropriation items so marked to the right column of "Expended 2011 Reserved"

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

Information on the 2012 budget, together with a true copy of the entire budget, is available to the public for their inspection by contacting Deborah Evans at (973) 366-5312.

Also included is an analysis of the municipality's tax levy "CAP". The levy CAP, as required by state statute, allows a 2% increase over the previous year's local tax levy with certain allowable adjustments.

Also included is an analysis of the municipality's budget expenditure "CAP". The CAP, as required by state statute, allows a 3.5% increase over the previous year's budget with certain allowable adjustments.

**Group Insurance Plan For Employees:**

Total Estimated Cost	\$85,900
Less Applied Employee Contributions	(\$3,900)

Net Budgeted Expenses \$82,000

**Amount of Budgeted Group Insurance Plan For Employees:**

Inside "CAP" Appropriation	\$82,000
Outside "CAP" Appropriation	\$0

Total Amount Budgeted \$82,000

**I. Tax Rate**

As of the date of introduction of this budget, the Local, School and County Tax Rates have not been determined. Therefore, the 2012 Tax Rate and levies are subject to rate revision when final certification is made by the County Board of Taxation.

	2012 (Estimate)		2011 (Actual)	
	Amount	Tax Rate	Amount	Tax Rate
Local Taxes	\$ 592,754	0.797	\$ 592,022	0.797
Local School Taxes	*	*	884,372	1.189
County Taxes	*	*	198,559	0.267
	*	*	1,674,953	2.253

\* - Local School and County Taxes have not been finalized.

**NOTE:**

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY
3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM  
(e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

**III. Appropriation "CAPS"**

**Levy CAP Calculation**

Prior Year Amount to be raised by Taxation for Municipal Purposes	\$ 592,022
Changes in Service Provider	0
	<hr/>
Net Prior Year Tax Levy for Municipal Tax for Cap Calculation	592,022
2% Cap increase	11,840
Adjusted Tax Levy Prior to Exclusions	603,862
Exclusions:	
Allowable Health Insurance increases	400
Allowable pension increases	0
Capital Improvement Fund	0
Adjusted Tax Levy	<hr/> 604,262
Additions:	
New ratables	0
Waiver application	0
Maximum Allowable Amount to be Raised by Taxation	<hr/> <hr/> 604,262
Amount to Raised by Taxation for Municipal Purposes	\$ <hr/> <hr/> 592,754

**Expenditure Cap Calculation**

Total Appropriations for 2011	\$ 1,379,053
CAP Base Adjustment	<hr/> 1,379,053
Modifications:	
Reserve for Uncollected Taxes	\$ 220,000
Debt Service	
Capital Improvements	100,000
Operations Excluded from CAP	139,000
Deferred Charges	
Total Modifications	<hr/> 459,000
Amount on Which 3.5% CAP is Applied	920,053
CAP (3.5%)	<hr/> 32,202
Allowable Appropriations before	
Modifications	952,255
Modifications:	
CAP Banked	
Assessed value of new construction	0
	<hr/>
Maximum allowable General Appropriations	
for municipal purposes within CAPS	\$ <hr/> <hr/> 952,255

The expenditure "CAP" calculation is based on the Cost of Living Adjustment ( COLA ) as required by the Division of Local Government Services, State Department of Community Affairs.

**NOTE:**

Sheet 3b-1

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY
3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the



**EXPLANATORY STATEMENT - (Continued)**

**Analysis of Compensated Absence Liability**

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
All Employees	87.6	19,052			x
<b>Totals</b>	<b>87.6</b>	<b>19,052</b>			
<b>Total Funds Reserved as of end of 2011</b>		<b>0</b>			
<b>Total Funds Appropriated in 2012</b>		<b>0</b>			

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2011
		2012	2011	
1. Surplus Anticipated	08-101	370,000.00	380,000.00	380,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	370,000.00	380,000.00	380,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx			
Licenses:	xxxxxxx			
Alcoholic Beverages	08-103	2,000.00	2,000.00	4,800.00
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	8,000.00	8,000.00	18,588.56
Other	08-109			
Interest and Costs on Taxes	08-112	11,650.00	13,850.00	11,651.70
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	7,350.00	3,000.00	16,623.98
Anticipated Utility Operating Surplus	08-114			
Sewer Rents	08-117	135,000.00	135,000.00	152,522.48

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

	FCOA Account Number	Anticipated		Realized in Cash in 2011
		2012	2011	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (Continued):</b>				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>164,000.00</b>	<b>161,850.00</b>	<b>204,186.72</b>

















## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2011
		2012	2011	
<b>Summary of Revenues</b>	xxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	370,000.00	380,000.00	380,000.00
<b>2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102			
<b>3. Miscellaneous Revenues</b>	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
<b>Total Section A: Local Revenues</b>	08-001	164,000.00	161,850.00	204,186.72
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	09-001	73,706.00	73,706.00	73,706.00
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08-002	3,500.00	6,650.00	3,513.20
<b>Total Section D: Director of Local Government Services - Shared Service Agreements</b> Special Items of General Revenue Anticipated with Prior Written Consent of	11-001			
<b>Total Section E: Director of Local Government Services - Additional Revenues</b> Special Items of General Revenue Anticipated with Prior Written Consent of	08-003			
<b>Total Section F: Director of Local Government Services - Public and Private Revenues</b> Special Items of General Revenue Anticipated with Prior Written Consent of	10-001	4,000.00	84,000.00	84,000.00
<b>Total Section G: Director of Local Government Services - Other Special Items</b> Special Items of General Revenue Anticipated with Prior Written Consent of	08-004	49,325.00	49,825.00	49,348.00
<b>Total Miscellaneous Revenues</b>	13-099	294,531.00	376,031.00	414,753.92
<b>4. Receipts from Delinquent Taxes</b>	15-499	50,000.00	31,000.00	31,108.66
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	13-199	714,531.00	787,031.00	825,862.58
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	xxxxxxxxx			
<b>a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes</b>	07-190	592,754.00	592,022.00	758,571.25
<b>b) Addition to Local District School Tax</b>	07-191			
<b>c) Minimum Library Tax</b>	07-192			
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	592,754.00	592,022.00	758,571.25
<b>7. Total General Revenues</b>	13-299	1,307,285.00	1,379,053.00	1,584,433.83

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2011	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT:</b>							
<b>Mayor and Council:</b>							
Salaries & Wages	20-110-1	25,750.00	25,000.00		25,000.00	24,969.63	30.37
Other Expenses	20-110-2	1,500.00	1,500.00		1,500.00	1,159.60	340.40
<b>Clerk:</b>							
Salaries & Wages	20-120-1	92,700.00	90,000.00		90,000.00	88,708.16	1,291.84
Other Expenses	20-120-2	42,000.00	26,500.00		26,500.00	12,485.02	14,014.98
<b>Financial Administration:</b>							
Salaries & Wages	20-130-1	20,000.00	20,000.00		20,000.00	15,539.07	4,460.93
Other Expenses	20-130-2	1,200.00	1,000.00		1,000.00	309.99	690.01
Annual Audit	20-135-2	29,610.00	28,460.00		28,460.00	28,460.00	
<b>Tax Collector:</b>							
Salaries & Wages	20-145-1	6,285.00	6,100.00		6,100.00	5,455.70	644.30
Other Expenses	20-145-2	2,800.00	1,500.00		1,500.00	1,380.00	120.00
<b>Assessment of Taxes:</b>							
Salaries & Wages	20-150-1	7,250.00	7,000.00		7,000.00	6,943.21	56.79
Other Expenses	20-150-2	1,000.00	1,000.00		1,000.00	907.53	92.47

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2011	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT (continued):</b>							
<b>Legal Services and Costs:</b>							
Other Expenses	20-155-2	80,000.00	85,000.00		83,000.00	59,830.89	23,169.11
<b>Engineering Services and Costs:</b>							
Other Expenses	20-165-2	32,000.00	35,000.00		35,000.00	22,148.15	12,851.85
<b>LAND USE ADMINISTRATION:</b>							
<b>Municipal Land Use Law (N.J.S.A. 40:55D-1):</b>							
<b>Planning Board:</b>							
Other Expenses	21-180-2	3,000.00	4,900.00		4,900.00	1,898.87	3,001.13
<b>Insurance:</b>							
Group Insurance Plans for Employees	23-220-2	82,000.00	78,000.00		78,000.00	65,184.36	12,815.64
Other Insurance Premiums	23-210-2	45,000.00	60,000.00		60,000.00	35,950.86	24,049.14

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2011	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC SAFETY FUNCTIONS:</b>							
<b>Emergency Management:</b>							
Other Expenses	25-252-2	500.00	500.00		500.00	50.00	450.00
<b>Fire:</b>							
Aid to Volunteer Fire Companies	25-255-2	36,000.00	35,000.00		35,000.00	33,000.00	2,000.00
Other Expenses	25-265-2	8,500.00	8,000.00		8,000.00	7,392.75	607.25
Other Expenses - Fire Hydrants	25-265-2	4,000.00	4,000.00		4,000.00	3,588.00	412.00
<b>Uniform Fire Safety:</b>							
Other Expenses	25-265-2	1,200.00	1,200.00		1,200.00		1,200.00
<b>PUBLIC WORKS FUNCTIONS:</b>							
<b>Road Repairs and Maintenance:</b>							
Salaries & Wages	26-290-1	92,700.00	90,000.00		87,000.00	83,127.82	3,872.18
Other Expenses	26-290-2	50,000.00	30,000.00		35,000.00	33,060.17	1,939.83
Traffic Lights	26-290-2	1,500.00	1,500.00		1,500.00		1,500.00
Garbage and Trash Removal	26-305-2	91,000.00	95,000.00		95,000.00	90,348.00	4,652.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2011	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC SAFETY FUNCTIONS: (Cont'd)</b>							
Public Building and Grounds:							
Other Expenses	26-310-2	17,000.00	17,000.00		17,000.00	13,909.84	3,090.16
<b>HEALTH AND HUMAN SERVICES FUNCTIONS:</b>							
Board of Health:							
Other Expenses	27-330-2	500.00	500.00		500.00	114.00	386.00
Health Services:							
Contractual	27-330-2	31,000.00	30,000.00		30,000.00	28,571.00	1,429.00
Dog Regulation:							
Other Expenses	27-340-2	7,500.00	7,500.00		7,500.00	5,380.98	2,119.02
<b>PARKS AND RECREATION FUNCTIONS:</b>							
Recreation and Education:							
Other Expenses	28-370-2	3,000.00	3,500.00		3,500.00	2,500.00	1,000.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2011	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>UTILITY EXPENSES AND BULK PURCHASES:</b>							
Utilities	31-430-460	22,000.00	28,000.00		28,000.00	16,068.93	11,931.07
Street Lighting	31-435-2	10,000.00	10,000.00		10,000.00	6,905.89	3,094.11
<b>Municipal Court:</b>							
Salaries & Wages	43-490-1	16,000.00	15,200.00		15,200.00	12,785.84	2,414.16
Other Expenses	43-490-2	2,500.00	2,500.00		2,500.00	1,836.71	663.29
<b>Public Defender (P.L. 1997 C.256):</b>							
Other Expenses	43-495-2	2,400.00	2,400.00		2,400.00	2,400.00	



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2011	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>Total Operations (Item 8(A)) within "CAPS"</b>	34-199	892,085.00	874,810.00		874,810.00	733,601.65	141,208.35
<b>B. Contingent</b>	35-470			xxxxxxxxxxxxxx			
<b>Total Operations Including Contingent within "CAPS"</b>	34-201	892,085.00	874,810.00		874,810.00	733,601.65	141,208.35
<b>Detail:</b>							
<b>Salaries &amp; Wages</b>	34-201-1	282,375.00	274,350.00		271,350.00	258,510.11	12,839.89
<b>Other Expenses (Including Contingent)</b>	34-201-2	609,710.00	600,460.00		603,460.00	475,091.54	128,368.46

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2011	
	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS"	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(1) DEFERRED CHARGES	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			
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				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2011	
	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS" (continued)	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(2) STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Contribution to: Public Employees' Retirement System	36-471	21,500.00	19,243.00		19,243.00	19,243.00	
Social Security System (O.A.S.I)	36-472	24,000.00	23,000.00		23,000.00	20,426.27	2,573.73
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475						
Unemployment Compensation Insurance	23-225	3,200.00	3,000.00		3,000.00	3,000.00	
Disability Insurance	23-225						
Defined Contribution Retirement Program	36-477						
<b>Total Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"</b>	<b>34-209</b>	<b>48,700.00</b>	<b>45,243.00</b>		<b>45,243.00</b>	<b>42,669.27</b>	<b>2,573.73</b>
G) Cash Deficit of Preceeding Year	46-855						
<b>(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"</b>	<b>34-299</b>	<b>940,785.00</b>	<b>920,053.00</b>		<b>920,053.00</b>	<b>776,270.92</b>	<b>143,782.08</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2011	
	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Group Insurance Plans for Employees	23-220-2		2,000.00		2,000.00		2,000.00
R.V.R.S.A.:							
Share of Costs	31-455-2	101,000.00	101,000.00		101,000.00	95,175.00	5,825.00
911 Costs	31-440-2	21,000.00	32,000.00		32,000.00	20,000.00	12,000.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	Appropriated					Expended 2011	
	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>	<b>122,000.00</b>	<b>135,000.00</b>		<b>135,000.00</b>	<b>115,175.00</b>	<b>19,825.00</b>

**CURRENT FUND - APPROPRIATIONS**

<b>8. GENERAL APPROPRIATIONS</b>  (A) Operations - Excluded from "CAPS"	Appropriated					Expended 2011	
	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 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)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>Total Uniform Construction Code Appropriations</b>	22-999						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2011	
	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Shared Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>Total Shared Service Agreements</b>	42-999						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2011	
	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
<b>Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)</b>	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-43.3h)</b>	34-303						



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations-Excluded from "CAPS"(continued)	Appropriated					Expended 2011	
	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>Total Public and Private Programs Offset by Revenues</b>	40-999	4,000.00	4,000.00		4,000.00	4,000.00	
<b>Total Operations - Excluded from "CAPS"</b>	34-305	126,000.00	139,000.00		139,000.00	119,175.00	19,825.00
Detail:							
Salaries & Wages	34-305-1						
Other Expenses	34-305-2	126,000.00	139,000.00		139,000.00	119,175.00	19,825.00



**CURRENT FUND - APPROPRIATIONS**

<b>8. GENERAL APPROPRIATIONS</b>	<b>Appropriated</b>					<b>Expended 2011</b>	
	<b>FCOA Account Number</b>	<b>for 2012</b>	<b>for 2011</b>	<b>for 2011 By Emergency Appropriation</b>	<b>Total for 2011 As Modified By All Transfers</b>	<b>Paid or Charged</b>	<b>Reserved</b>
<b>(C) Capital Improvements - Excluded from "CAPS"</b>							
<b>Public and Private Programs Offset by Revenues:</b>	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>New Jersey DOT Trust Fund Authority Act</b>	41-865		80,000.00		80,000.00	80,000.00	
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	16,500.00	100,000.00		100,000.00	88,413.00	11,587.00

**CURRENT FUND - APPROPRIATIONS**

GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	Appropriated					Expended 2011	
	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920						XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925						XXXXXXXXXX
Interest on Bonds	45-930						XXXXXXXXXX
Interest on Notes	45-935						XXXXXXXXXX
Green Trust Loan Program:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
<b>Total Municipal Debt Service-Excluded from "CAPS"</b>	<b>45-999</b>						<b>XXXXXXXXXX</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2011	
	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"							
<b>(1) DEFERRED CHARGES:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 5 Years (N.J.S.A.40A:4-55)	46-875			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 3 Years (N.J.S.A.40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999			xxxxxxxxxxx			xxxxxxxxxxx
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	37-480			xxxxxxxxxxx			
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.40:48-17.1 & 17.3)	29-405			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	34-309	142,500.00	239,000.00		239,000.00	207,588.00	31,412.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2011	
	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes- Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(I) Type 1 District School Debt Service	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	48-920						xxxxxxxxxx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxx
Interest on Bonds	48-930						xxxxxxxxxx
Interest on Notes	48-935						xxxxxxxxxx xxxxxxxxxx
Total of Type 1 District School Debt Service -Excluded from "CAPS"	48-999						
(J) Deferred Charges and Statutory Expenditures- Local School - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations - Schools	29-406			xxxxxxxxxx			xxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"	29-409						
(K) Total Municipal Appropriations for Local District School Purposes {Items(I) and (J)}-Excluded from "CAPS"	29-410						
(O) Total General Appropriations - Excluded from "CAPS"	34-399	142,500.00	239,000.00		239,000.00	207,588.00	31,412.00
(L) Subtotal General Appropriations {Items (H-I) and (O)}	34-400	1,083,285.00	1,159,053.00		1,159,053.00	983,858.92	175,194.08
(M) Reserve for Uncollected Taxes	50-899	224,000.00	220,000.00	xxxxxxxxxxxxxx	220,000.00	220,000.00	xxxxxxxxxx
9. Total General Appropriations	34-499	1,307,285.00	1,379,053.00		1,379,053.00	1,203,858.92	175,194.08

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	Appropriated					Expended 2011	
	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	940,785.00	920,053.00		920,053.00	776,270.92	143,782.08
	xxxxx						
(a) Operations - Excluded from "CAPS"	xxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Other Operations	34-300	122,000.00	135,000.00		135,000.00	115,175.00	19,825.00
Uniform Construction Code	22-999						
Shared Service Agreements	42-999						
Additional Appropriations Offset by Revs.	34-303						
Public & Private Progs Offset by Revs.	40-999	4,000.00	4,000.00		4,000.00	4,000.00	
Total Operations - Excluded from "CAPS"	34-305	126,000.00	139,000.00		139,000.00	119,175.00	19,825.00
(C) Capital Improvements	44-999	16,500.00	100,000.00		100,000.00	88,413.00	11,587.00
(D) Municipal Debt Service	45-999						
(E) Total Deferred Charges (sheet 18 + 28)	46-999			xxxxxxxxx			xxxxxxxxx
(F) Judgements	37-480						
(G) Cash Deficit	46-885						
(K) Local School District Purposes	24-410						
(N) Transferred to Board of Education	29-405						
(M) Reserve for Uncollected Taxes	50-899	224,000.00	220,000.00		220,000.00	220,000.00	
Total General Appropriations	34-499	1,307,285.00	1,379,053.00		1,379,053.00	1,203,858.92	175,194.08



## DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	Appropriated					Expended 2011	
	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501						
Other Expenses	55-502						
<b>Capital Improvements:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxx			
Capital Outlay	55-512						
<b>Debt Service:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxxx
							xxxxxxxxxxx

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

Note: Use Sheet 33 for Water Utility only.

13. APPROPRIATIONS FOR	Appropriated					Expended 2011	
	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Contribution to:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542						
Disability Insurance	55-543						
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
Total Water Utility Appropriations	55-599						

**DEDICATED**

**UTILITY BUDGET**

10 DEDICATED REVENUES FROM	FCOA Account Number	Anticipated		Realized in Cash in 2011
		2012	2011	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Deficit (General Budget)	08-549			
Total Utility Revenues	08-599			

Use a separate set of sheets for each separate utility.

**DEDICATED**

**UTILITY BUDGET - (Continued)**

13. APPROPRIATIONS FOR	Appropriated					Expended 2011	
	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Salaries &amp; Wages</b>	55-501						
<b>Other Expenses</b>	55-502						
<b>Capital Improvements:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Down Payments on Improvements</b>	55-510						
<b>Capital Improvement Fund</b>	55-511			xxxxxxxxxxx			
<b>Capital Outlay</b>	55-512						
<b>Debt Service:</b>	xxxxxxx	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Payment of Bond Principal</b>	55-520						xxxxxxxxxxx
<b>Payment of Bond Anticipation Notes and     Capital Notes</b>	55-521						xxxxxxxxxxx
<b>Interest on Bonds</b>	55-522						xxxxxxxxxxx
<b>Interest on Notes</b>	55-523						xxxxxxxxxxx
							xxxxxxxxxxx

**DEDICATED**

**UTILITY BUDGET - (Continued)**

13. APPROPRIATIONS FOR	Appropriated					Expended 2011	
	FCOA Account Number	for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>DEFERRED CHARGES:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxx			xxxxxxxxxxx
Emergency Authorizations (N.J.S.A.40A:4-55)				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
<b>STATUTORY EXPENDITURES:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542						
<b>Judgments</b>	55-531						
<b>Deficits in Operations in Prior Years</b>	55-532			xxxxxxxxxxx			xxxxxxxxxxx
<b>Surplus (General Budget)</b>	55-545			xxxxxxxxxxx			xxxxxxxxxxx
<b>Total Utility Appropriations</b>	55-599						

## DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2011
		2012	2011	
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 2011 Paid or Charged
		2012	2011	
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 2011
		2012	2011	
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 2011 Paid or Charged
		2012	2011	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
<b>Total Water Utility Assessment Appropriations</b>	<b>52-999</b>			

**UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2011
		2012	2011	
Assessment Cash	53-101			
Deficit ( _____ )	53-885			
<b>Total</b> <u>Assessment Revenue</u>	<b>53-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2011 Paid or Charged
		2012	2011	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
<b>Total</b>	<b>53-999</b>			

Dedication by Rider - (N.J.S.A. 40A:4-39) "The dedicated revenues anticipated during the year 2012 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; 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 Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income Uniform Fire Safety Act Penalty Monies are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

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

**APPENDIX TO BUDGET STATEMENT**

**COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN  
CURRENT FUND BALANCE SHEET  
DECEMBER 31, 2011**

<b>Assets</b>		
Cash and Investments	1110100	2,533,478.31
Due from State of N.J.(c.20 P.L. 1971)	1111000	750.00
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves: xxxxxxxx		
Taxes Receivable	1110300	53,218.45
Tax Title Liens Receivable	1110400	
Property Acquired by Tax Title Lien Liquidation	1110500	
Other Receivables	1110600	50,447.16
Deferred Charges Required to be in 2012 Budget	1110700	
Deferred Charges Required to be in Budget Subsequent to 2012	1110800	
<b>Total Assets</b>	<b>1110900</b>	<b>2,637,893.92</b>
<b>LIABILITIES, RESERVES, AND SURPLUS</b>		
Cash Liabilities	2110100	1,889,185.65
Reserves for Receivables	2110200	103,665.61
Surplus	2110300	645,042.66
<b>Total Liabilities, Reserves and Surplus</b>		<b>2,637,893.92</b>

School Tax Levy Unpaid	2220110	3,375.65
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	3,375.65

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

**CURRENT SURPLUS**

		YEAR 2011	YEAR 2010
Surplus Balance, January 1st	2310100	654,753.00	701,101.94
<b>CURRENT REVENUES ON A CASH BASIS:</b>			
Current Taxes *(Percentage collected: 2011 96.77% 2010 98.12%)	2310200	1,621,501.34	1,625,111.46
Delinquent Taxes	2310300	31,108.66	60,654.12
Other Revenues and Additions to Income	2310400	614,584.65	531,197.28
<b>Total Funds</b>	<b>2310500</b>	<b>2,921,947.65</b>	<b>2,918,064.80</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	1,159,053.00	1,154,031.00
School Taxes (Including Local and Regional)	2310700	884,370.81	868,146.22
County Taxes (Including Added Tax Amounts)	2310800	198,559.28	212,731.84
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	34,921.90	28,402.74
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>2,276,904.99</b>	<b>2,263,311.80</b>
Less: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>2,276,904.99</b>	<b>2,263,311.80</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>645,042.66</b>	<b>654,753.00</b>

\* Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2012 Budget**

Surplus Balance December 31, 2011		645,042.66
Current Surplus Anticipated in 2012 Budget		370,000.00
<b>Surplus Balance Remaining</b>		<b>275,042.66</b>

**2012**  
**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

**This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.**

**CAPITAL BUDGET**

- A plan for all capital expenditures for the current fiscal year.  
If no Capital Budget is included, check the reason why:

- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.
- No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

A multi-year list of planned capital projects, including the current year.  
Check appropriate box for number of years covered, including current year:

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- \_\_\_\_\_ years. (Exceeding minimum time period)
- Check if municipality is under 10,000 has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

## NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The following pages reflect the estimated needs for the Borough of Victory Gardens for the years 2012 through 2014, as required by New Jersey State Statute.  
We retain the right to make changes as a result of our growth or as the occasion merits.

**CAPITAL BUDGET (Current Year Action)  
2012**

Local Unit

Borough of Victory Gardens

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2011					6 TO BE FUNDED IN FUTURE YEARS
				5a 2012 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Drainage Improvements	1	5,000.00		5,000.00					
Playground Reconstruction	2	1,500.00		1,500.00					
	3								
	4								
	5								
	6								
	7								
	8								
	9								
	10								
<b>TOTALS - ALL PROJECTS</b>	<b>33-199</b>	<b>6,500.00</b>		<b>6,500.00</b>					

**3 YEAR CAPITAL PROGRAM - 2012 to 2014**  
**Anticipated Project Schedule and Funding Requirements**

Local Unit Borough of Victory Gardens

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME						
				5a 2012	5b 2013	5c 2014	5d 2015	5e 2016	5f 2017
Drainage Improvements	1	5,000.00		5,000.00					
Playground Reconstruction	2	1,500.00		1,500.00					
	3								
	4								
	5								
	6								
	7								
	8								
	9								
	10								
<b>TOTAL ALL PROJECTS</b>	<b>33-299</b>	<b>6,500.00</b>		<b>6,500.00</b>					

**3 YEAR CAPITAL PROGRAM 2012 to 2014  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

**Local Unit**

**Borough of Victory Gardens**

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2012	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Drainage Improvements	5,000.00	5,000.00								
Playground Reconstruction	1,500.00	1,500.00								
<b>TOTAL ALL PROJECTS 33-399</b>	<b>6,500.00</b>	<b>6,500.00</b>								

**SECTION 2 - UPON ADOPTION FOR YEAR 2012**

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

**RESOLUTION**

Be It Resolved by the Governing Body of the Borough of Victory Gardens, County of Morris that the budget herein before set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 592,754.00 (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) \$ \_\_\_\_\_ (Sheet 38) Minimum Library Levy **Abstained**

**RECORDED VOTE**

(insert last name) AYES Nays Absent

**SUMMARY OF REVENUES**

<b>1. General Revenues</b>		
Surplus Anticipated	08-100	\$ 370,000.00
Miscellaneous Revenues Anticipated	13-099	\$ 294,531.00
Receipts from Delinquent Taxes	15-499	\$ 50,000.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	<b>07-190</b>	<b>\$ 592,754.00</b>
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I</u> SCHOOL DISTRICTS ONLY:</b>		
Item 6, Sheet 11	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 I School Districts Only		
<b>4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II</u> 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</b>		
Total Revenues	13-299	\$ <u>1,307,285.00</u>

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXXX	XXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXXX	XXXXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 940,785.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$
(g) Cash Deficit	46-885	
<b>Excluded from "CAPS"</b>	XXXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 126,000.00
(c) Capital Improvements	44-999	\$ 16,500.00
(d) Municipal Debt Service	45-999	\$
(e) Deferred Charges - Municipal	46-999	\$
(f) Judgements	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 (Include Other Reserves If Any)	50-899	\$ 224,000.00
<b>6. SCHOOL APPROPRIATIONS - TYPE 1 SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>	07-195	\$
<b>Total Appropriations</b>	34-499	\$ 1,307,285.00

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on March 27, 2012. 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 2012 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 27th day of March , 2012, \_\_\_\_\_ Clerk

*Signature*

**LOCAL UNIT \_\_\_\_\_ OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2011	APPROPRIATIONS	FCOA	Appropriated		Expended 2011	
		2012	2011				for 2012	for 2011	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-375-1				
Reserve Funds:					Other Expenses	54-375-2				
				N/A	Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-176-1				
Public and Private Revenues:					Other Expenses	54-176-2				
					Acquisition of Lands for Recreation and Conservation	54-915-2				
Total Trust Fund Revenues:	54-299				Acquisition of Farmland	54-916-2				
<b>Summary of Program</b>					Down Payments on Improvements	54-906-2				
Year Referendum Passed/Implemented				(Date)	Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Rate Assessed				\$	Payment of Bond Principal	54-920-2				xxxxxxx
Total Tax Collected to date				\$	Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx
Total Expended to date				\$	Interest on Bonds	54-930-2				xxxxxxx
Total Acreage Preserved to date					Interest on Notes	54-935-2				xxxxxxx
Recreation land preserved in 2011				(Acres)						
Farmland preserved in 2011				(Acres)	Reserve for Future Use	54-950-2				
				(Acres)	Total Trust Fund Appropriations:	54-499				

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

Contracting Unit Borough of Victory Gardens

Year Ending: December 31, 2011

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.

\_\_\_\_\_ Date

\_\_\_\_\_ Clerk of the Governing Body