

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

MUNICIPALITY: Borough of Victory Gardens

COUNTY: Morris

<u>David Holeman</u> Mayor's Name	<u>12/31/16</u> Term Expires
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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>N-0786</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>James Glass</u>	<u>12/31/14</u>
<u>Sonia Hall</u>	<u>12/31/13</u>
<u>Ondria Garcia-Montes</u>	<u>12/31/15</u>
<u>Vera Cheatham</u>	<u>12/31/13</u>
<u>Veronica Hedgepath</u>	<u>12/31/15</u>
<u>Ismael Lorenzo</u>	<u>12/31/14</u>

Please attach this to your 2013 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: _____

2013 MUNICIPAL BUDGET

Municipal Budget of the Borough of Victory Gardens, County of Morris for the Fiscal Year 2013

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

12th day of March, 2013
and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 12th day of March, 2013

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 12th day of March, 2013

William F. Schroeder of Nisivoccia, LLP 200 Valley Road, Suite 300

Registered Municipal Accountant

Mt. Arlington, N.J. 07856

Address

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 12th day of March, 2013

Amy Maronpot

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

CERTIFICATION OF APPROVED 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: , 2013 By:

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.

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

Dated: , 2013 By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the _____ Borough _____ of Victory Gardens , County of Morris for the Fiscal Year 2013

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

Be it Further Resolved, that said Budget be published in the _____ Daily Record

in the issue of _____ March 19th _____, 2013

The Governing Body of the _____ Borough _____ of Victory Gardens does hereby approve the following as the Budget for the year 2013.

RECORDED VOTE
(Insert last name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and the Tax Resolution was approved by the _____ Governing Body _____ of the _____ Borough

of _____ Victory Gardens _____, County of _____ Morris _____, on _____ March 12th _____, 2013

A Hearing on the Budget and Tax Resolution will be held at _____ Municipal Building _____, on _____ April 9th _____, 2013 at

_____ 6:00 _____ o'clock _____ (A.M.) _____ (P.M.) _____ at which time and place objections to said Budget and Tax Resolution for the year 2013
(Cross out one)

may be presented by taxpayers or other interested persons.

Borough of Victory Gardens

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2013
General Appropriations For : (Reference to Item and sheet number should be omitted in advertised budget)		XXXXXXXXXXXXXXXXXX
1. Appropriations within "CAPS"		XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}		959,696.00
2. Appropriations excluded from "CAPS"		XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}		147,640.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		147,640.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29)- Based on Estimated		225,000.00
	88.00% Percent of Tax Collections	
4. Total General Appropriations (Item 9, Sheet 29)		1,332,336.00
Building Aid Allowance 2013 - \$ _____		
for Schools-State Aid 2012 - \$ _____		
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		718,131.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		614,205.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		
(c) Minimum Library Tax		

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2012 APPROPRIATIONS EXPENDED AND CANCELLED

	General Budget	Water Utility	Utility	Utility
Budget Appropriations - Adopted Budget	1,307,285.00			
Budget Appropriations Added by N.J.S.A. 40A:4-87				
Emergency Appropriations				
Total Appropriations	1,307,285.00			
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	1,113,766.51			
Reserved	193,518.49			
Unexpended Balances Cancelled				
Total Expenditures and Unexpended Balances Cancelled	1,307,285.00			
Overexpenditures*				

**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 2012 Reserved"

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Information on the 2013 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	\$91,995
Less Applied Employee Contributions	(\$3,995)

Net Budgeted Expenses \$88,000

Amount of Budgeted Group Insurance Plan For Employees:

Inside "CAP" Appropriation	\$85,280
Outside "CAP" Appropriation	\$2,720
Total Amount Budgeted	\$88,000

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 2013 Tax Rate and levies are subject to rate revision when final certification is made by the County Board of Taxation.

	2013 (Estimate)		2012 (Actual)	
	Amount	Tax Rate	Amount	Tax Rate
Local Taxes	\$ 614,205	0.827	\$ 592,754	0.800
Local School Taxes	*	*	843,837	1.140
County Taxes	*	*	191,373	0.260
	*	*	1,627,964	2.200

* - 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	\$ 592,754
Changes in Service Provider	0
Net Prior Year Tax Levy for Municipal Tax for Cap Calculation	<u>592,754</u>
2% Cap increase	<u>11,855</u>
Adjusted Tax Levy Prior to Exclusions	604,609
Exclusions:	
Allowable Health Insurance increases	4,360
Allowable pension increases	5,070
Capital Improvement Fund	0
Adjusted Tax Levy	<u>614,039</u>
Additions:	
New ratables	0
CAP Bank	12,919
Maximum Allowable Amount to be Raised by Taxation	<u><u>626,958</u></u>
 Amount to Raised by Taxation for Municipal Purposes	 \$ <u><u>614,205</u></u>

Expenditure Cap Calculation

Total Appropriations for 2012	\$ 1,307,285
CAP Base Adjustment	<u>1,307,285</u>
 Modifications:	
Reserve for Uncollected Taxes	\$ 224,000
Debt Service	
Capital Improvements	16,500
Operations Excluded from CAP	126,000
Deferred Charges	
Total Modifications	<u>366,500</u>
Amount on Which 3.5% CAP is Applied	940,785
CAP (3.5%)	<u>32,927</u>
Allowable Appropriations before	
Modifications	973,712
Modifications:	
CAP Banked	24,984
Assessed value of new construction	0
 Maximum allowable General Appropriations for municipal purposes within CAPS	 <u><u>\$ 998,696</u></u>

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	19,546			x
Totals	87.6	19,546			
Total Funds Reserved as of end of 2012		0			
Total Funds Appropriated in 2013		0			

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in
		2013	2012	Cash in 2012
1. Surplus Anticipated	08-101	380,000.00	370,000.00	370,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	380,000.00	370,000.00	370,000.00
3. Miscellaneous Revenues - Section A:Local Revenues	xxxxxxxx			
Licenses:	xxxxxxxx			
Alcoholic Beverages	08-103	4,000.00	2,000.00	5,000.00
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	xxxxxxxx			
Municipal Court	08-110	10,000.00	8,000.00	11,274.37
Other	08-109			
Interest and Costs on Taxes	08-112	12,000.00	11,650.00	13,753.89
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	6,500.00	7,350.00	6,772.70
Anticipated Utility Operating Surplus	08-114			
Sewer Rents	08-117	135,000.00	135,000.00	140,745.58

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	FCOA Account Number	Anticipated		Realized in Cash in 2012
		2013	2012	
3. Miscellaneous Revenues - Section A: Local Revenues (Continued):				
Total Section A: Local Revenues	08-001	167,500.00	164,000.00	177,546.54

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2012
		2013	2012	
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services-				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2012
		2013	2012	
Summary of Revenues	xxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	380,000.00	370,000.00	370,000.00
2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Total Section A: Local Revenues	08-001	167,500.00	164,000.00	177,546.54
Total Section B: State Aid Without Offsetting Appropriations	09-001	73,706.00	73,706.00	73,706.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	3,500.00	3,500.00	3,985.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001			
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	4,000.00	4,000.00	4,000.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	49,425.00	49,325.00	49,924.80
Total Miscellaneous Revenues	13-099	298,131.00	294,531.00	309,162.34
4. Receipts from Delinquent Taxes	15-499	40,000.00	50,000.00	53,218.45
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	718,131.00	714,531.00	732,380.79
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	614,205.00	592,754.00	771,768.92
b) Addition to Local District School Tax	07-191			
c) Minimum Library Tax	07-192			
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	614,205.00	592,754.00	771,768.92
7. Total General Revenues	13-299	1,332,336.00	1,307,285.00	1,504,149.71

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:							
Mayor and Council:							
Salaries & Wages	20-110-1	26,523.00	25,750.00		25,750.00	25,531.65	218.35
Other Expenses	20-110-2	1,530.00	1,500.00		1,500.00	1,165.76	334.24
Clerk:							
Salaries & Wages	20-120-1	95,481.00	92,700.00		92,700.00	89,386.77	3,313.23
Other Expenses	20-120-2	42,840.00	42,000.00		42,000.00	17,692.46	24,307.54
Financial Administration:							
Salaries & Wages	20-130-1	20,600.00	20,000.00		20,000.00	17,384.92	2,615.08
Other Expenses	20-130-2	1,224.00	1,200.00		1,200.00	284.99	915.01
Annual Audit	20-135-2	31,000.00	29,610.00		29,610.00	29,030.00	580.00
Tax Collector:							
Salaries & Wages	20-145-1	6,474.00	6,285.00		6,285.00	6,229.20	55.80
Other Expenses	20-145-2	3,500.00	2,800.00		2,800.00	1,996.09	803.91
Assessment of Taxes:							
Salaries & Wages	20-150-1	7,468.00	7,250.00		7,250.00	7,151.51	98.49
Other Expenses	20-150-2	1,020.00	1,000.00		1,000.00	886.70	113.30

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (continued):							
Legal Services and Costs:							
Other Expenses	20-155-2	82,500.00	80,000.00		80,000.00	36,816.21	43,183.79
Engineering Services and Costs:							
Other Expenses	20-165-2	32,000.00	32,000.00		32,000.00	19,068.00	12,932.00
LAND USE ADMINISTRATION:							
Municipal Land Use Law (N.J.S.A. 40:55D-1):							
Planning Board:							
Other Expenses	21-180-2	3,060.00	3,000.00		3,000.00	155.90	2,844.10
Insurance:							
Group Insurance Plans for Employees	23-220-2	85,280.00	82,000.00		82,000.00	81,875.00	125.00
Other Insurance Premiums	23-210-2	45,000.00	45,000.00		45,000.00	38,320.68	6,679.32

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS:							
Emergency Management:							
Other Expenses	25-252-2	510.00	500.00		500.00		500.00
Fire:							
Aid to Volunteer Fire Companies	25-255-2	36,000.00	36,000.00		36,000.00	33,000.00	3,000.00
Other Expenses	25-265-2	8,670.00	8,500.00		8,500.00	6,804.35	1,695.65
Other Expenses - Fire Hydrants	25-265-2	4,500.00	4,000.00		4,000.00	3,588.00	412.00
Uniform Fire Safety:							
Other Expenses	25-265-2	1,200.00	1,200.00		1,200.00		1,200.00
PUBLIC WORKS FUNCTIONS:							
Road Repairs and Maintenance:							
Salaries & Wages	26-290-1	95,481.00	92,700.00		92,700.00	84,465.78	8,234.22
Other Expenses	26-290-2	51,000.00	50,000.00		50,000.00	20,598.06	29,401.94
Traffic Lights	26-290-2	1,530.00	1,500.00		1,500.00		1,500.00
Garbage and Trash Removal	26-305-2	97,000.00	91,000.00		91,000.00	90,348.00	652.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS: (Cont'd)							
Public Building and Grounds:							
Other Expenses	26-310-2	17,340.00	17,000.00		17,000.00	7,398.34	9,601.66
HEALTH AND HUMAN SERVICES FUNCTIONS:							
Board of Health:							
Other Expenses	27-330-2	510.00	500.00		500.00	48.26	451.74
Health Services:							
Contractual	27-330-2	22,000.00	31,000.00		31,000.00	30,564.00	436.00
Dog Regulation:							
Other Expenses	27-340-2	7,650.00	7,500.00		7,500.00	4,349.00	3,151.00
PARKS AND RECREATION FUNCTIONS:							
Recreation and Education:							
Other Expenses	28-370-2	3,060.00	3,000.00		3,000.00	2,500.00	500.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
UTILITY EXPENSES AND BULK PURCHASES:							
Utilities	31-430-460	22,440.00	22,000.00		22,000.00	14,764.66	7,235.34
Street Lighting	31-435-2	10,200.00	10,000.00		10,000.00	5,806.87	4,193.13
Municipal Court:							
Salaries & Wages	43-490-1		16,000.00		16,000.00	15,388.13	611.87
Other Expenses	43-490-2	17,000.00	2,500.00		2,500.00	454.00	2,046.00
Public Defender (P.L. 1997 C.256):							
Other Expenses	43-495-2		2,400.00		2,400.00	1,200.00	1,200.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Operations (Item 8(A)) within "CAPS"	34-199	904,952.00	892,085.00		892,085.00	716,088.25	175,996.75
B. Contingent	35-470			xxxxxxxxxxxxxx			
Total Operations Including Contingent within "CAPS"	34-201	904,952.00	892,085.00		892,085.00	716,088.25	175,996.75
Detail:							
Salaries & Wages	34-201-1	274,368.00	282,375.00		282,375.00	267,147.92	15,227.08
Other Expenses (Including Contingent)	34-201-2	630,584.00	609,710.00		609,710.00	448,940.33	160,769.67

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS"	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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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS" (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	27,000.00	21,500.00		21,500.00	21,436.77	63.23
Social Security System (O.A.S.I)	36-472	24,480.00	24,000.00		24,000.00	19,531.66	4,468.34
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	3,264.00	3,200.00		3,200.00	1,091.83	2,108.17
Disability Insurance	23-225						
Defined Contribution Retirement Program	36-477						
Total Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"	34-209	54,744.00	48,700.00		48,700.00	42,060.26	6,639.74
G) Cash Deficit of Preceeding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"	34-299	959,696.00	940,785.00		940,785.00	758,148.51	182,636.49

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Group Insurance Plans for Employees	23-220-2	2,720.00					
R.V.R.S.A.:							
Share of Costs	31-455-2	103,000.00	101,000.00		101,000.00	97,318.00	3,682.00
911 Costs	31-440-2	21,420.00	21,000.00		21,000.00	20,300.00	700.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations - Excluded from "CAPS"	34-300	127,140.00	122,000.00		122,000.00	117,618.00	4,382.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
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
Total Uniform Construction Code Appropriations	22-999						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-43.3h)	34-303						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations-Excluded from "CAPS"(continued)							
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Public and Private Programs Offset by Revenues	40-999	4,000.00	4,000.00		4,000.00	4,000.00	
Total Operations - Excluded from "CAPS"	34-305	131,140.00	126,000.00		126,000.00	121,618.00	4,382.00
Detail:							
Salaries & Wages	34-305-1						
Other Expenses	34-305-2	131,140.00	126,000.00		126,000.00	121,618.00	4,382.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
New Jersey DOT Trust Fund Authority Act	41-865						
Total Capital Improvements Excluded from "CAPS"	44-999	16,500.00	16,500.00		16,500.00	10,000.00	6,500.00

CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 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
							XXXXXXXXXX
Capital Lease Obligations	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Total Municipal Debt Service-Excluded from "CAPS"	45-999						XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	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
Total Deferred Charges - Municipal - Excluded from "CAPS"	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
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	147,640.00	142,500.00		142,500.00	131,618.00	10,882.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 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 Expenditures- 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	147,640.00	142,500.00		142,500.00	131,618.00	10,882.00
(L) Subtotal General Appropriations {Items (H-I) and (O)}	34-400	1,107,336.00	1,083,285.00		1,083,285.00	889,766.51	193,518.49
(M) Reserve for Uncollected Taxes	50-899	225,000.00	224,000.00	xxxxxxxxxxxxxxxx	224,000.00	224,000.00	xxxxxxxxxx
9. Total General Appropriations	34-499	1,332,336.00	1,307,285.00		1,307,285.00	1,113,766.51	193,518.49

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	959,696.00	940,785.00		940,785.00	758,148.51	182,636.49
	xxxxx						
(a) Operations - Excluded from "CAPS"	xxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Other Operations	34-300	127,140.00	122,000.00		122,000.00	117,618.00	4,382.00
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	131,140.00	126,000.00		126,000.00	121,618.00	4,382.00
(C) Capital Improvements	44-999	16,500.00	16,500.00		16,500.00	10,000.00	6,500.00
(D) Municipal Debt Service	45-999						
(E) Total Deferred Charges (sheet 18 + 28)	46-999			xxxxxxxxxx			xxxxxxxxxx
(F) Judgements	37-480						
(G) Cash Deficit	46-885			3			
(K) Local School District Purposes	24-410						
(N) Transferred to Board of Education	29-405						
(M) Reserve for Uncollected Taxes	50-899	225,000.00	224,000.00		224,000.00	224,000.00	
Total General Appropriations	34-499	1,332,336.00	1,307,285.00		1,307,285.00	1,113,766.51	193,518.49

DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxx			
Capital Outlay	55-512						
Debt Service:	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 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 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 2012
		2013	2012	
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 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxx			
Capital Outlay	55-512						
Debt Service:	xxxxxxx	xxxxxxx	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

UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 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
Emergency Authorizations (N.J.S.A.40A:4-55)				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						
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
Total Utility Appropriations	55-599						

DEDICATED ASSESSMENT BUDGET

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

DEDICATED WATER UTILITY ASSESSMENT BUDGET

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

UTILITY

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

Dedication by Rider - (N.J.S.A. 40A:4-39) "The dedicated revenues anticipated during the year 2013 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, 2012

Assets		
Cash and Investments	1110100	2,533,054.38
Due from State of N.J.(c.20 P.L. 1971)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	
Taxes Receivable	1110300	43,744.02
Tax Title Liens Receivable	1110400	
Property Acquired by Tax Title Lien Liquidation	1110500	
Other Receivables	1110600	15,276.32
Deferred Charges Required to be in 2013 Budget	1110700	
Deferred Charges Required to be in Budget Subsequent to 2013	1110800	
Total Assets	1110900	2,592,074.72
LIABILITIES, RESERVES, AND SURPLUS		
Cash Liabilities	2110100	1,841,521.94
Reserves for Receivables	2110200	59,020.34
Surplus	2110300	691,532.44
Total Liabilities, Reserves and Surplus		2,592,074.72

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 2012	YEAR 2011
Surplus Balance, January 1st	2310100	645,042.66	654,753.00
CURRENT REVENUES ON A CASH BASIS:			
Current Taxes			
*(Percentage collected: 2012 97.19% 2011 96.77%)	2310200	1,582,978.50	1,621,501.34
Delinquent Taxes	2310300	53,218.45	31,108.66
Other Revenues and Additions to Income	2310400	530,180.74	587,459.41
Total Funds	2310500	2,811,420.35	2,894,822.41
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	1,083,285.00	1,159,053.00
School Taxes (Including Local and Regional)	2310700	843,836.61	884,370.81
County Taxes (Including Added Tax Amounts)	2310800	191,372.97	198,559.28
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	1,393.33	7,796.66
Total Expenditures and Tax Requirements	2311100	2,119,887.91	2,249,779.75
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	2,119,887.91	2,249,779.75
Surplus Balance - December 31st	2311400	691,532.44	645,042.66

* Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2013 Budget

Surplus Balance December 31, 2012		691,532.44
Current Surplus Anticipated in 2013 Budget		380,000.00
Surplus Balance Remaining		311,532.44

**2013
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 2013 through 2015, 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)
2013**

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 2013 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								
TOTALS - ALL PROJECTS	33-199	6,500.00		6,500.00					

3 YEAR CAPITAL PROGRAM - 2013 to 2015
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 2013	5b 2014	5c 2015	5d 2016	5e 2017	5f 2018
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								
TOTAL ALL PROJECTS	33-299	6,500.00		6,500.00					

**3 YEAR CAPITAL PROGRAM 2013 to 2015
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 2013	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								
TOTAL ALL PROJECTS 33-399	6,500.00	6,500.00								

SECTION 2 - UPON ADOPTION FOR YEAR 2013

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

RESOLUTION

Be It Resolved by the Governing Body of the Victory Gardens, County of Morris of the Borough 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) \$ 614,205.00 (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

1. General Revenues

Surplus Anticipated	08-100	\$	380,000.00
Miscellaneous Revenues Anticipated	13-099	\$	298,131.00
Receipts from Delinquent Taxes	15-499	\$	40,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11}	07-190	\$	614,205.00

3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:

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			

4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:

Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$	
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY	07-192		
Total Revenues	13-299	\$	1,332,336.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXXX	XXXXXXXXXXXXXX
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$
(g) Cash Deficit	46-885	
Excluded from "CAPS"	XXXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 131,140.00
(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	\$ 225,000.00
6. SCHOOL APPROPRIATIONS - TYPE 1 SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 1,332,336.00

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on April 9, 2013. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2013 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 9th day of April, 2013, _____ Clerk

Signature

LOCAL UNIT _____ OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2012	APPROPRIATIONS	FCOA	Appropriated		Expended 2012	
		2013	2012				for 2013	for 2012	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				
Summary of Program					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 2012				(Acres)						
Farmland preserved in 2012				(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, 2012

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

1.

2.

3.

4.

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

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

Date

Clerk of the Governing Body