

2013 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2013 BUDGET)

MUNICIPALITY: Borough of Elmwood Park

COUNTY: BERGEN

<u>Richard A. Mola</u>	2015
Mayor's Name	Term Expires

Municipal Officials	
<u>Keith Kazmark</u>	6/21/2007
Municipal Clerk	Date of Orig. Appt.
<u>Frank Santora</u>	C-1461
Tax Collector	Cert No.
<u>Roy Riggitano</u>	T-1202
Chief Financial Officer	Cert No.
<u>Paul J. Lerch</u>	N02470693
Registered Municipal Accountant	Cert No.
<u>Brian Giblin</u>	CR00457
Municipal Attorney	Lic No.

Governing Body Members	
Name	Term Expires
<u>Larry Castiglia</u>	2013
<u>Thomas Conboy</u>	2013
<u>Robert Colletti</u>	2014
<u>Louis Vuoncino</u>	2014
<u>Frank Caramagna</u>	2015
<u>Glen Pettigano</u>	2015

Official Mailing Address of Municipality

Municipal Building
182 Market Street
Elmwood Park, NJ 07407

Phone #: (201) 794-1457
Fax #: (201) 794-0976

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 Elmwood Park, County of Bergen 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 21st 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 21st day of March, 2013


 Clerk
 182 Market Street
 Address
 Elmwood Park, NJ 07407
 Address
 (201) 794-1457
 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 21st day of March, 2013


 Registered Municipal Accountant
 Lerch, Vinci & Higgins
 17-17 Route 208N, Fair Lawn, NJ 07410
 Address
 (201) 791-7100
 Phone Number

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

Certified by me, this 21st day of March, 2013


 Chief Financial Officer

DO NOT USE THESE SPACES

(Do not advertise this Certification form)

CERTIFICATION OF ADOPTED BUDGET

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

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

Dated: _____ 2013 By: _____

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

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

Dated: _____, 2013 By: _____

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

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

BOROUGH OF ELMWOOD PARK, COUNTY OF BERGEN

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Elmwood Park, County of Bergen, 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 Record in the issue of March 27th, 2013

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

RECORDED VOTE
(Insert last name)

Ayes

- { Castiglia
- { Conboy
- { Colletti
- { Pettigano
- { Vuoncino
- {

Nayes

- {
- {

Absent

- {
- { Caramagna
- {
- {
- {

Notice is hereby given that the Budget and Tax Resolution was approved by the Borough Council of the Borough of Elmwood Park, County of Bergen, on March 21st, 2013

A hearing on the Budget and Tax Resolution will be held at the Municipal Building, on April 18th, 2013 at

8:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2013 may be presented by taxpayers or other interested persons.

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

		YEAR 2013
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXX XX
1. Appropriations within "CAPS"		XXXXXXXXXX XX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}		17,449,048
2. Appropriations excluded from "CAPS"		XXXXXXXXXX XX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}		7,242,198
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		7,242,198
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 96.68 Percent of Tax Collections		1,800,000
4. Total General Appropriations (Item 9, Sheet 29)		
Building Aid Allowance 2013 - \$ _____ for Schools-State Aid 2012 - \$ _____		26,491,246
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		8,769,317
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXX XX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		17,006,922
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		-
(c) Minimum Library Tax		715,007

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2012 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget		Water Utility		Sewer Utility		Utility	
Budget Appropriations - Adopted Budget	26,571,111		2,710,741					
Budget Appropriations Added by N.J.S. 40A:4-87	12,157							
Emergency Appropriations								
Total Appropriations	26,583,268		2,710,741		-			
Expenditures								
Paid or Charged (Including Reserve for Uncollected Taxes)	24,931,724		2,235,125					
Reserved	1,633,649		471,944					
Unexpended Balances Cancelled	17,895		3,672		-			
Total Expenditures and Unexpended Balances Cancelled	26,583,268		2,710,741		-			
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 "Expended 2012 Reserved."

EXPLANATORY STATEMENT - (Continued) BUDGET MESSAGE

1. General

To the Residents of the Borough of Elmwood Park:

The 2013 Budget submitted herewith reflects the amount necessary for the support of the Municipal Operations.

Comparison of Tax Rates

At this time the Governing Body is unable to project with any accuracy the overall tax rate for the community. Both school and County tax requirements have not yet been finalized. The Mayor and Council has only the authority to approve the "Local Municipal Budget". It is anticipated that the 2013 Municipal Tax Rate will increase \$.020 tax points. The table below is a comparison of the prior year and projected 2013 municipal tax rate.

	<u>Estimated for</u> 2013	<u>Actual</u> 2012	<u>Increase</u> <u>Tax Points</u>	 <u>Tax Dollars</u> Average Home (<u>\$335,000</u>)
Municipal	\$0.865	\$0.845	\$0.020	\$66

This year the Mayor and Council was confronted with a limit placed on Municipal expenditures. A full explanation of the "CAP" and provisions and its calculation are set forth in section II of the following pages.

II. Appropriations "CAP"

Chapter 68, Public Laws of 1976 and the 2004 revisions of Chapter 74, places limits on municipal expenditures commonly referred to as the "CAP", which is actually calculated by a method established by the Law.

The actual calculation is somewhat complex, but in general it works as follows: Starting with the 2012 Budget for Total General Appropriations, the following figures are deducted; Reserve for Uncollected Taxes, Debt Service, Capital Improvements, Other Operations Excluded from the "CAP", Emergency Authorizations and State or Federal Aid. Multiply this figure by 2.0% this gives you the basic "CAP" or the increase in appropriations over the 2012 Total General Appropriations.

Other allowable increases are as follows:

- o increases funded by the added valuation from new construction and improvements
- o amounts approved by referendum.
- o amounts available from prior year "CAP" banks
- o "CAP" index ordinance for 1.5%

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures).

2. 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 figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section).

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

II. Appropriation "CAP" (Continued)		III. TAX LEVY CAP	
The actual "CAP" for this municipality is subject to review and approval by the Division of Local Government Services in the State Department of Community Affairs. The calculation upon which this budget was prepared is as follows:		Chapter 44 of the Laws of 2011 established a formula that limits increases in the municipal tax levy. The levy cap is in addition to the existing appropriation CAP for municipalities. The core of the formula is a 2.0% increase to the previous year's tax levy, which is then subject to various modifications, exclusions and waiver requests. The formula to calculate the 2013 tax levy CAP is as follows:	
Total Appropriations for the 2012 Budget	\$26,571,111	2012 Amount to be Raised by Taxation	\$ 16,577,985
<u>Modifications:</u>		Less: Prior Year Deferred Charges to Future Taxation Unfunded	(421,638)
Less:		Recycling Tax	(20,000)
Total Other Operations	\$ 5,060,422	Net Prior Year Tax Levy for Municipal Purpos Tax for Cap Calculation	16,136,347
Total Public & Private Programs	147,994	2% CAP Increase	322,727
Total Capital Improvements	100,000	Adjusted Tax Levy Prior to Exclusions	<u>16,459,074</u>
Total Debt Service	1,611,301	Exclusions:	
Total Deferred Charges	421,638	Allowable Increase in Health Care Costs	\$ 168,480
Reserve for Uncollected Taxes	<u>1,700,000</u>	Allowable Pension Increases	115,566
Total Modifications	<u>9,041,355</u>	Recycling Tax Appropriation	20,000
Amount Which "CAP" is Applied	17,529,756	Allowable Debt Service and Capital Lease Increase	359,961
2.0% CAP Increase	<u>350,595</u>	Deferred Charges to Future Taxation Unfunded	<u>8,744</u>
Allowable Operating Appropriations before Modifications	17,880,351	Total Exclusions	\$ 672,751
1.5% CAP Index Ordinance	262,946	Less Cancelled or Unexpended Exclusions	(17,895)
Assessed Value of New Construction	72,032	Additions:	
2011 CAP Bank	247,574	Value of New Construction	72,032
2012 CAP Bank	<u>169,356</u>	CY 2012 Cap Bank Utilized in CY 2013	-
Total General Appropriations for Municipal Purposes Within "CAP"	<u>\$ 18,632,259</u>	Maximum Allowable Amount to be Raised by Taxation for 2013	<u>\$ 17,185,962</u>
Total 2013 Budget within CAP	<u>\$ 17,449,048</u>	Proposed 2013 Amount to be Raised by Taxation	<u>\$ 17,006,922</u>
Amount Below Allowable Appropriations	<u>\$ 1,183,211</u>	Amount Below Maximum Allowable Amount to be Raised by Taxation	<u>\$ 179,040</u>
		Available CAP Bank 2011-2012	<u>\$ 769,935</u>

Sheet 3c

NO MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures).

2. 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 figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section).

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

IV. Employee Group Insurance

The adoption of Chapter 2 of P.L. 2010 and Chapter 78 of the Laws of 2011 implemented requirements for all local units to begin collecting contributions from employees to offset employer provided health care costs. The contributions from employees and employers is as follows:

Total Anticipated Cost	\$ 2,756,840
Less: Employee Contributions	<u>120,000</u>
Employer Share Per Budget	<u>\$ 2,636,840</u>

Inside "CAP"	
Outside "CAP"	<u>2,515,160</u>
	<u>121,680</u>
	<u>\$ 2,636,840</u>

The Governing Body will be ready to answer and discuss, at the public hearing any questions regarding items in this budget subject to its control and discretion.

On April 18, 2013 at 8:00 P.M., at the Municipal Bldg., Borough of Elmwood Park, a hearing on the Municipal Budget will be held. The public has the right and is encouraged to provide oral and written comments, ask questions and otherwise participate in the budget adoption process.

Information on the 2013 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting Roy Riggitano, Chief Financial Officer at the Municipal Building (201) 796-1498

It is the intent of the Governing Body to not only scrutinize every request for spending but to pursue (within its legal powers) prompt collection of revenue and to find, if possible new sources of income.

We wish also at this time to acknowledge the cooperation of all department heads and others who had a part in preparing this budget.

Your Governing Body

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. **HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED.** (Explain in words what the "CAPS" mean and show the figures).
2. **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 figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section).

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

ANALYSIS OF COMPENSATED ABSENCE LIABILITY

Legal basis for benefit
(check applicable items)

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Police	1020	\$739,018	X		
Public Works	493	\$485,299	X		
Administrative	630	\$529,556		X	
Totals	2143 -	\$ 1,753,873 -			
Total Funds Reserved as of end of 2012:		\$ 1,250,607			
Total Funds Appropriated in 2013:		\$ 300,000			

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF ELMWOOD PARK

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2012
		2013	2012	
1. Surplus Anticipated	08-101	2,145,000	2,540,000	2,540,000
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,145,000	2,540,000	2,540,000
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Licenses	xxxxxxx			
Alcoholic Beverages	08-103	22,000	24,000	22,924
Other	08-104	10,000	10,000	17,676
Fees and Permits	08-105	85,000	100,000	101,448
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	620,000	750,000	685,509
Interest and Costs on Taxes	08-112	75,000	75,000	131,799
Interest on Investments and Deposits	08-113	20,000	20,000	45,076

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF ELMWOOD PARK

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2012
		2013	2012	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	832,000	979,000	1,004,432

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF ELMWOOD PARK

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2012
		2013	2012	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Legislative Initiative Municipal Block Grant	09-201			
Extraordinary Aid	09-204			
Consolidated Municipal Property Tax Relief Aid	09-200	194,524	246,362	246,362
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,267,380	1,215,542	1,215,542
Supplemental Energy Receipts Tax	09-203			
Homeland Security	09-206			
Municipal Property Tax Assistance	09-207			
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,461,904	1,461,904	1,461,904

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF ELMWOOD PARK

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2012
		2013	2012	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Uniform Construction Code Fees	08-160	340,000	325,000	367,851
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXX			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	340,000	325,000	367,851

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF ELMWOOD PARK

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2012
		2013	2012	
3. Miscellaneous Revenues - Section F: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxxx	XXXXXX	XXXXXX	XXXXXX
Alcohol Education and Rehabilitation Fund- Reserve	10-702	20,668	13,214	13,214
Municipal Alliance on Alcoholism and Drug Abuse- Ch. 159	10-703	11,677	12,157	12,157
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704	40,438	51,809	51,809
Highway Safety Grant- Reserve	10-713	8,025	4,400	4,400
Body Armor Fund	10-719	3,390	3,908	3,908
Drunk Driving Enforcement Fund - Reserve	10-745	68,915		
Public Health Priority Funding - 1987	10-785			
Clean Communities Program- Reserve	10-770	25,444	25,863	25,863
Recycling Tonnage Grant- Reserve	10-718	24,860	19,425	19,425

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF ELMWOOD PARK

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2012
		2013	2012	
3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items (continued):				
Total Section G: Special Items of General Revenue Anticipated with Prior Written	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Consent of Director of Local Government Services - Other Special Items	08-004	3,095,404	3,206,638	3,209,576

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF ELMWOOD PARK

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2012
		2013	2012	
SUMMARY OF REVENUES	XXXXXX	XXXXXX	XXXXXX	XXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	2,145,000	2,540,000	2,540,000
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)	08-102	-	-	-
3. Miscellaneous Revenues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Total Section A: Local Revenues	08-001	832,000	979,000	1,004,432
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,461,904	1,461,904	1,461,904
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	340,000	325,000	367,851
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agree.	11-001	44,900	-	-
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 & Private Revenues	10-001	203,417	130,776	130,776
Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	3,095,404	3,206,638	3,209,576
Total Miscellaneous Revenues	13-099	5,977,625	6,103,318	6,174,539
4. Receipts from Delinquent Taxes	15-499	646,692	600,000	625,284
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	8,769,317	9,243,318	9,339,823
6. Amount to be raised by taxes for Support of Municipal Budget:				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	17,006,922	16,577,985	
b) Addition to Local District School Tax	07-191			
c) Minimum Library Tax	07-199	715,007	761,965	
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	17,721,929	17,339,950	17,820,044
7. Total General Revenues	13-299	26,491,246	26,583,268	27,159,867

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT	20-xxx						
General Administration	20-100/120						
Salaries & Wages	20-100-1	228,080	204,000		217,300	217,289	11
Other Expenses	20-100-2	105,000	80,000		80,000	77,568	2,432
Mayor and Council	20-110						
Salaries & Wages	20-110-1	37,000	37,000		37,000	35,500	1,500
Financial Administration	20-130						
Salaries & Wages	20-130-1	196,543	192,689		192,689	151,838	40,851
Other Expenses	20-130-2	34,000	34,000		34,000	27,871	6,129
Other Expenses-ADS Payroll Service	20-130-2	36,570	34,500		34,500	23,591	10,909
Audit Services	20-135						
Annual Audit	20-135-2	47,000	45,000		45,000	22,348	22,652
Collection of Taxes	20-145						
Salaries & Wages	20-145-1	218,184	214,200		214,200	170,541	43,659
Other Expenses	20-145-2	35,000	35,000		35,000	14,917	20,083
Postage	20-145-2	30,000	30,000		30,000	28,376	1,624

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (CONT)							
Assessment of Taxes	20-150						
Salaries and Wages	20-150-1	77,500	60,000		60,000	47,393	12,607
Other Expenses	20-150-2	20,000	20,000		27,500	20,000	7,500
Legal Services and Costs	20-155						
Salaries & Wages	20-155-1	65,000	62,000		62,000	53,841	8,159
Other Expenses	20-155-2	20,000	20,000		20,000	7,559	12,441
Engineering Services and Costs	20-165						
Other Expenses	20-165-2	39,000	39,000		49,000	25,838	23,162
LAND USE ADMINISTRATION	21-xxx						
Planning Board	21-180						
Salaries & Wages	21-180-1	8,000	8,000		9,000	7,847	1,153
Other Expenses	20-180-2	8,000	8,000		8,000	4,809	3,191
Master Plan	20-180-2	10,000	10,000		10,000	75	9,925
Zoning Board of Adjustment	21-185						
Salaries & Wages	21-185-1	8,000	8,000		8,000	6,357	1,643
Miscellaneous Other Expenses	21-185-2	5,000	5,000		5,000	3,082	1,918

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION (Continued)	21-xxx						
Council on Affordable Housing	21-190						
Other Expenses	21-190-2	20,000	20,000		20,000		20,000
Municipal Court	43-490						
Salaries & Wages	43-490-1	219,300	215,000		215,000	198,166	16,834
Other Expenses	43-490-2	25,000	25,000		25,000	16,904	8,096
Public Defender	43-495						
Salaries & Wages	43-495-1	16,000	16,000		16,000	10,576	5,424
INSURANCE							
General Liability	23-210-2	379,675	381,779		721,779	717,470	4,309
Workers Compensation	23-215-2	394,500	395,800		41,854		41,854
Group Insurance Plan for Employees	23-220-2	2,515,160	2,267,720		2,222,720	2,209,082	13,638
							-

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS	25-xxx						
Department of Police	25-240						
Salaries and Wages - Regular	25-240-1	4,430,629	4,304,300		4,304,300	4,116,751	187,549
Salaries and Wages - Crossing Guards	25-240-2	91,500	91,500		91,500	62,544	28,956
Salaries and Wages - Other Police Person.	25-240-2	66,000	66,000		66,500	66,387	113
Other Expenses - Regular	25-240-2	225,000	225,000		225,000	182,835	42,165
Other Expenses - Clothing Allowance	25-240-2	38,000	38,000		38,000	25,575	12,425
Purchase of Police Vehicles	25-240-2	30,000	30,000		30,000	28,134	1,866
							-
Police Dispatch/911	25-250						
Salaries and Wages	25-250-1	180,000	52,020		67,020	48,788	18,232
Office of Emergency Management	25-252						
Other Expenses	25-252-2	5,000	4,700				-

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS (Cont'd)							
Aid to Volunteer Ambulance Companies	25-260						
First Aid Organization - Contribution	25-260-1	34,000	34,000		34,000	34,000	-
Ambulance Stipend	25-260-2	9,000	9,000		9,000	3,980	5,020
Fire Department							
Salaries & Wages - Exempt Fireman	25-265-1	13,000	13,000		13,250	13,250	-
Other Expenses - Miscellaneous	25-265-2	110,000	90,000		95,500	90,826	4,674
Other Expenses - Clothing Allowance	25-265-2	49,000	49,000		49,000	42,875	6,125
Other Expenses - Rental of Firehouse	25-265-2	50,000	50,000		50,000	50,000	-
Uniform Fire Safety Act (Ch. 383, PL 1983)	25-265						
Salaries & Wages - Fire Official	25-265-1	63,000	48,000		59,000	58,950	50
Other Expenses	25-265-2	7,500	7,500		37,500	50	37,450
Municipal Prosecutor	25-275						
Prosecutor - Contractual	25-275-1	24,000	24,000		24,000	18,747	5,253

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS	26-xxx						
Road Repairs and Maintenance	26-290						
Salaries and Wages	26-290-1	1,090,000	1,344,000		1,348,700	1,121,544	227,156
Other Expenses	26-290-2	330,000	330,000		330,000	303,087	26,913
Other Public Works Functions	26-300						
Other Expenses - Traffic Lights	26-300-2	65,000	65,000		65,000	22,018	42,982
Shade Tree	26-300						
Other Expenses	26-300-2	6,000	6,000		6,000		6,000
Solid Waste Collection	26-305						
Salaries and Wages	26-305-1	80,000	80,000		80,000	51,651	28,349
Contract - Collections - Recycling	26-305-2	255,000	255,000		255,000	189,747	65,253
Contract - Collections - Solid Waste/Tipping Fees	26-305-2	925,000	875,000		795,000	751,529	43,471
Vehicle Maintenance	26-315						
Other Expenses - Police	26-315-2	118,000	118,000		118,000	23,970	94,030

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES							
Board of Health	27-330						
Salaries & Wages	27-330-1	153,979	150,960		150,960	147,465	3,495
Other Expenses	27-330-2	62,500	62,500		62,500	43,494	19,006
Animal Control Services							
Other Expenses	27-340-2	39,000	39,000		39,000	31,433	7,567
Veterans Services Bureau							
Other Expenses	27-360-2	4,200	4,200		4,200	4,200	-
PARKS AND RECREATION FUNCTIONS							
Recreation Commission RS 40:12-1	28-370						
Salaries and Wages	28-370-1	289,000	325,000		325,000	310,593	14,407
Other Expenses	28-370-2	95,000	66,500		119,000	106,800	12,200
Senior Citizens Committee							
Other Expenses	28-370-2	28,000	28,000		28,000	20,005	7,995

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
PARKS AND RECREATION FUNCTIONS (Continued)							
Maintenance of Parks	28-375						
Other Expenses	28-375	27,000	27,000		27,000	10,293	16,707
OTHER COMMON OPERATING FUNCTIONS							
Celebration of Public Events	30-420						
Other Expenses	30-420-2	12,000	12,000		12,000	12,000	-
Reserve for Terminal Leave	30-415-1	300,000	1,000,000		1,000,000	1,000,000	
							-
							-
							-

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
CODE ENFORCEMENT AND ADMINISTRATION							
Uniform Construction Code Enforcement Functions	22-195						
Construction Code Officials							
Salaries & Wages	22-195-1	228,080	204,000		224,000	223,424	576
Other Expenses	22-195-2	73,000	73,000		73,000	70,608	2,392
Rent Leveling							
Salaries & Wages	22-195-1	1,600	1,600		1,600	1,116	484
Other Expenses	22-195-2	350	350		350		350

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

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

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
(2) STATUTORY CHARGES:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Social Security System (O.A.S.I)	36-472	386,250	375,000		375,000	313,187	61,813
Police and Firemen's Retirement System	36-475	1,244,680	1,106,975		1,106,975	1,106,975	-
Public Employees Retirement System	36-471	352,268	365,963		365,976	365,976	-
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	34-209	1,983,198	1,847,938	-	1,847,951	1,786,138	61,813
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	17,449,048	17,529,756	-	17,509,323	15,881,725	1,627,598

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
Sewerage Processing and Disposal	31-455						
Passaic Valley Sewer Commission	31-455						
Operating & Maintenance Costs	31-455-2	3,219,206	3,415,870		3,415,870	3,414,786	1,084
Debt Service	31-455-2	780,304	685,307		685,307	685,307	-
Landfill/Solid Waste Diposal Costs							
Recycling Tax	32-465-2	20,000	20,000		20,000	18,818	1,182
EDUCATION FUNCTIONS							
Maintenance of Free Public Library	29-390						
Other Expenses	29-390-2	715,007	761,965		761,965	761,965	-
PUBLIC SAFETY FUNCTIONS							
LOSAP	25-265-2	60,000	60,000		60,000	59,200	800
INSURANCE							
Group Insurance Plan for Employees	23-220-2	121,680	117,280		117,280	117,280	-

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 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)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
Interlocal Municipal Service Agreements	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Health Services - Lodi- Salary & Wages	42-900	44,900					
Total Interlocal Municipal Service Agreements	42-999	44,900	-	-	-	-	-

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

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

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxx	xxxxxx	xxxxxx				xxxxxx
Municipal Alliance Program							
State Share	41-703	11,677	12,157		12,157	9,172	2,985
Local Share	41-703	3,375	3,375		3,375	3,375	-
Safe and Secure Communities Act - Police							
State Share	41-704	40,438	51,809		51,809	51,809	-
Local Share	41-704	21,000	26,000		26,000	26,000	-
Recycling Tonnage Grant	41-718	24,860	19,425		19,425	19,425	-
Alcohol Rehab- Reserve	41-702	20,668	13,214		13,214	13,214	-
Clean Communities Grant- Reserve	41-770	25,444	25,863		25,863	25,863	-
Body Armor Replacement	41-719	3,390	3,908		3,908	3,908	-
Highway Safety- Reserve	41-713	8,025	4,400		4,400	4,400	-
DDEF/DWI Enforcement Grant- Reserve	41-745	68,915					-

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations	46-870			xxxxx			xxxxx
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-5)	46-875			xxxxx			xxxxx
Special Emergency Authorization- 3 Years (N.J.S. 40A:-55.1)	46-871			xxxxx			xxxxx
General Capital Unfunded Grants- DOT Ord. #08-7	46-872		1,400	xxxxx	1,400	1,400	xxxxx
General Capital Unfunded Ordinances	46-872			xxxxx			xxxxx
Ord. #05-37	46-872	1,502					
Ord. #09-14	46-872	7,242					
Ord. #03-26	46-872		218,300	xxxxx	218,300	218,300	xxxxx
Ord. #04-08/05-38	46-872		21,174	xxxxx	21,174	21,174	xxxxx
Ord. #05-07	46-872		25,772	xxxxx	25,772	25,772	xxxxx
Ord. #05-11	46-872		110,768	xxxxx	110,768	110,768	xxxxx
Ord. #06-09	46-872		44,224	xxxxx	44,224	44,224	xxxxx
Total Deferred Charges - Municipal Excluded from "CAPS"	46-999	8,744	421,638	xxxxx	421,638	421,638	xxxxx
(F) Judgements	37-480	95,000		xxxxx			
(N) Transferred to B.O.E. for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			xxxxx			xxxxx
(G) Board: Cash Deficit of Preceeding Year	46-885			xxxxx			xxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	7,242,198	7,353,512	-	7,373,945	7,349,999	6,051

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
For Local School District Purposes - Excluded from "CAPS"	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
(1) Type 1 District School Debt Service	xxxxx						xxxxx
Payment of Bond Principal	48-920						xxxxx
Payment of Bond Anticipation Notes	48-925						xxxxx
Interest on Bonds	48-930						xxxxx
Interest on Notes	48-935						xxxxx
							xxxxx
Total of Type I District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	-
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations - Schools	29-406						xxxxx
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	29-409	-	-	-	-	-	-
(K) Total Municipal Appropriations for Local District School Purposes {items (I) and (J) - Excluded from	29-410	-	-	-	-	-	-
(O) Total General Appropriations Excluded from "CAPS"	34-399	7,242,198	7,353,512	-	7,373,945	7,349,999	6,051
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	24,691,246	24,883,268	-	24,883,268	23,231,724	1,633,649
(M) Reserve for Uncollected Taxes	50-899	1,800,000	1,700,000		1,700,000	1,700,000	xxxxx
9. Total General Appropriations	34-499	26,491,246	26,583,268	-	26,583,268	24,931,724	1,633,649

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for							
Municipal Purposes within "CAPS"	34-299	17,449,048	17,529,756	-	17,509,323	15,881,725	1,627,598
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Operations	34-300	4,916,197	5,060,422	-	5,060,422	5,057,356	3,066
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	44,900	-	-	-	-	-
Additional Appropriation Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by revenues	40-999	227,792	160,151	-	160,151	157,166	2,985
Total Operations - Excluded from Caps	34-305	5,188,889	5,220,573	-	5,220,573	5,214,522	6,051
(C) Capital Improvements	44-999	100,000	100,000	-	100,000	100,000	-
(D) Municipal Debt Service	45-999	1,849,565	1,611,301	-	1,631,734	1,613,839	XXXXXX
(E) Deferred Charges - Excluded from "CAPS"	46-999	8,744	421,638	XXXXXX	421,638	421,638	XXXXXX
(F) Judgements	37-480	95,000	-	-	-	-	-
(G) Cash Deficit - With Prior Consent of LFB	46-885	-	-	XXXXXX	-	-	XXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXX	-	-	XXXXXX
(M) Reserve for Uncollected Taxes	50-899	1,800,000	1,700,000	XXXXXX	1,700,000	1,700,000	XXXXXX
Total General Appropriations	34-499	26,491,246	26,583,268	-	26,583,268	24,931,724	1,633,649

DEDICATED WATER UTILITY BUDGET

BOROUGH OF ELMWOOD PARK

10. DEDICATED REVENUES FROM WATER UTILITY	Do Not Write In This Space	Anticipated		Realized in Cash in 2012
		2013	2012	
Operating Surplus Anticipated	08-501	300,000		
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	300,000	0	-
Rents	08-503	2,710,741	2,710,741	2,947,221
Fire Hydrant Service	08-504			
Miscellaneous	08-505			
Reserve for Payment of Debt	08-506			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXX	XXXXX	XXXXX	XXXXX
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599	3,010,741.00	2,710,741.00	2,947,221.00

*Note: Use pages 31, 32 and 33 for water utility only

All other utilities use sheets 34, 35 and 36

DEDICATED WATER UTILITY BUDGET (continued)

BOROUGH OF ELMWOOD PARK

*Note: Use sheets 32 and 33 for Water Utility only

11. APPROPRIATIONS FOR WATER UTILITY	Do Not Write in this Space	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
Operating	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Salaries	55-501	530,000	530,000		530,000	279,539	250,461.00
Other Expenses	55-502	1,666,766	1,658,980		1,658,980	1,474,925	184,055.00
							0.00
							0.00
							0.00
Capital Improvements:	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Down Payments on Improvements	55-510						0.00
Capital Improvement Fund	55-511	300,000.00		xxxxx			0.00
Capital Outlay	55-512						0.00
							0.00
							0.00
Debt Service	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Payment of Bond Principal	55-520	150,000	145,000		145,000	145,000	xxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxx
Interest on Bonds	55-522	10,840	15,300		15,300	14,756	xxxxx
Interest on Notes	55-523						xxxxx
EIT Payments	55-524	303,135	311,461		311,461	308,333	xxxxx

DEDICATED WATER UTILITY BUDGET (continued)

BOROUGH OF ELMWOOD PARK

*Note: Use sheets 32 and 33 for Water Utility only

11. APPROPRIATIONS FOR WATER UTILITY	Do Not Write in this Space	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
DEFERRED CHARGES:	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations	55-530			xxxxx			xxxxx
Emergency Authorization (N.J.S.A. 40:A-4-55) Damage by Flood or Hurricane				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
STATUTORY EXPENDITURES:	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Contribution to: Public Employees Retirement System	55-540						0
Social Security System (O.A.S.I)	55-541	50,000	50,000		50,000	12,572	37,428
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						0
							0.00
							0.00
							0.00
Judgements	55-531						0.00
Deficit in Operations in Prior Years	55-532			xxxxx			xxxxx
Surplus (General Budget)	55-545			xxxxx			xxxxx
TOTAL WATER UTILITY APPROPRIATIONS	55-599	3,010,741	2,710,741	0	2,710,741	2,235,125	471,944

**BOROUGH OF ELMWOOD PARK
2013 MUNICIPAL BUDGET**

Sheets 34 - 36 - Not Applicable to Municipal Budget and have been omitted from this document

DEDICATED ASSESSMENT BUDGET

N/A

UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated				Realized in Cash in 2012
		2013		2012		
Assessment Cash	51-101					
Deficit (_____ Utility Budget)	51-885					
Total _____ Utility 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 _____ Utility Assessment Appropriations	51-999					

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2013 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Board of Recreation Commission _____
Parking Offense Adjudication Act, Uniform Fire Safety Act Penalty Monies; Developer Escrow Fund; Accumulated Absences; Housing and Community Development Act of 1974

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)

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated				Realized in Cash in 2012
		2013		2012		
Assessment Cash	53-101					
Deficit (General Budget)	53-885					
Total Assessment Revenues	53-899	0		0		0
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated				Expended 2012 Paid or Charged
		2013		2012		
Payment of Bond Principal	53-920					
Payment of Bond Anticipation Notes	53-925					
Total Assessment Appropriations	53-999	0		0		0

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated				Realized in Cash in 2012
		2013		2012		
Assessment Cash	53-101	0				
Deficit Water Utility Budget	53-885	0				
Total Water Utility Assessment Revenues	53-899	0		0		0
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated				Expended 2012 Paid or Charged
		2013		2012		
Payment of Bond Principal	53-920	0				
Payment of Bond Anticipation Notes	53-925					
Total Water Utility Assessment Appropriations	53-999	0				

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2012

ASSETS			
Cash and Investments	1110100	7,010,534	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000		00
Federal and State Grants Receivable	1110200	23,144	00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	725,088	00
Tax Title Liens Receivable	1110400	568,102	00
Property Aquired By Tax Title Lien Liquidation	1110500	23,450	00
Other Receivables	1110600	66,114	00
Deferred Charges Required to be in 2013 Budget	1110700		00
Deferred Charges Required to be in budgets Subsequent to 2013	1110800		00
Total Assets	1110900	8,416,432	00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	4,040,889	00
Reserve for Receivables	2110200	1,382,754	00
Surplus	2110300	2,991,989	00
Total Liabilities, Reserves and Surplus		8,415,632	00

School Tax Levy Unpaid	2220100		00
Less: School Tax Deferred	2220200		00
*Balance Included in Above "Cash Liabilities"	2220300		00

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

		YEAR 2012		YEAR 2011	
Surplus Balance, January 1st	2310100	3,353,129	00	2,982,797	00
CURRENT REVENUE ON A CASH BASIS:					
Current Taxes					
*(Percentage collected:2012 98.29%, 2011 97.98%)	2310200	51,892,954	00	49,765,528	00
Delinquent Taxes	2310300	625,284	00	710,325	00
Other Revenues and Additions to Income	2310400	7,796,762	00	9,070,902	00
Total Funds	2310500	63,668,129	00	62,529,552	00
EXPENDITURES AND TAX REQUIREMENTS:					
Municipal Appropriations	2310600	24,865,373	00	24,729,134	00
School Taxes (Including Local and Regional)	2310700	30,745,422	00	29,579,763	00
County Taxes (Including Added Tax Amounts)	2310800	5,027,488	00	4,851,869	00
Special District Taxes	2310900				
Other Expenditures and Deductions From Income	2311000	37,857	00	15,657	00
Total Expenditures and Tax Requirements	2311100	60,676,140	00	59,176,423	00
Less: Expenditures to be Raised by Future Taxes	2311200	0	00	0	00
Total Adjusted Expenditures and Tax Requirements	2311300	60,676,140	00	59,176,423	00
Surplus Balance, December 31st	2311400	2,991,989	00	3,353,129	00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2013 Budget

Surplus Balance December 31, 2012	2311500	2,991,989	00
Current Surplus Anticipated in 2013 Budget	2311600	2,145,000	00
Surplus Balance Remaining	2311700	846,989	00

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 exhibit projects the proposed Capital needs for the Borough for the years 2013 through 2018. This Budget does not provide an appropriation for the purpose outlined, nor does it firmly commit the Governing Body to the projects or amounts listed. As each program is proposed, your Governing Body will make further determinations as to need and method of financing. The following is a recap of the yearly program totals:

<u>Year</u>	<u>General Capital</u>	<u>Water Utility</u>
2013	\$ 600,000	\$ 300,000
2014	600,000	0.00
2015	600,000	0.00
2016	600,000	0.00
2017	600,000	0.00
2018	<u>600,000</u>	<u>0.00</u>
	<u>\$ 3,600,000</u>	<u>\$ 300,000</u>

CAPITAL BUDGET (Current Year Action)
2013

Local Unit BOROUGH OF ELMWOOD PARK

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	Planned Funding Services For Current Year - 2013					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	
<u>General improvements</u>									
Road Program		400,000			20,000			380,000	
Various Building Improvements and Acquisition of Equipment		200,000			10,000			190,000	
<u>Water Utility Improvements</u>									
Various Water Systems Improvements		300,000			300,000				
TOTALS - ALL PROJECTS		\$ 900,000			\$ 330,000		\$ -	\$ 570,000	

6 YEAR CAPITAL PROGRAM 2013-2018
Anticipated Project Schedule and Funding Requirements

Local Unit BOROUGH OF ELMWOOD PARK

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNT PER BUDGET YEAR					
				5a 2013	5b 2014	5c 2015	5d 2016	5e 2017	5f 2018
General Improvements									
Road Program		\$ 2,400,000		\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Various Building Improvements and Acquisition of Equipment		1,200,000		200,000	200,000	200,000	200,000	200,000	200,000
Water Utility Improvements									
Various Water Systems Improvements		300,000		300,000					
TOTALS - ALL PROJECTS									
		\$ 3,900,000		\$ 900,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000

6 YEAR CAPITAL PROGRAM · 2013-2018
 Summary of Anticipated Funding Sources and Amounts

Local Unit BOROUGH OF ELMWOOD PARK

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVE- MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN- AID AND OTHER FUNDS	BONDS AND NOTES			
		3a Current Year 2013	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
<u>General Improvements</u>										
Road Program	\$ 2,400,000			\$ 120,000			\$ 2,280,000			
Various Building Improvements and Acquisition of Equipment	1,200,000			60,000			1,140,000			
<u>Water Utility Improvements</u>										
Various Water Systems Improvements	300,000	300,000								
TOTALS - ALL PROJECTS	\$ 3,900,000	\$ 300,000		\$ 180,000		\$ -	\$ 3,420,000			

**BOROUGH OF ELMWOOD PARK
2013 MUNICIPAL BUDGET**

Sheets 41 and 42 - Reserved for Adopting Resolution

MUNICIPALITY BOROUGH OF ELMWOOD PARK 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:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
			N/A		Salaries & Wages	54-385-1								
Interest Income	54-113				Other Expenses	54-385-2								
					Maintenance of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Reserve Funds:					Salaries & Wages	54-375-1								
					Other Expenses	54-375-2								
Public & Private Revenues:					Historic Preservation: Salaries & Wages	54-176-1	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					Other Expenses	54-176-2								
Total Trust Fund Revenues:	54-299				Acquisition of Lands for Re- creation and Conservation	54-915-2								
Summary of Program					Acquisition of Farmland	54-916-2								
Year Referendum Passed/Implemented:					Down Payments on Improvements	54-902-2								
Rate Assessed:				\$ _____	Debt Service:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Total Tax Collected to date				\$ _____	Payment of Bond Principal	54-920-2							XXXXXX	XX
Total Expended to date				\$ _____	Payment of Bond Anticipation Notes and Capital Notes	54-925-2							XXXXXX	XX
Total Acreage Preserved to date				_____	Interest on Bonds	54-930-2							XXXXXX	XX
Recreation land preserved in 2012:				_____	Interest on Notes	54-935-2							XXXXXX	XX
Farmland preserved in 2012:				_____	Reserve for Future Use	54-950-2								
					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 Elmwood Park

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.

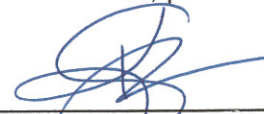
4.

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.

3/22/12

Date



Clerk of the Governing Body