

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

MUNICIPALITY: Borough of Elmwood Park COUNTY: BERGEN

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

Governing Body Members	
Name	Term Expires
Frank Caramagna	2015
Robert Colletti	2014
Joseph Dombrowski	2016
Stephen Martino	2016
Glen Pettigano	2015
Louis Vuoncino	2014

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

**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 2014 Budget and Mail to:

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

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

**2014  
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Elmwood Park, County of Bergen for the Fiscal Year 2014

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 20th day of March, 2014

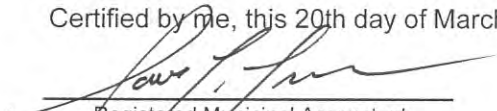
Clerk  
182 Market Street  
Address  
Elmwood Park, NJ 07407  
Address  
(201) 794-1457  
Phone Number

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 20th day of March, 2014

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 20th day of March, 2014

  
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 20th day of March, 2014

\_\_\_\_\_  
Chief Financial Officer

**DO NOT USE THESE SPACES**

*(Do not advertise this Certification form)*

**CERTIFICATION OF ADOPTED BUDGET**

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

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

Dated: \_\_\_\_\_, 2014      By: \_\_\_\_\_

**CERTIFICATION OF APPROVED BUDGET**

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

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

Dated: \_\_\_\_\_, 2014      By: \_\_\_\_\_

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

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

**BOROUGH OF ELMWOOD PARK, COUNTY OF BERGEN**







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

		YEAR 2014	
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>		XXXXXXXXXX	XX
<b>1. Appropriations within "CAPS"</b>		XXXXXXXXXX	XX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}</b>		17,637,836	
<b>2. Appropriations excluded from "CAPS"</b>		XXXXXXXXXX	XX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}</b>		6,599,698	
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>			
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>		6,599,698	
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 96.55 Percent of Tax Collections</b>		1,900,000	
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>			
Building Aid Allowance    2014 - \$ _____ for Schools-State Aid        2013 - \$ _____		26,137,534	
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>		8,062,099	
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>		XXXXXXXXXX	XX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>		17,395,774	
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>		-	
<b>(c) Minimum Library Tax</b>		679,661	

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget		Water Utility		Sewer Utility		Utility	
Budget Appropriations - Adopted Budget	26,491,246		3,010,741					
Budget Appropriations Added by N.J.S. 40A:4-87								
Emergency Appropriations								
<b>Total Appropriations</b>	<b>26,491,246</b>		<b>3,010,741</b>		<b>-</b>			
Expenditures								
Paid or Charged (Including Reserve for Uncollected Taxes)	24,333,017		2,546,943					
Reserved	2,058,032		459,422					
Unexpended Balances Cancelled	100,197		4,376		-			
<b>Total Expenditures and Unexpended Balances Cancelled</b>	<b>26,491,246</b>		<b>3,010,741</b>		<b>-</b>			
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 2013 Reserved."



## EXPLANATORY STATEMENT - (Continued) BUDGET MESSAGE

### 1. General

To the Residents of the Borough of Elmwood Park:

The 2014 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 2014 Municipal Tax Rate will increase \$.017 tax points. The table below is a comparison of the prior year and projected 2014 municipal tax rate.

	Estimated for <u>2014</u>	Actual <u>2013</u>	<u>Increase</u> Tax Points	Tax Dollars Average Home ( <u>\$335,000</u> )
Municipal	\$0.881	\$0.864	\$0.017	\$57

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 2013 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 .50% this gives you the basic "CAP" or the increase in appropriations over the 2013 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 3.0%

**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)

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:

Total Appropriations for the 2013 Budget \$26,491,246

Modifications:

Less:

Total Other Operations	\$ 4,916,197
Total Public & Private Programs	227,792
Total Interlocal Service Agreements	44,900
Total Capital Improvements	100,000
Total Debt Service	1,849,565
Total Deferred Charges	8,744
Judgements	95,000
Reserve for Uncollected Taxes	<u>1,800,000</u>

Total Modifications 9,042,198

Amount Which "CAP" is Applied 17,449,048

.50% CAP Increase 87,245

Allowable Operating Appropriations before Modifications 17,536,293

3.0% CAP Index Ordinance 523,472

Assessed Value of New Construction 60,397

2012 CAP Bank 169,356

2013 CAP Bank 766,281

Total General Appropriations for Municipal Purposes Within "CAP" \$ 19,055,799

Total 2014 Budget within CAP \$ 17,637,836

Amount Below Allowable Appropriations \$ 1,417,963

III. TAX LEVY CAP

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 2014 tax levy CAP is as follows:

2013 Amount to be Raised by Taxation	\$ 17,006,922
Less: Prior Year Deferred Charges to Future Taxation Unfunded	8,744
Recycling Tax	<u>20,000</u>
Net Prior Year Tax Levy for Municipal Purpos Tax for Cap Calculation	16,978,178
2% CAP Increase	339,564
Adjusted Tax Levy Prior to Exclusions	<u>17,317,742</u>

Exclusions:

Allowable Increase in Health Care Costs	\$ 116,546
Allowable Pension Increases	6,913
Recycling Tax Appropriation	<u>20,000</u>

Total Exclusions \$ 143,459

Less Cancelled or Unexpended Exclusions 5,197

Additions:

Value of New Construction 60,397

Maximum Allowable Amount to be Raised by Taxation for 2014 \$ 17,516,401

Proposed 2014 Amount to be Raised by Taxation \$ 17,395,774

Amount Below Maximum Allowable Amount to be Raised by Taxation \$ 100,627

Available CAP Bank 2012-2013 \$ 356,941

**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	\$ 2,999,524
Less: Employee Contributions	258,000
Employer Share Per Budget	<u>\$ 2,741,524</u>
Inside "CAP"	
Outside "CAP"	2,675,650
	<u>65,874</u>
	<u>\$ 2,741,524</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 17, 2014 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 2014 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**

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
Police			X		
Public Works			X		
Administrative				X	
<b>Totals</b>	-	\$ -			
<b>Total Funds Reserved as of end of 2013:</b>		\$ 2,100,607			
<b>Total Funds Appropriated in 2014:</b>					

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF ELMWOOD PARK

GENERAL REVENUES	FCOA	Anticipated		Realized
		2014	2013	In Cash in 2013
<b>1. Surplus Anticipated</b>	<b>08-101</b>	2,145,000	2,145,000	2,145,000
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-102</b>			
<b>Total Surplus Anticipated</b>	<b>08-100</b>	2,145,000	2,145,000	2,145,000
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	<b>xxxxxxxx</b>	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses	<b>xxxxxxxx</b>			
Alcoholic Beverages	<b>08-103</b>	22,000	22,000	27,125
Other	<b>08-104</b>	10,000	10,000	20,034
Fees and Permits	<b>08-105</b>	90,000	85,000	122,849
Fines and Costs:	<b>xxxxxxxx</b>			
Municipal Court	<b>08-110</b>	620,000	620,000	770,150
Interest and Costs on Taxes	<b>08-112</b>	75,000	75,000	107,998
Interest on Investments and Deposits	<b>08-113</b>	20,000	20,000	38,883

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF ELMWOOD PARK

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued):</b>				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	837,000	832,000	1,087,039



**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF ELMWOOD PARK

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Legislative Initiative Municipal Block Grant	09-201			
Extraordinary Aid	09-204			
Consolidated Municipal Property Tax Relief Aid	09-200	156,648	194,524	194,524
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,257,756	1,267,380	1,267,380
Supplemental Energy Receipts Tax	09-203			
Homeland Security	09-206			
Municipal Property Tax Assistance	09-207			
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>1,414,404</b>	<b>1,461,904</b>	<b>1,461,904</b>









**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF ELMWOOD PARK

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
<b>3. Miscellaneous Revenues - Section F: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:</b>	xxxxxxxx	XXXXXX	XXXXXX	XXXXXX
Alcohol Education and Rehabilitation Fund- Reserve	10-702	8,813	20,668	20,668
Municipal Alliance on Alcoholism and Drug Abuse- Ch. 159	10-703		11,677	11,677
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704	60,000	40,438	40,438
Highway Safety Grant- Reserve	10-713		8,025	8,025
Body Armor Fund	10-719	8,721	3,390	3,390
Drunk Driving Enforcement Fund - Reserve	10-745		68,915	68,915
Public Health Priority Funding - 1987	10-785			
Clean Communities Program- Reserve	10-770	29,874	25,444	25,444
Recycling Tonnage Grant- Reserve	10-718	25,913	24,860	24,860
Health-Rutgers	10-720	2,500		









**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF ELMWOOD PARK

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
<b>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):</b>				
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items</b>	<b>XXXXXX 08-004</b>	<b>XXXXXX 2,554,974</b>	<b>XXXXXX 3,095,404</b>	<b>XXXXXX 3,131,303</b>



**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF ELMWOOD PARK

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
<b>SUMMARY OF REVENUES</b>	XXXXXX	XXXXXX	XXXXXX	XXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	2,145,000	2,145,000	2,145,000
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)</b>	<b>08-102</b>	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Section A: Local Revenues	<b>08-001</b>	837,000	832,000	1,087,039
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	1,414,404	1,461,904	1,461,904
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>	340,000	340,000	410,766
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agree.	<b>11-001</b>	44,900	44,900	44,900
Total Section E: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	<b>08-003</b>	-	-	-
Total Section F: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public & Private Revenues	<b>10-001</b>	135,821	203,417	203,417
Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	<b>08-004</b>	2,554,974	3,095,404	3,131,303
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	<b>5,327,099</b>	<b>5,977,625</b>	<b>6,339,329</b>
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	590,000	646,692	702,183
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	<b>13-199</b>	8,062,099	8,769,317	9,186,512
<b>6. Amount to be raised by taxes for Support of Municipal Budget:</b>				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	<b>07-190</b>	17,395,774	17,006,922	17,669,783
b) Addition to Local District School Tax	<b>07-191</b>			
c) Minimum Library Tax	<b>07-199</b>	679,661	715,007	715,007
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	<b>18,075,435</b>	<b>17,721,929</b>	<b>18,384,790</b>
<b>7. Total General Revenues</b>	<b>13-299</b>	<b>26,137,534</b>	<b>26,491,246</b>	<b>27,571,302</b>



BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT	20-xxx						
General Administration	20-100/120						
Salaries & Wages	20-100-1	232,642	228,080		228,080	194,995	33,085
Other Expenses	20-100-2	109,200	105,000		105,000	80,707	24,293
Mayor and Council	20-110						
Salaries & Wages	20-110-1	37,000	37,000		37,000	35,308	1,692
Financial Administration	20-130						
Salaries & Wages	20-130-1	200,474	196,543		196,543	164,545	31,998
Other Expenses	20-130-2	40,000	34,000		54,000	40,234	13,766
Other Expenses-ADS Payroll Service	20-130-2	38,764	36,570		44,070	39,464	4,606
Audit Services	20-135						
Annual Audit	20-135-2	49,000	47,000		47,000	19,878	27,122
Collection of Taxes	20-145						
Salaries & Wages	20-145-1	210,000	218,184		218,184	175,870	42,314
Other Expenses	20-145-2	35,000	35,000		35,000	22,259	12,741
Postage	20-145-2	35,000	30,000		30,000	23,700	6,300

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (CONT)							
Assessment of Taxes	20-150						
Salaries and Wages	20-150-1	85,000	77,500		77,500	57,508	19,992
Other Expenses	20-150-2	20,000	20,000		35,000	17,470	17,530
Legal Services and Costs	20-155						
Salaries & Wages	20-155-1	66,300	65,000		65,000	55,988	9,012
Other Expenses	20-155-2	20,000	20,000		20,000	11,521	8,479
Engineering Services and Costs	20-165						
Other Expenses	20-165-2	39,000	39,000		39,000	35,194	3,806
LAND USE ADMINISTRATION	21-xxx						
Planning Board	21-180						
Salaries & Wages	21-180-1	9,000	8,000		8,025	8,004	21
Other Expenses	20-180-2	8,000	8,000		8,000	5,270	2,730
Master Plan	20-180-2	10,000	10,000		10,000	3,173	6,827
Zoning Board of Adjustment	21-185						
Salaries & Wages	21-185-1	9,000	8,000		8,000	6,484	1,516
Miscellaneous Other Expenses	21-185-2	5,000	5,000		5,000	3,362	1,638



BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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	223,686	219,300		219,300	186,377	32,923
Other Expenses	43-490-2	25,000	25,000		25,000	19,168	5,832
Public Defender	43-495						
Salaries & Wages	43-495-1	16,320	16,000		16,000	9,977	6,023
INSURANCE							
General Liability	23-210-2	410,975	379,675		180,175	164,764	15,411
Workers Compensation	23-215-2	373,900	394,500		394,500	394,500	-
Group Insurance Plan for Employees	23-220-2	2,675,650	2,515,160		2,411,935	2,260,190	151,745
Health Benefit Waiver	23-221-1	30,000					-



BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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	4,552,160	4,430,629		4,430,629	4,207,727	222,902
Salaries and Wages - Crossing Guards	25-240-2	93,330	91,500		91,500	71,182	20,318
Salaries and Wages - Other Police Person.	25-240-2	66,000	66,000		66,000	65,944	56
Other Expenses - Regular	25-240-2	225,000	225,000		225,000	190,264	34,736
Other Expenses - Clothing Allowance	25-240-2	38,000	38,000		38,000	27,125	10,875
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	183,600	180,000		180,000	139,695	40,305
Office of Emergency Management	25-252						
Other Expenses	25-252-2	5,000	5,000		5,000	2,462	2,538

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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	37,000	34,000		34,000	34,000	-
Ambulance Stipend	25-260-2	9,000	9,000		13,000	12,380	620
Fire Department							
Salaries & Wages - Exempt Fireman	25-265-1	13,260	13,000		13,000	11,725	1,275
Other Expenses - Miscellaneous	25-265-2	125,000	110,000		125,000	106,982	18,018
Other Expenses - Clothing Allowance	25-265-2	51,000	49,000		49,000	46,936	2,064
Other Expenses - Rental of Firehouse	25-265-2	55,000	50,000		50,000	50,000	-
Uniform Fire Safety Act (Ch. 383, PL 1983)	25-265						
Salaries & Wages - Fire Official	25-265-1	64,260	63,000		78,500	70,082	8,418
Other Expenses	25-265-2	7,650	7,500		7,500	60	7,440
Municipal Prosecutor	25-275						
Prosecutor - Contractual	25-275-1	24,480	24,000		24,000	18,795	5,205



BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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	1,230,000	1,090,000		1,115,000	1,085,271	29,729
Other Expenses	26-290-2	380,000	330,000		380,000	343,337	36,663
Other Public Works Functions	26-300						
Other Expenses - Traffic Lights	26-300-2	65,000	65,000		65,000	20,764	44,236
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	61,600	80,000		80,000	45,511	34,489
Contract - Collections - Recycling	26-305-2	295,000	255,000		295,000	278,185	16,815
Contract - Collections - Solid Waste/Tipping Fees	26-305-2	925,000	925,000		904,000	652,043	251,957
Vehicle Maintenance	26-315						
Other Expenses	26-315-2	78,000	118,000		118,000	21,220	96,780



BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES							
Board of Health	27-330						
Salaries & Wages	27-330-1	157,058	153,979		173,979	118,847	55,132
Other Expenses	27-330-2	62,500	62,500		62,500	54,418	8,082
Animal Control Services	27-340						
Other Expenses	27-340-2	39,000	39,000		59,000	24,254	34,746
Veterans Services Bureau	27-360						
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	354,000	289,000		347,500	347,034	466
Other Expenses	28-370-2	105,000	95,000		95,000	64,176	30,824
Senior Citizens Committee	28-370						
Other Expenses	28-370-2	28,000	28,000		28,000	19,201	8,799

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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	12,704	14,296
OTHER COMMON OPERATING FUNCTIONS							
Celebration of Public Events	30-420						
Other Expenses	30-420-2	20,000	12,000		12,000	12,000	-
Reserve for Terminal Leave	30-415-1	-	300,000		300,000	300,000	-
							-
							-
							-
							-











BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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	386,250		386,250	323,786	62,464
Police and Firemen's Retirement System	36-475	1,014,401	1,244,680		1,244,680	1,244,680	-
Public Employees Retirement System	36-471	366,226	352,268		352,268	352,268	-
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	34-209	1,766,877	1,983,198	-	1,983,198	1,920,734	62,464
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	17,637,836	17,449,048	-	17,437,848	15,471,719	1,966,129



BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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	2,964,251	3,219,206		3,219,206	3,219,206	-
Debt Service	31-455-2	692,609	780,304		780,304	780,304	-
Landfill/Solid Waste Diposal Costs							
Recycling Tax	32-465-2	20,000	20,000		20,000	13,659	6,341
EDUCATION FUNCTIONS							
Maintenance of Free Public Library	29-390						
Other Expenses	29-390-2	679,661	715,007		715,007	715,007	-
PUBLIC SAFETY FUNCTIONS							
LOSAP	25-265-2	60,000	60,000		60,000	-	60,000
INSURANCE							
Group Insurance Plan for Employees	23-220-2	65,874	121,680		121,680	121,680	-











BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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		11,677	6,783	4,894
Local Share	41-703		3,375		3,375	3,375	-
Safe and Secure Communities Act - Police							
State Share	41-704	60,000	40,438		40,438	40,438	-
Local Share	41-704	21,000	21,000		21,000	21,000	-
Recycling Tonnage Grant	41-718	25,913	24,860		24,860	24,860	-
Alcohol Rehab- Reserve	41-702	8,813	20,668		20,668	-	20,668
Clean Communities Grant- Reserve	41-770	29,874	25,444		25,444	25,444	-
Body Armor Replacement	41-719	8,721	3,390		3,390	3,390	-
Highway Safety- Reserve	41-713		8,025		8,025	8,025	-
DDEF/DWI Enforcement Grant- Reserve	41-745		68,915		68,915	68,915	-
Health Rutgers	41-720	2,500					















BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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
	46-872			xxxxx			xxxxx
General Capital Unfunded Ordinances	46-872			xxxxx			xxxxx
Ord. #05-37	46-872		1,502		1,502	1,502	
Ord. #09-14	46-872		7,242		7,242	7,242	
	46-872			xxxxx			xxxxx
	46-872			xxxxx			xxxxx
	46-872			xxxxx			xxxxx
	46-872			xxxxx			xxxxx
	46-872			xxxxx			xxxxx
Total Deferred Charges - Municipal Excluded from "CAPS"	46-999	-	8,744	xxxxx	8,744	8,744	xxxxx
(F) Judgements	37-480		95,000	xxxxx	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	6,599,698	7,242,198	-	7,253,398	7,061,298	91,903

BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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	6,599,698	7,242,198	-	7,253,398	7,061,298	91,903
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	24,237,534	24,691,246	-	24,691,246	22,533,017	2,058,032
(M) Reserve for Uncollected Taxes	50-899	1,900,000	1,800,000		1,800,000	1,800,000	xxxxx
9. Total General Appropriations	34-499	26,137,534	26,491,246	-	26,491,246	24,333,017	2,058,032



BOROUGH OF ELMWOOD PARK

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for							
Municipal Purposes within "CAPS"	<b>34-299</b>	17,637,836	17,449,048	-	17,437,848	15,471,719	1,966,129
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Operations	34-300	4,482,395	4,916,197	-	4,916,197	4,849,856	66,341
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	44,900	44,900	-	44,900	44,900	-
Additional Appropriation Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by revenues	40-999	156,821	227,792	-	227,792	202,230	25,562
Total Operations - Excluded from Caps	<b>34-305</b>	4,684,116	5,188,889	-	5,188,889	5,096,986	91,903
(C) Capital Improvements	<b>44-999</b>	100,000	100,000	-	100,000	100,000	-
(D) Municipal Debt Service	<b>45-999</b>	1,815,582	1,849,565	-	1,860,765	1,855,568	XXXXXX
(E) Deferred Charges - Excluded from "CAPS"	46-999	-	8,744	XXXXXX	8,744	8,744	XXXXXX
(F) Judgements	<b>37-480</b>	-	95,000	-	95,000	-	-
(G) Cash Deficit - With Prior Consent of LFB	<b>46-885</b>	-	-	XXXXXX	-	-	XXXXXX
(K) Local District School Purposes	<b>29-410</b>	-	-	-	-	-	XXXXXX
(N) Transferred to Board of Education	<b>29-405</b>	-	-	XXXXXX	-	-	XXXXXX
(M) Reserve for Uncollected Taxes	<b>50-899</b>	1,900,000	1,800,000	XXXXXX	1,800,000	1,800,000	XXXXXX
Total General Appropriations	<b>34-499</b>	26,137,534	26,491,246	-	26,491,246	24,333,017	2,058,032

**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 2013
		2014	2013	
Operating Surplus Anticipated	08-501		300,000	\$ 300,000
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	0	300,000	300,000
Rents	08-503	3,011,041	2,710,741	3,062,949
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	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599	3,011,041.00	3,010,741.00	3,362,949.00

\*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 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Salaries	55-501	530,000	530,000		530,000	289,193	240,807.00
Other Expenses	55-502	1,666,766	1,666,766		1,666,766	1,485,041	181,725.00
							0.00
							0.00
							0.00
<b>Capital Improvements:</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Down Payments on Improvements	55-510						0.00
Capital Improvement Fund	55-511	300,000	300,000	xxxxx	300,000	300,000	0.00
Capital Outlay	55-512						0.00
							0.00
							0.00
<b>Debt Service</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Payment of Bond Principal	55-520	155,000	150,000		150,000	150,000	xxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxx
Interest on Bonds	55-522	6,245	10,840		10,840	10,838	xxxxx
Interest on Notes	55-523						xxxxx
EIT Payments	55-524	303,030	303,135		303,135	298,761	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 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
<b>DEFERRED CHARGES:</b>	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
				xxxxx			xxxxx
<b>STATUTORY EXPENDITURES:</b>	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	13,110	36,890
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						0
							0.00
							0.00
							0.00
<b>Judgements</b>	<b>55-531</b>						0.00
<b>Deficit in Operations in Prior Years</b>	<b>55-532</b>			xxxxx			xxxxx
<b>Surplus (General Budget)</b>	<b>55-545</b>			xxxxx			xxxxx
<b>TOTAL WATER UTILITY APPROPRIATIONS</b>	<b>55-599</b>	<b>3,011,041</b>	<b>3,010,741</b>	<b>0</b>	<b>3,010,741</b>	<b>2,546,943</b>	<b>459,422</b>



**BOROUGH OF ELMWOOD PARK  
2014 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 2013
		2014		2013		
Assessment Cash	51-101					
Deficit ( _____ Utility Budget)	51-885					
Total _____ Utility Assessment Revenues	51-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2013 Paid or Charged
		2014		2013		
Payment of Bond Principal	51-920					
Payment of Bond Anticipation Notes	51-925					
Total _____ Utility Assessment Appropriations	51-999					

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2014 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Developer's Escrow Fund; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; 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 2013
		2014	2013	
Assessment Cash	53-101			
Deficit (General Budget)	53-885			
Total Assessment Revenues	53-899	0	0	0
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Assessment Appropriations	53-999	0	0	0

**DEDICATED WATER UTILITY ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
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		Appropriated		Expended 2013 Paid or Charged
		2014	2013	
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

### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2013

ASSETS			
Cash and Investments	1110100	8,722,626	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000		00
Federal and State Grants Receivable	1110200	27,733	00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	614,524	00
Tax Title Liens Receivable	1110400	570,200	00
Property Aquired By Tax Title Lien Liquidation	1110500	23,450	00
Other Receivables	1110600	72,335	00
Deferred Charges Required to be in 2014 Budget	1110700		00
Deferred Charges Required to be in budgets Subsequent to 2014	1110800		00
Total Assets	1110900	10,030,868	00

### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	5,096,341	00
Reserve for Receivables	2110200	1,280,509	00
Surplus	2110300	3,654,018	00
Total Liabilities, Reserves and Surplus		10,030,868	00

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

### COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2013		YEAR 2012	
Surplus Balance, January 1st	2310100	2,989,533	00	3,353,129	00
<b>CURRENT REVENUE ON A CASH BASIS:</b>					
Current Taxes					
*(Percentage collected:2013 98.50%, 2012 98.30%)	2310200	52,886,298	00	51,892,954	00
Delinquent Taxes	2310300	702,183	00	625,284	00
Other Revenues and Additions to Income	2310400	7,990,531	00	7,794,305	00
Total Funds	2310500	64,568,545	00	63,665,672	00
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>					
Municipal Appropriations	2310600	24,591,049	00	24,865,373	00
School Taxes (Including Local and Regional)	2310700	31,339,344	00	30,745,422	00
County Taxes (Including Added Tax Amounts)	2310800	4,962,164	00	5,027,488	00
Special District Taxes	2310900				
Other Expenditures and Deductions From Income	2311000	21,970	00	37,856	00
Total Expenditures and Tax Requirements	2311100	60,914,527	00	60,676,139	00
Less: Expenditures to be Raised by Future Taxes	2311200	0	00	0	00
Total Adjusted Expenditures and Tax Requirements	2311300	60,914,527	00	60,676,139	00
Surplus Balance, December 31st	2311400	3,654,018	00	2,989,533	00

\*Nearest even percentage may be used

### Proposed Use of Current Fund Surplus in 2014 Budget

Surplus Balance December 31, 2013	2311500	3,654,018	00
Current Surplus Anticipated in 2014 Budget	2311600	2,145,000	00
Surplus Balance Remaining	2311700	1,509,018	00

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



**2014**  
**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 2014 through 2019. 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:

Year	General Capital	Water Utility
2014	\$ 1,245,000	\$ 300,000
2015	600,000	0.00
2016	600,000	0.00
2017	600,000	0.00
2018	600,000	0.00
2019	600,000	0.00
	\$ 4,245,000	\$ 300,000



CAPITAL BUDGET (Current Year Action)  
2014

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 - 2014					6 TO BE FUNDED IN FUTURE YEARS
				5a 2014 Budget Appropriations	5b Capital Improvement Fund *	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
<b>General improvements</b>									
Road Program		\$ 450,000			\$ 22,500			\$ 427,500	
Various Building Improvements and Acquisition of Equipment		595,000			29,750			565,250	
Improvements to English Ave		200,000					\$ 200,000		
<b>Water Utility Improvements</b>									
Various Water Systems Improvements		300,000			300,000				
<b>TOTALS - ALL PROJECTS</b>		<b>\$ 1,545,000</b>			<b>\$ 352,250</b>		<b>\$ 200,000</b>	<b>\$ 992,750</b>	

6 YEAR CAPITAL PROGRAM 2014-2019  
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 2014	5b 2015	5c 2016	5d 2017	5e 2018	5f 2019
<b>General Improvements</b>									
Road Program		\$ 2,450,000		\$ 450,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Various Building Improvements and Acquisition of Equipment		1,595,000		595,000	200,000	200,000	200,000	200,000	200,000
Improvements to English Ave		200,000		200,000					
<b>Water Utility Improvements</b>									
Various Water Systems Improvements		300,000		300,000					
<b>TOTALS - ALL PROJECTS</b>		\$ 4,545,000		\$ 1,545,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000



6 YEAR CAPITAL PROGRAM · 2014-2019  
 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 2014	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
<b>General Improvements</b>										
Road Program	\$ 2,450,000			\$ 122,500			\$ 2,327,500			
Various Building Improvements and Acquisition of Equipment	1,595,000			79,750			1,515,250			
Improvements to English Ave	200,000					\$ 200,000				
<b>Water Utility Improvements</b>										
Various Water Systems Improvements	300,000	\$ 300,000								
<b>TOTALS - ALL PROJECTS</b>	<b>\$ 4,545,000</b>	<b>\$ 300,000</b>		<b>\$ 202,250</b>		<b>\$ 200,000</b>	<b>\$ 3,842,750</b>			

**BOROUGH OF ELMWOOD PARK  
2014 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 2013	APPROPRIATIONS	FCOA	Appropriated		Expended 2013							
		2014	2013				For 2014	For 2013	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				
			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				
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				
					Other Expenses	54-176-2										
Total Trust Fund Revenues:	54-299				Acquisition of Lands for Recre- ation and Conservation	54-915-2										
<b>Summary of Program</b> Year Referendum Passed/Implemented: _____ Rate Assessed: \$ _____  Total Tax Collected to date \$ _____ Total Expended to date \$ _____ Total Acreage Preserved to date _____  Recreation land preserved in 2013: _____ Farmland preserved in 2013: _____					Acquisition of Farmland	54-916-2										
					Down Payments on Improvements	54-902-2										
					Debt Service:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					Payment of Bond Principal	54-920-2									XXXXXX	XX
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2									XXXXXX	XX
					Interest on Bonds	54-930-2									XXXXXX	XX
					Interest on Notes	54-935-2									XXXXXX	XX
					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, 2013

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