

# 2013 MUNICIPAL DATA SHEET

**CAP**

(MUST ACCOMPANY 2013 BUDGET)

MUNICIPALITY: Borough of Wharton

COUNTY: Morris

<u>William Chegwidde</u> Mayor's Name	<u>12/31/2014</u> Term Expires
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Municipal Officials	
<u>Gabrielle Evangelista</u> Municipal Clerk	<u>12/8/2008</u> Date of Orig. Appt.
<u>Susan Megletti</u> Tax Collector	<u>T8236</u> Cert. No.
<u>Jon Rheinhardt</u> Chief Financial Officer	<u>N-0402</u> Cert. No.
<u>Raymond Sarinelli</u> Registered Municipal Accountant	<u>383</u> Lic. No.
<u>George Johnson</u> Municipal Attorney	

Official Mailing Address of Municipality

Borough of Wharton

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10 Robert Street

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Wharton, New Jersey, 07885

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Phone #: (973) 361-8444

Fax #: (973) 361-5281

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Governing Body Members	
Name	Term Expires
<u>Vincent Binkoski</u>	<u>12/31/2014</u>
<u>Glenn Corbett</u>	<u>12/31/2013</u>
<u>Sandra Hayes</u>	<u>12/31/2014</u>
<u>Scott Hutchins</u>	<u>12/31/2013</u>
<u>Nicole Wikenheisser</u>	<u>12/31/2015</u>
<u>Tom Yeager</u>	<u>12/31/2015</u>

Please attach this to your 2013 Budget and Mail to:

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

Division Use Only Municode: _____ Public Hearing: _____
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# 2013 MUNICIPAL BUDGET

Municipal Budget of the \_\_\_\_\_ Borough of \_\_\_\_\_ Wharton \_\_\_\_\_, County of \_\_\_\_\_ Morris \_\_\_\_\_ for the Fiscal Year 2013

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

\_\_\_\_\_ 25th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2013

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

Certified by me, this \_\_\_\_\_ 25th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2013

\_\_\_\_\_ Gabrielle Evangelista \_\_\_\_\_  
Clerk  
\_\_\_\_\_ 10 Robert Street \_\_\_\_\_  
Address  
\_\_\_\_\_ Wharton, New Jersey, 07885 \_\_\_\_\_  
Address  
\_\_\_\_\_ (973) 361-8444 \_\_\_\_\_  
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 \_\_\_\_\_ 25th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2013

\_\_\_\_\_ Raymond Sarinelli of Nisivoccia LLP \_\_\_\_\_

Registered Municipal Accountant

\_\_\_\_\_ Mt. Arlington, NJ 07856 \_\_\_\_\_

Address

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

Address

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

Phone Number

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

Certified by me, this \_\_\_\_\_ 25th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2013

\_\_\_\_\_ Jon Rheinhardt \_\_\_\_\_

Chief Financial Officer

**DO NOT USE THESE SPACES**

### CERTIFICATION OF ADOPTED BUDGET

*(Do not advertise this Certification form)*

### CERTIFICATION OF APPROVED BUDGET

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

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

Dated: \_\_\_\_\_, 2013 By: \_\_\_\_\_

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

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

Dated: \_\_\_\_\_, 2013 By: \_\_\_\_\_

**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 Wharton, County of Morris



# EXPLANATORY STATEMENT

## SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2013
<b>General Appropriations For : (Reference to Item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXXXXXXXX
<b>1. Appropriations within "CAPS"</b>	XXXXXXXXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S.A. 40A:4-45.2)}</b>	4,595,524.50
<b>2. Appropriations excluded from "CAPS"</b>	XXXXXXXXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S.A. 40A:4-45.3 as amended)}</b>	2,627,324.24
<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>	2,627,324.24
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29)- Based on Estimated</b> <span style="float: right;"><u>96.31%</u> Percent of Tax Collections</span>	721,145.00
<b>4. Total General Appropriations (Item 9, Sheet 29)</b> <span style="float: right;">Building Aid Allowance 2013 - \$ _____ for Schools-State Aid 2012 - \$ _____</span>	7,943,993.74
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)</b> (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	4,237,416.24
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	3,466,339.50
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>	
<b>(c) Minimum Liability Tax (Item 6 (c), Sheet 11)</b>	240,238.00

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2012 APPROPRIATIONS EXPENDED AND CANCELLED**

	General Budget	Water Utility	Sewer Utility	Utility
<b>Budget Appropriations - Adopted Budget</b>	7,558,684.90	2,058,162.50	1,374,049.50	
<b>Budget Appropriations Added by N.J.S.A. 40A:4-87</b>	21,427.26			
<b>Emergency Appropriations</b>				
<b>Total Appropriations</b>	7,580,112.16	2,058,162.50	1,374,049.50	
<b>Expenditures:</b>				
<b>Paid or Charged (Including Reserve for     Uncollected Taxes)</b>	6,861,107.23	1,537,948.71	1,108,706.48	
<b>Reserved</b>	719,003.94	498,688.17	249,956.22	
<b>Unexpended Balances Cancelled</b>	0.99	21,525.62	15,386.80	
<b>Total Expenditures and Unexpended     Balances Cancelled</b>	7,580,112.16	2,058,162.50	1,374,049.50	
<b>Overexpenditures*</b>				

Explanations of Appropriations for  
"Other Expenses"

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

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

Materials, supplies and non-bondable equipment;

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

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

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

\* See Budget Appropriation Items so marked to the right of column "Expended 2012 Reserved."

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

**II. Appropriation "CAPS"**

The following "CAP" calculation as required by the Division of Local Government Services, Department of Community Affairs, is based on the Cost of Living Adjustment (COLA) ordinance adopted by the Borough Council.

**CAP Calculation**

<b>Total Appropriations for 2012</b>	\$	<b>7,558,684.90</b>
<b>Cap Base Adjustment</b>		<b>0.00</b>
<b>Exceptions:</b>		<b>7,558,684.90</b>
<b>Other Operations</b>	\$	<b>303,184.00</b>
<b>Capital Improvements</b>		<b>285,307.00</b>
<b>Debt Service</b>		<b>403,487.00</b>
<b>Public &amp; Private Programs</b>		<b>4,880.00</b>
<b>Interlocal Service Agreements</b>		<b>1,551,265.00</b>
<b>Deferred Charges</b>		<b>35,000.00</b>
<b>Reserve for Uncollected Taxes</b>		<b>707,005.00</b>
<b>Total Exceptions</b>		<b>3,290,128.00</b>
<b>Amount on Which 3.5% CAP is Applied</b>		<b>4,268,556.90</b>
<b>CAP (3.5%)</b>		<b>149,399.49</b>
<b>Allowable Appropriations before Additional Exceptions per N.J.S.A. 40A:45.3</b>		<b>4,417,956.39</b>
<b>Modifications:</b>		
<b>CAP Bank - 2011</b>		<b>58,324.59</b>
<b>CAP Bank - 2012</b>		<b>118,177.74</b>
<b>Assessed Value of New Construction at 2012 Local Tax Rate</b>		
(\$238,170 x 457 per hundred)		<b>1,088.44</b>
<b>Maximum Allowable General Appropriations for Municipal Purposes Within "CAPS"</b>	\$	<b>4,595,547.16</b>
<b>Total Appropriations within CAP</b>	\$	<b>4,595,524.50</b>
<b>Non Utilitized Appropriation CAP Amount</b>	\$	<b>22.66</b>

Sheet 3b(1)b

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" is)
2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY
3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG FUNCTIONS (e.g. If Police S&W appears in the regular section and also under "Operations E: Other" list the figures for purposes of citizen understanding.)
4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4)

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

**III. Levy "CAPS"**

N.J.S.A. 40A:4-45.44 through 45.47 established a formula that limits increase in each local units "Amount to be Raised by Taxation". The Borough's Tax Levy Cap for 2012 is calculated as follows

**Levy "CAP" Calculation:**

Prior Year Amount to be Raised by Taxation for Municipal Purpose	\$ 3,331,649
Less: Change in Service Provider	-
Less: Prior Year Deferred Charges to Future Taxation Unfunded	-
Net Prior Year Tax Levy for Municipal Purposes Tax for Cap Calculation	<u>3,331,649</u>
Plus: 2% CAP Increase	66,633
Adjusted Tax Levy Prior to Exclusion	<u><u>3,398,282</u></u>
Exclusions:	
Allowable Debt Service and Capital Lease Incr.	\$ 194,609
Allowable Pension Increases	38,814
Allowable Health Insurance Cost Increases	-
Capital Imprvmt Fund and/or Down Pmt on Impr.	-
Deferred Charges to Future Taxation Unfunded	-
Total Exclusions	<u>233,423</u>
Less Cancelled or Unexpended Exclusions	-
Adjusted Tax Levy	<u><u>3,631,705</u></u>
Additions:	
New Ratables - Increase on Valuations (New Construction & Additions)	
Prior Year's Local Municipal Purpose Tax Rate (Per \$100)	
(\$238,170 x \$0.457/\$100)	1,088
Maximum Allowable Amount to be Raised by Taxation	<u><u>\$ 3,632,793</u></u>
Amount to be Raised by Taxation for Municipal Purposes	<u><u>\$ 3,466,340</u></u>
Amount of Levy CAP Remaining	<u><u>\$ 166,454</u></u>

**Sheet 3b(1)c**

**NOTE:**

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- 2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY**
- 3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)**
- 4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4)**

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**IV. Health Benefits:**

Chapter 78, PL 2011, effective June 28, 2011, mandated a standardized employee contribution to health benefit costs which is to be phased in over a four year period of time.

**Health Benefit Calculation:**

Gross Amount of Health Benefits	\$	689,242
Employee Contribution		<u>125,000</u>
Net Amount of Budget Appropriation	\$	<u><u>564,242</u></u>

Sheet 3b(1)d

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

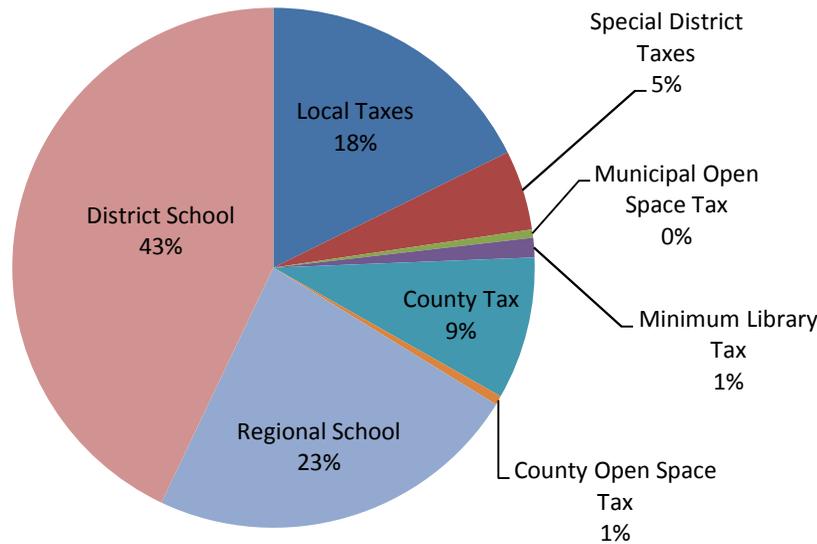
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**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

Information on the 2013 budget, together with a true copy of the entire budget, is available to the public for their inspection by contacting Gabrielle Evangelista, Borough Clerk at (973) 361-8444 x2713.

**2013 Est. Tax Rate**



**I. Tax Rate**

**Impact on an Average Residential Home:**

2012	7,533.23
2013	7,561.11
<b>Tax Bill Increase \$\$</b>	<b>27.88</b>
<b>Tax Bill Increase %%</b>	<b>0.370%</b>

<b>Local Taxes</b>	<b>\$ 3,466,339.50</b>	<b>\$ 0.526</b>
<b>Special District Taxes</b>	<b>970,951.00</b>	<b>0.147</b>
<b>Municipal Open Space Tax</b>	<b>98,683.76</b>	<b>0.015</b>
<b>Minimum Library Tax</b>	<b>240,238.00</b>	<b>0.036</b>
<b>County Tax</b>	<b>1,739,299.82</b>	<b>0.264</b>
<b>County Open Space Tax</b>	<b>113,945.14</b>	<b>0.017</b>
<b>Regional School</b>	<b>4,507,262.00</b>	<b>0.692</b>
<b>District School</b>	<b>8,401,866.00</b>	<b>1.277</b>
<b>Totals</b>	<b>19,538,585.22</b>	<b>\$ 2.974</b>

		<b>2013 (Estimate)</b>	
		<b>Amount</b>	<b>Tax Rate</b>
<b>Local Taxes</b>	<b>\$</b>	<b>3,466,339.50</b>	<b>\$ 0.526</b>
<b>Special District Taxes</b>		<b>970,951.00</b>	<b>0.147</b>
<b>Municipal Open Space Tax</b>		<b>98,683.76</b>	<b>0.015</b>
<b>Minimum Library Tax</b>		<b>240,238.00</b>	<b>0.036</b>
<b>County Tax</b>		<b>1,739,299.82</b>	<b>0.264</b>
<b>County Open Space Tax</b>		<b>113,945.14</b>	<b>0.017</b>
<b>Regional School</b>		<b>4,507,262.00</b>	<b>0.692</b>
<b>District School</b>		<b>8,401,866.00</b>	<b>1.277</b>
<b>Totals</b>		<b>19,538,585.22</b>	<b>\$ 2.974</b>

Sheet 3b(1)a

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

- 1. HOW THE 1977 "CAP" WAS CALCULATED.** (Explain in words what the "CAPS" mean and show the figures.)
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- 4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE** (Refer to LFN 2011-4)

**EXPLANATORY STATEMENT  
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES**

				<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
<i>Revenues at Risk</i>	<i>Non-recurring current appropriations</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>			
X				State Aid - Energy Tax Receipts/CMPTRA	\$ 549,711.00	The State of NJ continues to divert our local revenues for their own use
	X			Pension Payments (PERS & PFRS & DCRP)	629,345.00	The State of NJ fails to properly fund their own obligations which puts us at risk
	X			Collective Bargaining Agreements (CBA)	NA	CBA for both unions have been settled through 2014
X	X			Uniform Construction Code	202,500.00	Construction Activity for Avalon Bay - Need for Increased Inspections
				General Comment		The Borough of Wharton takes a conservative approach to the development of its operating budget. The budget is developed with a long term approach to all activities inclusive of capital and debt management. For these reasons the budget does not experience peaks or valleys. The revenues and appropriations listed above are those that cannot be planned for properly as they are outside of the control of the Mayor and Governing Body. Absent those cost factors above the Borough's budget has been stable and meets the needs of our residents and the services that they desire.

**EXPLANATORY STATEMENT - (Continued)**

**Analysis of Compensated Absence Liability**

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Non Union Employees	787.85	\$ 54,623.80		✓	
Public Works	52.03	23,357.74	✓		
Police	415.96	217,477.42	✓		
<b>Totals</b>	1255.84 days	\$ 295,458.96			
<b>Total Funds Reserved as of end of 2012:</b>		\$ 49,567.79			
<b>Total Funds Appropriated in 2013:</b>		\$ -			

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2012
		2013	2012	
1. Surplus Anticipated	08-101	1,037,494.00	1,037,494.00	1,037,494.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,037,494.00	1,037,494.00	1,037,494.00
3. Miscellaneous Revenues - Section A:Local Revenues	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Licenses:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Alcoholic Beverages	08-103	7,260.00	3,660.00	7,260.00
Other	08-104	9,345.00	8,800.00	9,345.00
Fees and Permits	08-105	28,250.00	29,200.00	28,262.23
Fines and Costs:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Municipal Court	08-110	165,300.00	215,000.00	165,370.98
Other	08-109			
Interest and Costs on Taxes	08-112	75,500.00	35,000.00	75,676.50
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest of Investments and Deposits	08-113	9,550.00	16,000.00	9,598.41
Anticipated Utility Operating Surplus	08-114			
Rents - Borough Lease	08-116	48,200.00	40,800.00	48,253.20

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

	FCOA Account Number	Anticipated		Realized in Cash in 2012
		2013	2012	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (Continued):</b>				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>343,405.00</b>	<b>348,460.00</b>	<b>343,766.32</b>









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

GENERAL REVENUES	FCOA Account Number	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:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770	583.78	8,883.70	8,883.70
Alcohol Education and Rehabilitation Fund	10-702		647.56	647.56
Municipal Alliance on Alcoholism and Drug Abuse	10-703	8,773.00	11,896.00	11,896.00
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-705	22,981.00		
Handicapped Recreation Opportunities Grant	10-706			
Body Armor Replacement Fund	10-708	4,455.46		







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

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2012
		2013	2012	
Summary of Revenues	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,037,494.00	1,037,494.00	1,037,494.00
2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section A: Local Revenues</b>	08-001	343,405.00	348,460.00	343,766.32
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	09-001	549,711.00	549,711.00	549,711.00
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08-002	242,600.00	58,300.00	40,118.00
<b>Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agreements</b>	11-001	1,466,620.00	1,445,765.00	1,445,765.00
<b>Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues</b>	08-003			
<b>Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	36,793.24	21,427.26	21,427.26
<b>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	366,193.00	343,968.64	343,968.64
<b>Total Miscellaneous Revenues</b>	13-099	3,005,322.24	2,767,631.90	2,744,756.22
4. Receipts from Delinquent Taxes	15-499	194,600.00	194,600.00	363,127.07
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	4,237,416.24	3,999,725.90	4,145,377.29
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	3,466,339.50	3,331,648.90	3,741,705.22
b) Addition to Local District School Tax	07-191			
c) Minimum Library Tax	07-192	240,238.00	248,737.36	248,737.36
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	3,706,577.50	3,580,386.26	3,990,442.58
7. Total General Revenues	13-299	7,943,993.74	7,580,112.16	8,135,819.87

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT:</b>							
<b>General Administration:</b>							
Salaries & Wages	20-100-1	112,110.00	110,200.00		110,200.00	100,242.08	9,957.92
Other Expenses	20-100-2	36,850.00	36,850.00		36,850.00	23,507.29	13,342.71
<b>Mayor and Council:</b>							
Salaries & Wages	20-110-1	36,000.00	36,000.00		36,000.00	35,999.64	0.36
Other Expense	20-110-2	21,500.00	21,500.00		21,500.00	17,438.61	4,061.39
<b>Municipal Clerk:</b>							
Salaries & Wages	20-120-1	37,645.00	36,920.00		36,920.00	36,677.58	242.42
Other Expenses	20-120-2	11,450.00	11,450.00		12,450.00	11,168.53	1,281.47
<b>Financial Administration:</b>							
Salaries & Wages	20-130-1	42,275.00	41,485.00		41,485.00	38,737.28	2,747.72
Other Expenses	20-130-2	23,355.00	23,355.00		22,355.00	13,446.96	8,908.04
Other Expenses - Computer Maintenance/Support	20-135-2	14,000.00	14,000.00		14,000.00	6,944.10	7,055.90
Annual Audit	20-135-2	26,010.00	25,500.00		25,500.00		25,500.00
Workers' Compensation Insurance	23-215-2	29,625.00	25,391.00		25,391.00	25,168.88	222.12
Liability Insurance	23-210-2	53,619.00	48,629.00		68,629.00	66,980.08	1,648.92
Group Insurance for Employees	23-220-2	564,242.00	565,397.00		565,397.00	459,341.44	106,055.56

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT (Continued):</b>							
<b>Tax Assessment Administration:</b>							
<b>Salaries &amp; Wages</b>	20-150-1	37,760.00	22,320.00		37,320.00	36,564.98	755.02
<b>Other Expenses</b>	20-150-2	2,700.00	2,700.00		2,700.00	1,021.74	1,678.26
<b>Revision of Tax Map</b>	20-150-2	9,300.00	7,500.00		7,500.00		7,500.00
<b>Property Revaluation</b>							
<b>Other Expenses - Tax Appeals</b>	20-150-2	66,200.00	83,000.00		68,000.00	42,007.50	25,992.50
<b>Revenue Administration (Tax Collection):</b>							
<b>Salaries &amp; Wages</b>	20-145-1	34,690.00	34,060.00		34,060.00	31,664.27	2,395.73
<b>Other Expenses</b>	20-145-2	6,250.00	6,250.00		6,250.00	5,967.09	282.91
<b>Engineering Services and Costs:</b>							
<b>Other Expenses</b>	20-165-2	31,050.00	31,050.00		28,550.00	23,050.74	5,499.26
<b>Legal Services and Costs:</b>							
<b>Other Expenses</b>	20-155-2	54,800.00	54,800.00		57,300.00	57,122.06	177.94
<b>Codification of Ordinances</b>	20-155-2	6,000.00	6,000.00		6,000.00	3,403.98	2,596.02

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT (Continued):</b>							
<b>Public Buildings and Grounds:</b>							
Salaries & Wages	26-310-1	28,185.00	27,630.00		27,630.00	27,621.20	8.80
Other Expenses	26-310-2	10,724.00	10,724.00		20,724.00	16,671.10	4,052.90
<b>Municipal Land Use Law (N.J.S.A. 40:55D-1):</b>							
<b>Planning Board:</b>							
Salaries & Wages	21-180-1	11,055.00	10,850.00		10,850.00	10,050.32	799.68
Other Expenses	21-180-2	12,660.00	12,660.00		12,660.00	2,877.83	9,782.17
<b>Zoning Board of Adjustment:</b>							
Salaries & Wages	21-185-1	38,125.00	37,435.00		37,435.00	36,738.21	696.79
Unemployment Compensation Insurance	23-225-2	5,000.00	3,000.00		3,000.00	3,000.00	
Aid to Volunteer Fire Company	25-255-2	42,000.00	42,000.00		42,000.00	27,478.17	14,521.83

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC SAFETY:</b>							
<b>Fire Department:</b>							
Other Expenses - Building Rent	25-255-2	30,883.00	30,883.00		30,883.00	29,183.00	1,700.00
<b>Police:</b>							
Salaries & Wages	25-240-1	819,274.00	796,314.00		796,314.00	684,311.93	112,002.07
Other Expenses	25-240-2	197,350.00	194,350.00		194,350.00	190,756.06	3,593.94
<b>Matching Funds:</b>							
Safe and Secure Communities Program	41-704-2						
First Aid Organization Contribution	25-260-2						
<b>Dispatchers:</b>							
Other Expenses	25-250-2	138,649.00	141,396.90		141,396.90	132,382.65	9,014.25
<b>Emergency Management Services:</b>							
Salaries & Wages	25-252-1	2,885.00	2,825.00		2,825.00	2,754.97	70.03
Other Expenses	25-252-2	1,350.00	1,350.00		1,350.00	973.69	376.31
<b>PUBLIC WORKS:</b>							
<b>Street and Road Repairs and Maintenance:</b>							
Salaries & Wages	25-252-1	248,465.00	243,055.00		223,055.00	153,853.92	69,201.08
Other Expenses	25-252-2	171,400.00	166,400.00		156,400.00	88,966.35	67,433.65

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>HEALTH AND HUMAN SERVICES:</b>							
<b>Board of Health:</b>							
Salaries & Wages	27-330-1	41,275.00	40,460.00		40,460.00	33,345.66	7,114.34
Other Expenses	27-330-2	59,567.00	58,006.00		58,006.00	53,210.35	4,795.65
Mandated Inoculations: Hepatitis B Vaccine	27-330-2	500.00	500.00		500.00	60.00	440.00
<b>Animal Control</b>							
Salaries & Wages	27-340-1	2,655.00	2,655.00		2,655.00		2,655.00
Other Expenses	27-340-2	4,000.00	4,000.00		4,000.00		4,000.00
Contribution to Senior Citizen's Center (40:48-9.4)	27-360-2	2,500.00	2,500.00		2,500.00	2,500.00	
<b>RECREATION AND EDUCATION:</b>							
<b>Parks and Playgrounds:</b>							
Other Expenses	28-375-2	15,950.00	15,950.00		16,550.00	16,477.42	72.58
<b>Recreation:</b>							
Salaries & Wages	28-370-1	17,770.00	17,570.00		17,570.00	17,065.85	504.15
Other Expenses	28-370-2	32,894.00	32,894.00		32,294.00	29,207.95	3,086.05
Celebration of Public Events, Anniversary or Holiday							
(R.S. 40:48-5.4):	30-420-2	19,700.00	19,700.00		19,700.00	12,996.82	6,703.18





## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Do Not Write in This Space	Appropriated				Expended 2012	
(A) Operations - Within "CAPS"		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code-	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Appropriation Offset by Dedicated							
Revenues (N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
<b>Construction Official:</b>							
<b>Salaries &amp; Wages</b>	22-195-1	286,660.00	55,635.00		55,635.00	53,411.98	2,223.02
<b>Other Expenses</b>	22-195-2	3,200.00	3,200.00		3,200.00	2,573.25	626.75
<b>Other Code Enforcement Functions:</b>							
<b>Plumbing Inspector:</b>							
<b>Salaries &amp; Wages</b>	22-200-1		11,210.00		11,210.00	10,818.11	391.89
<b>Fire Protection Official:</b>							
<b>Salaries &amp; Wages</b>	22-200-1		4,860.00		4,860.00	4,764.80	95.20
<b>Electrical Inspector:</b>							
<b>Salaries &amp; Wages</b>	22-200-1		10,855.00		10,855.00	10,494.96	360.04
<b>Housing Inspector:</b>							
<b>Salaries &amp; Wages</b>	22-200-1	26,690.00	26,170.00		26,170.00	25,456.81	713.19
<b>Other Expenses</b>	22-200-2	3,700.00	3,700.00		3,700.00	453.89	3,246.11





## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures-	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(1) DEFERRED CHARGES	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures-	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(2) STATUTORY EXPENDITURES:							
Contribution to:							
Public Employees' Retirement System	36-471	106,968.00	102,170.00		102,170.00	102,170.00	
Social Security System (O.A.S.I)	36-472	136,717.50	133,095.00		133,095.00	91,352.07	41,742.93
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	521,377.00	475,802.00		475,802.00	475,802.00	
Unemployment Insurance	23-225						
Defined Contribution Retirement Program	36-477	1,000.00	500.00		500.00	150.00	350.00
<b>Total Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"</b>	<b>34-209</b>	<b>766,062.50</b>	<b>711,567.00</b>		<b>711,567.00</b>	<b>669,474.07</b>	<b>42,092.93</b>
<b>G) Cash Deficit of Preceding Year</b>	<b>46-855</b>						
<b>(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"</b>	<b>34-299</b>	<b>4,595,524.50</b>	<b>4,268,556.90</b>		<b>4,268,556.90</b>	<b>3,596,611.08</b>	<b>671,945.82</b>



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
	(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>	<b>273,431.00</b>	<b>303,184.00</b>		<b>303,184.00</b>	<b>273,531.88</b>	<b>29,652.12</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Uniform Construction Code Appropriation Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Uniform Construction Code Appropriations</b>	<b>22-999</b>						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Shared Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Police Salaries & Wages - Mine Hill Township	42-490-1	1,466,620.00	1,445,765.00		1,445,765.00	1,445,765.00	
Five Town Joint Court - Town of Dover	42-490-2	107,600.00	105,500.00		105,500.00	90,000.00	15,500.00
<b>Total Shared Service Agreements</b>	<b>42-999</b>	<b>1,574,220.00</b>	<b>1,551,265.00</b>		<b>1,551,265.00</b>	<b>1,535,765.00</b>	<b>15,500.00</b>

**CURRENT FUND - APPROPRIATIONS**

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

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Public and Private Programs Offset by Revenues							
Clean Communities Program	41-770-2	583.78	8,883.70		8,883.70	8,883.70	
Drunk Driving Enforcement Fund	41-745-2						
Safe and Secure Communities Program	41-705-2	22,981.00					
Municipal Alliance on Alcoholism and Drug Abuse	41-703-2	8,773.00	11,896.00		11,896.00	11,896.00	
Matching Funds:							
Municipal Alliance on Alcoholism and Drug Abuse	41-704-2	4,880.00	2,974.00		2,974.00	2,974.00	
Body Armor Replacement Fund	41-708-2	4,455.46					
Alcohol Education and Rehabilitation Fund	41-702-2		647.56		647.56	647.56	
Morris County Historic Preservation Grant	41-710-2						
New Jersey Historic Trust Grant	41-711-2						
Federal Recreational Trails Program	41-712-2						
Highlands Council Plan Conformance Grant	41-713-2						
American Legion Flag Grant	41-714-2						
Matching Funds for Grants	41-899-2		1,906.00		1,906.00		1,906.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
(A) Operations-Excluded from "CAPS"(continued)	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>	<b>41,673.24</b>	<b>26,307.26</b>		<b>26,307.26</b>	<b>24,401.26</b>	<b>1,906.00</b>
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	<b>1,889,324.24</b>	<b>1,880,756.26</b>		<b>1,880,756.26</b>	<b>1,833,698.14</b>	<b>47,058.12</b>
Detail:							
Salaries & Wages	34-305-1	1,466,620.00	1,445,765.00		1,445,765.00	1,445,765.00	
Other Expenses	34-305-2	422,704.24	434,991.26		434,991.26	387,933.14	47,058.12



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues:</b>	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>New Jersey Transportation Trust Fund Authority Act</b>	41-865						
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	139,904.00	285,307.00		285,307.00	285,307.00	

**CURRENT FUND - APPROPRIATIONS**

GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920						XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	588,000.00	385,000.00		385,000.00	385,000.00	XXXXXXXXXX
Interest on Bonds	45-930						XXXXXXXXXX
Interest on Notes	45-935	10,096.00	18,487.00		18,487.00	18,486.01	XXXXXXXXXX
Green Trust Loan Program:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligation Approved prior to 7/1/2007							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
Capital Lease Obligation Approved after 7/1/2007							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
<b>Total Municipal Debt Service-Excluded from "CAPS"</b>	<b>45-999</b>	<b>598,096.00</b>	<b>403,487.00</b>		<b>403,487.00</b>	<b>403,486.01</b>	<b>XXXXXXXXXX</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 5 Years (N.J.S.A.40A:4-55)	46-875		35,000.00	xxxxxxxxxxx	35,000.00	35,000.00	xxxxxxxxxxx
Special Emergency Authorizations- 3 Years (N.J.S.A.40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
<b>Deferred Charges to Future Taxation Unfunded:</b>				xxxxxxxxxxx			xxxxxxxxxxx
Ordinance 20-08	46-872			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	49-999		35,000.00	xxxxxxxxxxx	35,000.00	35,000.00	xxxxxxxxxxx
<b>(F) Judgements</b>	37-480			xxxxxxxxxxx			xxxxxxxxxxx
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.40:48-17.1 &amp; 17.3)</b>	29-405			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	34-309	2,627,324.24	2,604,550.26		2,604,550.26	2,557,491.15	47,058.12

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes- Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(I) Type 1 District School Debt Service	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	48-920						xxxxxxxxxx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxx
Interest on Bonds	48-930						xxxxxxxxxx
Interest on Notes	48-935						xxxxxxxxxx
							xxxxxxxxxx
Total of Type 1 District School Debt Service -Excluded from "CAPS"	48-999						
(J) Deferred Charges and Statutory Expenditures- Local School - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations - Schools	29-406			xxxxxxxxxx			xxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"	29-409						
(K) Total Municipal Appropriations for Local District School Purposes {Items(I) and (J)}-Excluded from "CAPS"	29-410						
(O) Total General Appropriations - Excluded from "CAPS"	34-399	2,627,324.24	2,604,550.26		2,604,550.26	2,557,491.15	47,058.12
(L) Subtotal General Appropriations {Items (H-I) and (O)}	34-400	7,222,848.74	6,873,107.16		6,873,107.16	6,154,102.23	719,003.94
(M) Reserve for Uncollected Taxes	50-899	721,145.00	707,005.00	xxxxxxxxxxxxxx	707,005.00	707,005.00	xxxxxxxxxxxxxx
9. Total General Appropriations	34-499	7,943,993.74	7,580,112.16		7,580,112.16	6,861,107.23	719,003.94

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations:</b>							
<b>(a+b) Within "CAPS" - Including Contingent</b>	34-299	3,829,462.00	3,556,989.90		3,556,989.90	2,927,137.01	629,852.89
Statutory Expenditures	xxxxxxx	766,062.50	711,567.00		711,567.00	669,474.07	41,742.93
<b>(a) Operations - Excluded from "CAPS"</b>	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Other Operations	34-300	273,431.00	303,184.00		303,184.00	273,531.88	29,652.12
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999	1,574,220.00	1,551,265.00		1,551,265.00	1,535,765.00	15,500.00
Additional Appropriations Offset by Revs.	34-303						
Public & Private Progs Offset by Revs.	40-999	41,673.24	26,307.26		26,307.26	24,401.26	1,906.00
<b>Total Operations - Excluded from "CAPS"</b>	34-305	1,889,324.24	1,880,756.26		1,880,756.26	1,833,698.14	47,058.12
<b>(C) Capital Improvements</b>	44-999	139,904.00	285,307.00		285,307.00	285,307.00	
<b>(D) Municipal Debt Service</b>	45-999	598,096.00	403,487.00		403,487.00	403,486.01	xxxxxxxxx
<b>(E) Deferred Charges - Excluded from "CAPS"</b>	46-999		35,000.00	xxxxxxxxx	35,000.00	35,000.00	xxxxxxxxx
<b>(F) Judgements</b>	37-480						
<b>(G) Cash Deficit - With Prior Consent of LFB</b>	46-885			xxxxxxxxx			xxxxxxxxx
<b>(K) Local School District Purposes</b>	29-410						xxxxxxxxx
<b>(N) Transferred to Board of Education</b>	29-405			xxxxxxxxx			xxxxxxxxx
<b>(M) Reserve for Uncollected Taxes</b>	50-899	721,145.00	707,005.00	xxxxxxxxx	707,005.00	707,005.00	xxxxxxxxx
<b>Total General Appropriations</b>	34-499	7,943,993.74	7,580,112.16		7,580,112.16	6,861,107.23	718,653.94

## DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2012
	Account Number	for 2013	for 2012	
Operating Surplus Anticipated	08-501	525,000.00	525,000.00	525,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>	<b>525,000.00</b>	<b>525,000.00</b>	<b>525,000.00</b>
Rents	08-503	1,536,143.05	1,465,517.50	1,643,542.96
Fire Hydrant Service	08-504			
Miscellaneous	08-505	13,200.00	13,200.00	14,338.65
Interest on Investments and Deposits	08-506		5,000.00	2,748.58
Water Capital - Reserve for Payment of Debt Service	08-508	35,056.95		
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Developer's Agreement - MUA Loan Repayment	08-507	49,445.00	49,445.00	49,444.44
Deficit (General Budget)	08-549			
<b>Total Water Utility Revenues</b>	<b>08-599</b>	<b>2,158,845.00</b>	<b>2,058,162.50</b>	<b>2,235,074.63</b>

\* Note: Use pages 31,32 and 33 for water utility only.  
All other utilities use sheets 34,35 and 36.

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

Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Salaries &amp; Wages</b>	55-501	331,700.00	304,895.00		304,895.00	281,339.42	23,555.58
<b>Other Expenses</b>	55-502	1,195,135.00	1,185,087.50		1,185,087.50	716,432.45	468,655.05
<b>Capital Improvements:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Down Payments on Improvements</b>	55-510						
<b>Capital Improvement Fund</b>	55-511	50,000.00	50,000.00	xxxxxxxxxxx	50,000.00	50,000.00	
<b>Capital Outlay</b>	55-512	60,000.00	60,000.00		60,000.00	60,000.00	
<b>Debt Service:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Payment of Bond Principal</b>	55-520						xxxxxxxxxxx
<b>Payment of Bond Anticipation Notes and     Capital Notes</b>	55-521	350,000.00	265,000.00		265,000.00	265,000.00	xxxxxxxxxxx
<b>Interest on Bonds</b>	55-522						xxxxxxxxxxx
<b>Interest on Notes</b>	55-523	30,000.00	26,500.00		26,500.00	16,256.80	xxxxxxxxxxx
<b>Developer's MUA Loan Repayment</b>	55-525	54,000.00	54,000.00		54,000.00	49,185.36	xxxxxxxxxxx
<b>Water Rehabilitation Loan - Prinicpal &amp; Interest</b>	55-525		24,000.00		24,000.00	22,590.34	xxxxxxxxxxx
<b>NJEIT Loan - Principal &amp; Interest</b>	55-525	34,500.00	34,500.00		34,500.00	29,441.88	xxxxxxxxxxx

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

Note: Use Sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>DEFERRED CHARGES:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorization	55-530			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
<b>STATUTORY EXPENDITURES:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540	19,530.00	22,180.00		22,180.00	22,180.00	
Social Security System (O.A.S.I.)	55-541	28,980.00	28,000.00		28,000.00	21,522.46	6,477.54
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	5,000.00	4,000.00		4,000.00	4,000.00	
Judgments	55-531						
Deficit in Operations in Prior years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
<b>Total Water Utility Appropriations</b>	<b>55-599</b>	<b>2,158,845.00</b>	<b>2,058,162.50</b>		<b>2,058,162.50</b>	<b>1,537,948.71</b>	<b>498,688.17</b>

**DEDICATED SEWER UTILITY BUDGET**

12. DEDICATED REVENUES FROM <u>Sewer Utility</u>	FCOA Account Number	Anticipated		Realized in Cash in 2012
		for 2013	for 2012	
Operating Surplus Anticipated	08-501	235,000.00	235,000.00	235,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>	<b>235,000.00</b>	<b>235,000.00</b>	<b>235,000.00</b>
User Charges	08-503	1,266,608.89	1,133,629.50	1,319,213.17
Miscellaneous	08-505	5,420.00	5,420.00	11,860.03
<b>Sewer Capital - Reserve for Payment of Debt Service</b>	<b>08-509</b>	<b>12,171.61</b>		
<b>Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>xxxxxxx</b>	<b>xxxxxxxxxxx</b>	<b>xxxxxxxxxxx</b>	<b>xxxxxxxxxxx</b>
<b>Deficit (General Budget)</b>	<b>08-549</b>			
<b>Total Sewer Utility Revenues</b>	<b>08-599</b>	<b>1,519,200.50</b>	<b>1,374,049.50</b>	<b>1,566,073.20</b>

Use a separate set of sheets for each separate utility.

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

13. APPROPRIATIONS FOR Sewer Utility	FCOA Account Number	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501	300,985.00	273,590.00		273,590.00	241,737.96	31,852.04
Other Expenses	55-502	859,005.50	822,909.50		822,909.50	612,312.41	210,597.09
					-		-
<b>Capital Improvements:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						-
Capital Improvement Fund	55-511	10,000.00	10,000.00	xxxxxxxxxxx	10,000.00	10,000.00	-
Capital Outlay	55-512	20,000.00	20,000.00		20,000.00	20,000.00	-
							-
							-
<b>Debt Service:</b>	xxxxxxx	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520				-		xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521	250,000.00	175,000.00		175,000.00	175,000.00	xxxxxxxxxxx
Interest on Bonds	55-522				-		xxxxxxxxxxx
Interest on Notes	55-523	30,000.00	25,000.00		25,000.00	9,613.20	xxxxxxxxxxx
							xxxxxxxxxxx

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

13. APPROPRIATIONS FOR Sewer Utility	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>DEFERRED CHARGES:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Emergency Authorizations</b>	55-530			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
<b>STATUTORY EXPENDITURES:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Contribution To:</b>							
<b>Public Employees' Retirement System</b>	55-540	17,210.00	19,550.00		19,550.00	19,550.00	-
<b>Social Security System (O.A.S.I.)</b>	55-541	27,000.00	26,000.00		26,000.00	18,492.91	7,507.09
<b>Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)</b>	55-542	5,000.00	2,000.00		2,000.00	2,000.00	-
<b>Judgments</b>	55-531						
<b>Deficits in Operations in Prior Years</b>	55-532			xxxxxxxxxxx			xxxxxxxxxxx
<b>Surplus (General Budget)</b>	55-545			xxxxxxxxxxx			xxxxxxxxxxx
<b>Total Sewer Utility Appropriations</b>	55-599	1,519,200.50	1,374,049.50		1,374,049.50	1,108,706.48	249,956.22

## DEDICATED ASSESSMENT BUDGET

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

## DEDICATED WATER UTILITY ASSESSMENT BUDGET

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

**DEDICATED ASSESSMENT BUDGET**

**UTILITY**

14. DEDICATED REVENUE FROM	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
Assessment Cash	53-101			
Deficit ( _____ )	53-885			
<b>Total _____ Assessment Revenues</b>	<b>53-899</b>			
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			
<b>Total _____ Utility</b>				
<b>Assessment Appropriations</b>	<b>53-999</b>			

Dedication by Rider - (N.J.S.A. 40A:4-39) "The dedicated revenues anticipated during the year 2013 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income, Housing and Community Development Act of 1974, Uniform Fire Safety Act Penalty Monies (NJSA 52:27D-192), Developer's Escrow Fund (NJSA 40:55D-53.1), Municipal Public Defender P.L. 1997 c.256, Open Space, Recreation, Farmland and Historic Preservation Trust, Accumulated Absences NJAC 5:30-15, Snow Removal Trust Fund P.L. 2001 c.138, Disposal of Forfeited Property P.L. 1986, c.135, Recycling Program P.L. 1981 c.278 amended by P.L. 1987, c.102, Parking Offenses Adjudication Act P.L. 1989, c.137, Wharton Pride Donations NJSA 40A:5-29, Uniform Fire Safety Act Penalty Monies (NJSA 52:27D-192), Recreation Trust Fund P.L. 199, c.292, Self Insurance Programs (NJSA 40:10-1), Relocation Assistance Fund (NJSA 20:4-4.1a)

are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

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

**APPENDIX TO BUDGET STATEMENT**

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2012**

ASSETS		
Cash and Investments	1110100	4,387,635.93
Due from State of N.J.(c.20 P.L. 1971)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxx
Taxes Receivable	1110300	260,451.68
Tax Title Liens Receivable	1110400	50,607.67
Property Acquired by Tax Title Lien Liquidation	1110500	71,300.00
Other Receivables	1110600	
Deferred Charges Required to be in 2013 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2013	1110800	
<b>Total Assets</b>	<b>1110900</b>	<b>4,769,995.28</b>
LIABILITIES, RESERVES, AND SURPLUS		
* Cash Liabilities	2110100	3,033,746.41
Reserves for Receivables	2110200	382,359.35
Surplus	2110300	1,353,889.52
<b>Total Liabilities, Reserves and Surplus</b>		<b>4,769,995.28</b>

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

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

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

		YEAR 2012	YEAR 2011
Surplus Balance, January 1st	2310100	1,313,443.87	1,231,363.31
<b>CURRENT REVENUES ON A CASH BASIS:</b>			
Current Taxes *(Percentage collected: 2012 98.39% 2011 97.99%)	2310200	18,718,557.73	18,318,772.93
Delinquent Taxes	2310300	363,127.07	296,985.15
Other Revenues and Additions to Income	2310400	3,468,987.17	3,391,818.84
<b>Total Funds</b>	<b>2310500</b>	<b>23,864,115.84</b>	<b>23,238,940.23</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	6,873,106.17	6,757,110.71
School Taxes (Including Local and Regional)	2310700	12,572,005.69	12,288,617.62
County Taxes (Including Added Tax Amounts)	2310800	1,828,356.96	1,862,282.03
Special District Taxes	2310900	1,034,757.50	1,015,986.00
Other Expenditures and Deductions from Income	2311000	202,000.00	1,500.00
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>22,510,226.32</b>	<b>21,925,496.36</b>
Less: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>22,510,226.32</b>	<b>21,925,496.36</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>1,353,889.52</b>	<b>1,313,443.87</b>

\* Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2013 Budget**

Surplus Balance December 31, 2012	2311500	1,353,889.52
Current Surplus Anticipated in 2013 Budget	2311600	1,037,494.00
Surplus Balance Remaining	2311700	316,395.52

**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**

- 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 on improvements.

**CAPITAL IMPROVEMENT PROGRAM**

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

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

## NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The following pages reflect the estimated needs for the Borough of Wharton for the years 2013 thru 2015, as required by New Jersey State Statute. We retain the right to make changes as a result of our growth or as the occasion merits.

**CAPITAL BUDGET (Current Year Action)  
2013**

Local Unit

Borough of Wharton

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	
<b>General Capital:</b>									
Acquisition of Various Vehicles & Equipment		-							
Various Street Improvements		20,000			20,000				
Emergency Services Equipment		60,000			60,000				
Various Office Equipment & Software		20,000			20,000				
Various Municipal Building Improvements		800,000			40,000			760,000	
Parks and Playgrounds		200,000			10,000			190,000	
<b>Total General Improvements</b>		<b>1,100,000</b>	-	-	<b>150,000</b>	-	-	<b>950,000</b>	-
<b>TOTALS - ALL PROJECTS</b>	<b>33-199</b>								

**CAPITAL BUDGET (Current Year Action)  
2013**

Local Unit

Borough of Wharton

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	
<b>Water Utility Capital:</b>									
Water System Improvements and Updates		375,000					80,000	295,000	
<b>Total Water Utility Improvements</b>		<b>375,000</b>	-	-	-	-	80,000	295,000	-
<b>Sewer Utility Capital:</b>									
Sewer System Improvements and Updates		-							
<b>Total Water Utility Improvements</b>		-	-	-	-	-	-	-	-
<b>TOTALS - ALL PROJECTS</b>	<b>33-199</b>	<b>1,475,000</b>	-	-	150,000	-	80,000	1,245,000	-

**3 YEAR CAPITAL PROGRAM - 2013 - 2015**  
**Anticipated Project Schedule and Funding Requirements**  
**Local Unit**

**Borough of Wharton**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2013	5b 2014	5c 2015	5d 2016	5e 2017	5f 2018
<b>General Capital:</b>									
Acquisition of Various Vehicles &									
Equipment		1,038,000			75,000	35,000	188,000	550,000	190,000
Various Street Improvements		1,410,000		20,000	60,000	520,000	270,000	270,000	270,000
Emergency Services Equipment		210,000		60,000	50,000	50,000	50,000		
Various Office Equipment & Software		70,000		20,000	10,000	10,000	10,000	10,000	10,000
Various Municipal Building Improvements		830,000		800,000		30,000			
Parks and Playgrounds		255,000		200,000		55,000			
<b>Total General Improvements</b>		<b>3,813,000</b>		<b>1,100,000</b>	<b>195,000</b>	<b>700,000</b>	<b>518,000</b>	<b>830,000</b>	<b>470,000</b>
<b>TOTAL ALL PROJECTS</b>	33-299								

**3 YEAR CAPITAL PROGRAM - 2013 - 2015**  
**Anticipated Project Schedule and Funding Requirements**

Local Unit                      **Borough of Wharton**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2013	5b 2014	5c 2015	5d 2016	5e 2017	5f 2018
<b>Water Utility Capital:</b>									
Water System Improvements and		1,700,000		375,000	200,000	125,000	125,000	200,000	675,000
<b>Total Water Utility Improvements</b>		<b>1,700,000</b>		<b>375,000</b>	<b>200,000</b>	<b>125,000</b>	<b>125,000</b>	<b>200,000</b>	<b>675,000</b>
<b>Sewer Utility Capital:</b>									
Sewer System Improvements and		705,000			270,000	135,000	100,000	100,000	100,000
<b>Total Water Utility Improvements</b>		<b>705,000</b>		<b>-</b>	<b>270,000</b>	<b>135,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>TOTAL ALL PROJECTS</b>	33-299	<b>6,218,000</b>		<b>1,475,000</b>	<b>665,000</b>	<b>960,000</b>	<b>743,000</b>	<b>1,130,000</b>	<b>1,245,000</b>

**3 YEAR CAPITAL PROGRAM - 2013 - 2015  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

**Local Unit**

**Borough of Wharton**

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2013	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
<b>General Capital:</b>										
Acquisition of Various Vehicles &							-			
Equipment	1,038,000			103,800			934,200			
Various Street Improvements	1,410,000			66,000		750,000	594,000			
Emergency Services Equipment	210,000			210,000						
Various Office Equipment & Software	70,000			60,000		10,000				
Various Municipal Building Improvements	830,000			83,000			747,000			
Parks and Playgrounds	255,000			8,000		175,000	72,000			
Total General Improvements	3,813,000	-	-	530,800	-	935,000	2,347,200	-	-	-
<b>TOTAL ALL PROJECTS 33-399</b>										

**3 YEAR CAPITAL PROGRAM - 2013 - 2015  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

**Local Unit**

**Borough of Wharton**

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2013	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
<b>Water Utility Capital:</b>										
Water System Improvements and Updates	1,700,000			200,000		80,000		1,420,000		
Total Water Utility Improvements	1,700,000	-	-	200,000	-	80,000	-	1,420,000	-	-
<b>Sewer Utility Capital:</b>										
Sewer System Improvements and Updates	705,000			100,000				605,000		
Total Water Utility Improvements	705,000	-	-	100,000	-	-	-	605,000	-	-
<b>TOTAL ALL PROJECTS 33-399</b>	<b>6,218,000</b>	-	-	<b>830,800</b>	-	<b>1,015,000</b>	<b>2,347,200</b>	<b>2,025,000</b>	-	-

**SECTION 2 - UPON ADOPTION FOR YEAR 2013**

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

**RESOLUTION**

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

- (a) \$ 3,466,339.50 (item 2 below) for municipal purposes and
- (b) \$ \_\_\_\_\_ (item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ \_\_\_\_\_ (item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
  
- (d) \$ 98,683.76 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
  
- (e) \$ 240,238.00 (Sheet 38) Minimum Library Levy (R.S. 40:54-8 et seq.)

**RECORDED VOTE**

(insert last name)

AYES

Nays

Abstained

Absent

**SUMMARY OF REVENUES**

<b>1. General Revenues</b>		
Surplus Anticipated	08-100	\$ 1,037,494.00
Miscellaneous Revenues Anticipated	13-099	\$ 3,005,322.24
Receipts from Delinquent Taxes	15-499	\$ 194,600.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	<b>07-190</b>	<b>\$ 3,466,339.50</b>
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I</u> SCHOOL DISTRICTS ONLY:</b>		
Item 6, Sheet 41	07-195	\$
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$
<b>Total Amount to be Raised by Taxation for Schools in Type I School Districts Only</b>		
<b>4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:</b>		
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$
<b>5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY</b>	<b>07-192</b>	<b>240,238.00</b>
<b>Total Revenues</b>	<b>13-299</b>	<b>\$ 7,943,993.74</b>

## SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXXX	XXXXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 3,829,462.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 766,062.50
(g) Cash Deficit	46-885	
Excluded from "CAPS"	XXXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,889,324.24
(c) Capital Improvements	44-999	\$ 139,904.00
(d) Municipal Debt Service	45-999	\$ 598,096.00
(e) Deferred Charges - Municipal	46-999	\$
(f) Judgements	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	29-410	\$
(m) Reserve for Uncollected Taxes (Include Other Reserves If Any)	50-899	\$ 721,145.00
6. SCHOOL APPROPRIATIONS - TYPE 1 SCHOOL DISTRICTS ONLY (N.J.S.A. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 7,943,993.74

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the \_\_\_\_\_ day of \_\_\_\_\_, 2013. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2012 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this \_\_\_\_\_ day of \_\_\_\_\_, 2013, \_\_\_\_\_, Clerk  
*Signature*

**MUNICIPALITY BOROUGH OF WHARTON 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	98,683.76	109,307.00	109,307.00	Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx																								
					Salaries & Wages	54-385-1																												
Interest Income	54-113				Other Expenses	54-385-2																												
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx																								
Reserve Funds:					Salaries & Wages	54-375-1																												
Reserve for Municipal					Other Expenses	54-375-2	13,825.00	77,307.00	63,911.28	13,395.72																								
Open Space Trust Fund	54-115				Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx																								
					Salaries & Wages	54-176-1																												
Public & Private Revenues:					Other Expenses	54-176-2																												
					Acquisition of Lands for Recreation and Conservation	54-915-2																												
Total Trust Fund Revenues:	54-299	98,683.76	109,307.00	109,307.00	Acquisition of Farmland	54-916-2																												
<p style="text-align: center;"><b>Summary of Program</b></p> <table border="0"> <tr> <td>Year Referendum Passed/Implemented</td> <td style="text-align: center;">1998</td> </tr> <tr> <td></td> <td style="text-align: center;"><i>(Date)</i></td> </tr> <tr> <td>Rate Assessed</td> <td style="text-align: center;">\$ 0.015</td> </tr> <tr> <td>Total Tax Collected to date</td> <td style="text-align: center;">\$ 1,030,384.01</td> </tr> <tr> <td>Total Expended to date</td> <td style="text-align: center;">\$ 1,016,079.89</td> </tr> <tr> <td>Total Acreage Preserved to date</td> <td style="text-align: center;">138.13</td> </tr> <tr> <td></td> <td style="text-align: center;"><i>(Acres)</i></td> </tr> <tr> <td>Recreation land preserved in 2012:</td> <td style="text-align: center;">None</td> </tr> <tr> <td></td> <td style="text-align: center;"><i>(Acres)</i></td> </tr> <tr> <td>Farmland preserved in 2012:</td> <td style="text-align: center;">None</td> </tr> <tr> <td></td> <td style="text-align: center;"><i>(Acres)</i></td> </tr> </table>					Year Referendum Passed/Implemented	1998		<i>(Date)</i>	Rate Assessed	\$ 0.015	Total Tax Collected to date	\$ 1,030,384.01	Total Expended to date	\$ 1,016,079.89	Total Acreage Preserved to date	138.13		<i>(Acres)</i>	Recreation land preserved in 2012:	None		<i>(Acres)</i>	Farmland preserved in 2012:	None		<i>(Acres)</i>	Down Payments on Improvements	54-902-2						
					Year Referendum Passed/Implemented	1998																												
						<i>(Date)</i>																												
					Rate Assessed	\$ 0.015																												
					Total Tax Collected to date	\$ 1,030,384.01																												
					Total Expended to date	\$ 1,016,079.89																												
					Total Acreage Preserved to date	138.13																												
						<i>(Acres)</i>																												
					Recreation land preserved in 2012:	None																												
						<i>(Acres)</i>																												
Farmland preserved in 2012:	None																																	
	<i>(Acres)</i>																																	
					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx																								
					Payment of Bond Principal	54-920-2				xxxxxxx																								
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2	52,000.00			xxxxxxx																								
					Interest on Bonds	54-930-2				xxxxxxx																								
					Interest on Notes	54-935-2				xxxxxxx																								
					Green Acres Trust Loan	54-936-2	32,000.00	32,000.00	31,091.60	xxxxxxx																								
					Reserve for Future Use	54-950-2	858.76																											
					Total Trust Fund Appropriations:	54-499	98,683.76	109,307.00	95,002.88	13,395.72																								

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

Contracting Unit Borough of Wharton

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.S.A. 5:30-11.1 et.seq. Please identify each change order by name of the project.

1. **None**

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.S.A. 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