

2013 Adopted

CAP

2013 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2013 BUDGET)

MUNICIPALITY: Township of West Caldwell

COUNTY: Essex

Joseph Tempesta, Jr. Mayor's Name	12/31/2014 Term Expires
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Municipal Officials	
Mary S. Donovan Acting Municipal Clerk	4/2/2013 Date of Orig. Appt. C1479 Cert. No.
Joan Conway Tax Collector	T1482 Cert. No.
Nikole Monroig Chief Financial Officer	N-915 Cert. No.
Joseph J. Faccione Registered Municipal Accountant	100 Lic. No.
James L. Lott, Jr. Municipal Attorney	

Governing Body Members	
Name	Term Expires
Dominick J. Aiello	12/31/2014
Joseph P. Cecere	12/31/2013
Stanley W. Hladik	12/31/2015
Thomas M. O'Hern	12/31/2015
Richard C. Otterbein	12/31/2014
Stephen P. Wolsky	12/31/2013

Official Mailing Address of Municipality
Municipal Building
30 Clinton Road
West Caldwell, New Jersey 07006

Fax #: (973) 226-2396

Please attach this to your 2013 Budget and Mail to:
Director, Division of Local Government Services
Department of Community Affairs
PO Box 803
Trenton, NJ 08625

Division Use Only
Municode: _____
Public Hearing Date: _____

2013
MUNICIPAL BUDGET

Municipal Budget of the Township of West Caldwell, County of Essex 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 2nd day of April, 2013, and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 2nd day of April, 2013

Jock H. Watkins, Clerk
Municipal Building, 30 Clinton Road
Address
West Caldwell, New Jersey 07006
Address
(973) 226-2300
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 2nd day of April, 2013

Joseph J. Faccione, Registered Municipal Accountant #100
550 Broad St., Newark, New Jersey 07102
Address

SAMUEL KLEIN AND COMPANY, CPA's
Firm
(973) 624-6100
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 2nd day of April, 2013

Nikole Monroig
Nikole Monroig
Chief Financial Officer

DO NOT USE THESE SPACES

(Do Not advertise this Certification form)

CERTIFICATION OF ADOPTED BUDGET

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

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

Dated: _____, 2013 By: _____

CERTIFICATION OF APPROVED BUDGET

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

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

Dated: _____, 2013 By: _____

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

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

Township of West Caldwell, County of Essex

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Township of West Caldwell, County of Essex for the Fiscal Year 2013.

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

Be It Further Resolved, that said Budget be published in the Progress in the issue of April 18, 2013.

The Governing Body of the Township of West Caldwell does hereby approve the following as the Budget for the year 2013:

RECORDED VOTE (Insert last name)	Ayes	Nays	Abstained	Absent
	Aiello Otterbein Cecere Hladik O'Hern Wolsky			

Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the Township of West Caldwell, County of Essex, on April 2, 2013.

A Hearing on the Budget and Tax Resolution will be held at the Municipal Building on June 18, 2013 at 8:15 o'clock P.M. at which time and place discussions to said Budget and Tax Resolution for the year 2013 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2013
General Appropriations for: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	12,702,642.00
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	4,890,781.09
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations Excluded from "CAPS" (Item O, Sheet 29)	4,890,781.09
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <u>98.37%</u> Percent of Tax Collections	815,016.00
4. Total General Appropriations (Item 9, Sheet 29)	
Building Aid Allowance 2013 - \$ _____	
for Schools - State Aid 2012 - \$ _____	18,408,439.09
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	5,957,440.09
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	11,671,333.13
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax (Item 6(c), Sheet 11)	779,665.87

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

	General Budget	Water Utility	Swimming Pool Utility	Utility
Budget Appropriations - Adopted Budget	18,770,279.47	2,475,880.50	560,895.00	
Budget Appropriations Added by N.J.S. 40A:4-87	35,000.00			
Emergency Appropriations	110,000.00			
Total Appropriations	18,915,279.47	2,475,880.50	560,895.00	
<u>Expenditures:</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	18,071,680.24	2,147,284.54	512,974.76	
Reserved	843,259.84	328,595.96	47,891.18	
Unexpended Balances Canceled	339.39		29.06	
Total Expenditures and Unexpended Balances Canceled	18,915,279.47	2,475,880.50	560,895.00	
Overexpenditures*				

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

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.

Explanatory Statement - (Continued)
Budget Message

Analysis of Compensated Absence Liability

	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 Officers	16,547.25 Hours	670,907.54	Contract Dated 1/01/2012		
Chief and Captain	2,863.00 Hours	112,505.38			
Library:					
Pre 1998	2,444.50 Hours	30,408.01		Code 5-4-4a	
Post 1998	2,717.00 Hours	29,395.75		Code 5-4-4a	
Township Employees:					
Pre 1998	2,088 Days	328,592.58		Code 5-4-4a	
Post 1998	2,118 Days	122,219.23		Code 5-4-4a	
Post 1998	326.00 Hours	5,216.16			
Totals:	24,897.75 Hours				
	4,206 Days	\$ 1,299,244.65			
Total Funds Reserved as of end of 2012:		\$ -			
Total Funds Appropriated in 2013:		\$ 144,790.00			

TOWNSHIP OF WEST CALDWELL

EXPLANATORY STATEMENT - (CONTINUED)

The 2013 Municipal Budget presented herewith indicates an estimated tax rate for Municipal Purposes including reserve for uncollected taxes of \$0.559 per \$100 of assessed valuations, compared with the 2012 tax rate of \$0.548, indicating a \$0.011 increase in the estimated municipal tax rate.

This Budget develops the component of the total tax levy termed "Local Tax for Municipal Purposes" which includes the "Reserve for Uncollected Taxes" or cash basis "overlay" for County and School Purposes as well as for needs of the Township. Additional taxes must be raised, and included as part of the local levy, so that collections will meet requirements for School and County taxes.

The following table sets forth the estimated components of the 2013 municipal levy and tax rate in comparison with the actual 2012:

	Tax Levy			Tax Rates		
	2013 <u>Estimated</u>	2012 <u>Actual</u>	Increase (Decrease)	2013 <u>Estimated</u>	2012 <u>Actual</u>	Increase (Decrease)
Local Tax for Municipal Purposes	\$ 10,856,317.13	\$ 10,121,088.56	\$ 735,228.57	\$ 0.487	\$ 0.454	\$ 0.033
Reserve for Uncollected Taxes	<u>815,016.00</u>	<u>1,321,000.00</u>	<u>(505,984.00)</u>	<u>0.037</u>	<u>0.059</u>	<u>(0.022)</u>
Total Local Tax for Municipal Purposes	11,671,333.13	11,442,088.56	229,244.57	0.524	0.513	0.011
Minimum Library Tax	<u>779,665.87</u>	<u>780,289.80</u>	<u>(623.93)</u>	<u>0.035</u>	<u>0.035</u>	<u>0.000</u>
	<u>\$ 12,450,999.00</u>	<u>\$ 12,222,378.36</u>	<u>\$ 228,620.64</u>	<u>\$ 0.559</u>	<u>\$ 0.548</u>	<u>\$ 0.011</u>
Assessed Valuations	<u>\$ 2,226,901,000.00</u>	<u>\$ 2,230,538,300.00</u>	<u>\$ (3,637,300.00)</u>			

The exact tax rate is not determinable at this time and will not be final until certified by the County Board of Taxation at a later date. The Local Municipal Tax only is developed in this Budget.

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Chapter 68, Public Laws of 1976, as amended, places limits on certain municipal expenditures. The limit for 2013 is 2.0%. The Mayor and Council have decided to limit the pertinent appropriations to a 3.5% increase for 2013. This limit, generally referred to as a "CAP", is calculated by methods established by law. The following schedule, subject to review and approval by the Division of Local Government Services in the State Department of Community Affairs, shows the computation of the maximum amount of increase allowable in the Budget for 2013 over that of the 2012 Adopted Budget for the Appropriations subject to the "CAP Law":

TOTAL GENERAL APPROPRIATIONS FOR 2012		\$ 18,770,279.00
MODIFICATIONS:		
Total Other Operations	\$ 2,949,827.00	
Total Interlocal Service Agreements	255,310.00	
Total Public and Private Programs	47,414.00	
Total Capital Improvement	135,000.00	
Total Debt Service	984,385.00	
Total Deferrerd Charges	472,250.00	
Reserve for Uncollected Taxes	<u>1,321,000.00</u>	
		<u>6,165,185.00</u>
Amount on Which % CAP is Applied		12,605,094.00
3.5% CAP		<u>441,178.29</u>
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)		13,046,272.29
<u>Cap Bank Calculations for Budget 2013</u>		
New Construction (\$1,937,200 X \$0.513)	9,938.00	
2011 Bank	190,058.25	
2012 Bank	<u>478,761.77</u>	
		<u>678,758.02</u>
Allowable Appropriations for 2013 Within the "CAP"		<u>\$ 13,725,030.31</u>
Appropriations for 2013 Within the "CAP"		<u>\$ 12,716,902.00</u>

TOWNSHIP OF WEST CALDWELL
EXPLANATORY STATEMENT - (Continued)
SUMMARY LEVY CAP CALCULATION

Levy Cap Calculation:

Prior Year Amount to be Raised by Taxation for Municipal Purposes		\$ 11,442,089
Less: Prior Year Deferred Charges to Future Taxation Unfunded		147,250
Less: Prior Year Deferred Charges: Emergencies		<u>75,000</u>
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation		11,219,839
Plus: 2% Cap Increase		<u>224,397</u>
Adjusted Tax Levy Prior to Exclusions		11,444,236
Exclusions:		
Allowable Debt Service, Capital Leases and Debt Service Share of Cost Increases	\$ 220,152	
Current Year Deferred Charges: Emergencies	<u>75,000</u>	
Add Total Exclusions		295,152
Less Cancelled or Unexpended Exclusions		<u>339</u>
Adjusted Tax Levy After Exclusions		11,739,048
Additions:		
New Ratables - Increase in Valuations (New Construction and Additions)	1,937,200	
Prior Year's Local Municipal Purpose Tax Rate (Per \$100)	<u>0.513</u>	
New Ratable Adjustment to Levy		<u>9,938</u>
Maximum Allowable Amount to be Raised by Taxation		<u><u>\$ 11,748,986</u></u>
Amount to be Raised by Taxation for Municipal Purposes		<u><u>\$ 11,671,333</u></u>
Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)		<u><u>\$ 77,653</u></u>

The Mayor and Council urge all taxpayers to attend the hearing on the Budget for the year 2013 to be held in the Council Chambers at 8:15 P.M. on June 18, 2013. A complete and comprehensive presentation of the 2013 Budget will be presented. The Mayor and Council shall be pleased to respond to any questions at that time.

The Mayor and Council of the
Township of West Caldwell

TOWNSHIP OF WEST CALDWELL
EXPLANATORY STATEMENT - (Continued)

Health Benefits Appropriation

	<u>2013</u>
2013 Gross Cost	\$ 1,731,691.00
Less Contribution by Employees Including Library	<u>71,691.00</u>
Net Budget Appropriation	<u>\$ 1,660,000.00</u>
 Net Budget Appropriations:	
Within "CAPS"	<u>\$ 1,660,000.00</u>

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2013	2012	Cash in 2012
1. Surplus Anticipated	08-101	685,000.00	1,547,500.00	1,547,500.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	685,000.00	1,547,500.00	1,547,500.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx			xxxxxxxxxxxxxx
Licenses:	xxxxxxx			xxxxxxxxxxxxxx
Alcoholic Beverages	08-103	12,180.00	12,420.00	12,180.00
Other	08-104	34,200.00	14,000.00	34,201.00
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	115,200.00	129,804.00	115,272.14
Other	08-109			
Interest and Costs on Taxes	08-112	71,979.00	117,380.00	71,979.92
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	3,600.00	5,300.00	3,602.45
Anticipated Utility Operating Surplus	08-114			
Sewer Rents	08-115	941,470.00	1,070,000.00	941,474.41
Recreation Program Fees	08-116	210,300.00	181,990.00	210,333.00
Township of the Borough of Caldwell - Recreation Costs	08-117	400,000.00	400,000.00	400,000.00
Rent of Township Property	08-118	74,700.00	76,580.00	74,710.54

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2013	2012	Cash in 2012
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200	8,557.00	34,331.00	34,331.00
Energy Receipts Tax (P.L. 1997, Chapter 162 & 167)	09-202	1,301,875.00	1,276,101.00	1,276,101.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,310,432.00	1,310,432.00	1,310,432.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2013	2012	Cash in 2012
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Utility Operating Surplus of Prior Year - Water	08-116	190,000.00		
Assessment Trust Surplus			3,245.27	3,245.47
Uniform Fire Safety Act	08-106	39,777.25	49,500.00	39,777.37
Franchise Fee from Cablevision Gross Revenue Collections	08-161	158,339.00	153,192.63	153,192.63
Due from Water Operating Fund	08-162			
Sale of Municipal Assets	08-163		30,374.27	35,120.55
Due from General Trust Fund	08-164		46,000.00	46,000.00
Capital Surplus	08-165	86,442.06	41,998.82	41,998.82
Federal Emergency Management - Storm Reimbursement:				
Hurricane Irene	08-166		38,303.17	39,002.36
Halloween Snow Storm	08-167	194,567.60	216,216.14	21,648.33
Superstorm Sandy	08-168	181,000.00		
Due from Pool Operating Fund		35,960.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2013	2012	Cash in 2012
Summary of Revenues	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	685,000.00	1,547,500.00	1,547,500.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Section A: Local Revenues	08-001	1,865,882.00	2,011,149.00	1,866,006.46
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,310,432.00	1,310,432.00	1,310,432.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	340,900.00	287,500.00	340,975.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	257,533.00	382,696.00	382,319.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	72,878.09	82,413.81	82,413.81
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	886,085.91	578,830.30	379,985.53
Total Miscellaneous Revenues	13-099	4,733,711.00	4,653,021.11	4,362,131.80
4. Receipts from Delinquent Taxes	15-499	538,729.09	382,380.00	297,004.88
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	5,957,440.09	6,582,901.11	6,206,636.68
6. Amount to be Raised by Taxes for Support of Municipal Budget:				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	11,671,333.13	11,442,088.56	xxxxxxxxxxxxx
b) Addition to Local District School Tax	07-191			xxxxxxxxxxxxx
c) Minimum Library Tax	07-192	779,665.87	780,289.80	xxxxxxxxxxxxx
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	12,450,999.00	12,222,378.36	12,934,359.69
7. Total General Revenues	13-299	18,408,439.09	18,805,279.47	19,140,996.37

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT							
Administrative and Executive:	20-100						
Salaries and Wages	20-100-1	109,300.00	96,348.00		96,348.00	96,152.20	195.80
Other Expenses	20-100-2	89,215.00	89,215.00		89,215.00	70,771.51	18,443.49
Elections/Municipal Clerk:	20-120						
Salaries and Wages	20-120-1	80,400.00	80,400.00		80,400.00	79,536.36	863.64
Other Expenses	20-120-2	19,560.00	16,400.00		16,400.00	10,817.33	5,582.67
Financial Administration:	20-130						
Salaries and Wages	20-130-1	130,000.00	149,000.00		147,680.00	146,677.79	1,002.21
Other Expenses	20-130-2	51,050.00	67,250.00		66,710.00	66,285.45	424.55
Audit Services	20-135-2	42,830.00	42,830.00		42,830.00		42,830.00
Assessment of Taxes:	20-150						
Salaries and Wages	20-150-1	80,240.00	80,240.00		80,575.00	80,481.44	93.56
Other Expenses	20-150-2	23,855.00	23,625.00		23,625.00	18,932.27	4,692.73
Collection of Taxes:	20-145						
Salaries and Wages	20-145-1	82,240.00	102,255.00		103,615.00	103,611.38	3.62
Other Expenses	20-145-2	13,400.00	12,400.00		13,520.00	13,276.60	243.40

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<u>GENERAL GOVERNMENT</u>							
Mayor and Council:	20-110						
Salaries and Wages	20-110-1	31,500.00	34,000.00		32,263.00	31,629.82	633.18
Other Expenses	20-110-2	10,530.00	10,530.00		10,530.00	6,841.29	3,688.71
Legal Services and Costs:	20-155						
Salaries and Wages	20-155-1	5,000.00	5,000.00		5,000.00	3,416.92	1,583.08
Other Expenses	20-155-2	351,000.00	351,000.00		399,350.00	355,432.57	43,917.43
Municipal Prosecutor:	25-275						
Salaries and Wages	25-275-1	23,205.00	23,205.00		23,205.00	23,167.26	37.74
Engineering Services and Costs:	20-165						
Other Expenses	20-165-2	50,000.00	45,000.00		58,660.00	58,582.21	77.79
Public Buildings and Grounds:	26-310						
Salaries and Wages	26-310-1	89,050.00	93,050.00		93,050.00	89,015.60	4,034.40
Other Expenses	26-310-2	96,600.00	94,450.00		94,450.00	84,777.62	9,672.38

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT							
Municipal Land Use Law (N.J.S. 40:55D-1):							
Planning Board:	21-180						
Salaries and Wages	21-180-1	34,635.00	37,131.00		49,631.00	49,269.46	361.54
Other Expenses	21-180-2	11,385.00	12,635.00		12,635.00	9,195.03	3,439.97
Board of Adjustment:	21-185						
Salaries and Wages	21-185-1	34,635.00	33,000.00		33,000.00	32,560.95	439.05
Other Expenses	21-185-2	5,950.00	6,600.00		6,600.00	5,315.49	1,284.51
Environmental Commission:	27-335						
Other Expenses	27-335-2	900.00	900.00		900.00	900.00	
Municipal Court:							
Salaries and Wages	20-490-1	148,040.00	123,400.00		113,100.00	113,084.06	15.94
Other Expenses	20-490-2	17,150.00	17,150.00		12,150.00	3,021.03	9,128.97
Public Defender (P.L. 1977, 256):							
Salaries and Wages	20-495-1	1,700.00	1,700.00		1,700.00	1,582.98	117.02
Insurance:							
General Liability - Other	23-210-2	239,590.00	229,860.00		139,474.00	136,513.29	2,960.71
Workers' Compensation	23-215-2	275,736.00	334,827.00		253,827.00	253,826.73	0.27
Employee Group Health	23-220-2	1,640,000.00	1,650,250.00		1,700,450.00	1,698,740.72	1,709.28
Group Health Waivers		20,000.00					
		3,808,696.00	3,863,651.00		3,800,893.00	3,643,415.36	157,477.64

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA					Expended 2012	
			for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY							
Fire:	25-255						
Other Expenses	25-255-2	112,300.00	100,200.00		100,200.00	83,169.37	17,030.63
Uniform Fire Safety Act (Ch.383, P.L. 1983):							
Fire Prevention:	25-265						
Salaries and Wages	25-265-1	138,743.00	137,743.00		91,743.00	91,633.38	109.62
Other Expenses	25-265-2	11,200.00	11,200.00		11,200.00	4,153.71	7,046.29
Police:	25-240						
Salaries and Wages	25-240-1	3,395,570.00	3,241,050.00		3,426,050.00	3,381,314.61	44,735.39
Other Expenses	25-240-2	149,395.00	155,215.00		155,215.00	136,218.88	18,996.12
West Essex First Aid Squad - Contribution (N.J.S.A. 40:5-2)	25-260-2	8,553.00	8,553.00		8,553.00	8,553.00	
Emergency Management Services:							
Salaries and Wages	25-252-1	6,000.00	6,000.00		7,500.00	7,500.00	
Other Expenses	25-252-2	4,200.00	4,200.00		4,200.00	873.14	3,326.86
		3,825,961.00	3,664,161.00		3,804,661.00	3,713,416.09	91,244.91

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND WELFARE							
Board of Health:	27-330						
Salaries and Wages	27-330-1	90,100.00	128,657.00		103,657.00	82,032.09	21,624.91
Other Expenses	27-330-2	13,030.00	12,518.00		3,694.00	2,650.06	1,043.94
Services of Visiting Nurse - Contract (N.J.S.A. 40:13-1 et seq.)	27-336-2	11,800.00	11,800.00		11,800.00	8,890.00	2,910.00
Montclair West Essex Guidance Center	27-360-2	500.00	500.00		500.00	500.00	
Essex County Occupational Therapy	27-360-2	1,000.00	1,000.00		1,000.00	1,000.00	
Family Service of West Essex	27-360-2	2,000.00	2,000.00		2,000.00	2,000.00	
The Bridge, Inc.	27-360-2	6,000.00	6,000.00		6,000.00	6,000.00	
Administration of Public Assistance:	27-345						
Other Expenses	27-345-2	10,880.00	10,880.00		10,880.00	8,000.00	2,880.00
Animal Control Regulation:	27-340						
Other Expenses	27-340-2	14,000.00	14,000.00		14,000.00	14,000.00	
		149,310.00	187,355.00		153,531.00	125,072.15	28,458.85

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:							
Utilities:							
Gasoline	31-460-2	125,000.00	110,000.00		120,000.00	109,925.67	10,074.33
Electricity	31-430-2	118,400.00	118,400.00		118,400.00	106,084.85	12,315.15
Telephone and Telegraph	31-440-2	66,500.00	56,500.00		56,500.00	44,248.99	12,251.01
Natural Gas	31-446-2	44,800.00	34,800.00		34,800.00	27,101.34	7,698.66
Street Lighting	31-435-2	147,000.00	147,000.00		143,000.00	128,775.39	14,224.61
Solid Waste Disposal Costs	32-465-2	551,000.00	540,000.00		540,000.00	490,658.63	49,341.37
Other:							
Terminal Leave	30-415-2	144,790.00	150,000.00		71,000.00	54,654.20	16,345.80
Settlements		50,000.00					
Total Unclassified	30-417-2	1,247,490.00	1,156,700.00		1,083,700.00	961,449.07	122,250.93
Total Operations (Item 8(A)) within "CAPS"	34-199	11,444,818.00	11,249,445.00	110,000.00	11,285,445.00	10,575,699.69	709,745.31
B. Contingent	35-470	4,000.00	4,000.00	xxxxxxxxxxxxx	4,000.00		4,000.00
Total Operations Including Contingent - within "CAPS"	34-201	11,448,818.00	11,253,445.00	110,000.00	11,289,445.00	10,575,699.69	713,745.31
Detail:							
Salaries & Wages	34-201-1	5,975,848.00	5,816,887.00		5,808,342.00	5,613,677.03	194,664.97
Other Expenses (Including Contingent)	34-201-2	5,472,970.00	5,436,558.00	110,000.00	5,481,103.00	4,962,022.66	519,080.34

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated			Expended 2012		
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	305,624.00	355,016.00		355,016.00	355,008.42	7.58
Social Security System (O.A.S.I.)	36-472	270,000.00	300,000.00		274,000.00	251,081.87	22,918.13
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	671,200.00	689,633.00		689,633.00	689,629.53	3.47
Defined Contribution Retirement Program		7,000.00	7,000.00		7,000.00	180.40	6,819.60
Unemployment Compensation Insurance	23-225						
		1,253,824.00	1,351,649.00		1,325,649.00	1,295,900.22	29,748.78
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	1,253,824.00	1,351,649.00		1,325,649.00	1,295,900.22	29,748.78
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	12,702,642.00	12,605,094.00	110,000.00	12,615,094.00	11,871,599.91	743,494.09

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		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" - (Cont.)							
Total Other Operations - Excluded from "CAPS"	34-300	2,991,730.00	2,949,827.00		3,049,827.00	2,950,432.05	99,394.95

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Emergency Authorizations	46-870	110,000.00	250,000.00	XXXXXXXXXXXXXX	250,000.00	250,000.00	XXXXXXXXXXXXXX
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-55)	46-875	75,000.00	75,000.00	XXXXXXXXXXXXXX	75,000.00	75,000.00	XXXXXXXXXXXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			XXXXXXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX			XXXXXXXXXXXXXX
Unfunded Improvement Costs:							
Ordinance #1715:							
Refunding Tax Appeals			147,250.00	XXXXXXXXXXXXXX	147,250.00	147,250.00	XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX			XXXXXXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-899	185,000.00	472,250.00	XXXXXXXXXXXXXX	472,250.00	472,250.00	XXXXXXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	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			XXXXXXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX			XXXXXXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX			XXXXXXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	4,890,781.09	4,879,185.47		4,979,185.47	4,879,080.33	99,765.75

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		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"	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
(1) Type 1 District School Debt Service	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999						XXXXXXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXXXXXX			XXXXXXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXXXXXX
Total of Deferred Charges and Statutory Expenditures- Local School-Excluded from "CAPS"	29-409						XXXXXXXXXXXXXX
(K) Total Municipal Appropriations for Local District School Purposes (Items (1) and (J))-Excluded from "CAPS"	29-410						XXXXXXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	4,890,781.09	4,879,185.47		4,979,165.47	4,879,080.33	99,765.75
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	17,593,423.09	17,484,279.47	110,000.00	17,594,279.47	16,750,680.24	843,259.84
(M) Reserve for Uncollected Taxes	50-899	815,016.00	1,321,000.00	XXXXXXXXXXXXXX	1,321,000.00	1,321,000.00	XXXXXXXXXXXXXX
9. Total General Appropriations	34-499	18,408,439.09	18,805,279.47	110,000.00	18,915,279.47	18,071,680.24	843,259.84

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	12,702,642.00	12,605,094.00	110,000.00	12,615,094.00	11,871,599.91	743,494.09
	xxxxxxxxxxxx						
(A) Operations - Excluded from "CAPS"	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Other Operations	34-300	2,991,730.00	2,949,827.00		3,049,827.00	2,950,432.05	99,394.95
Uniform Construction Code	22-999						
Shared Service Agreements	42-999	257,533.00	255,310.00		255,310.00	255,310.00	
Additional Appropriations Offset by Rev.	34-303						
Public & Private Programs Offset by Rev.	40-999	72,878.09	82,413.81		82,413.81	82,413.81	
Total Operations-Excluded from "CAPS"	34-305	3,322,141.09	3,287,550.81		3,387,550.81	3,288,155.86	99,394.95
(C) Capital Improvements	44-999	135,000.00	135,000.00		135,000.00	134,629.20	370.80
(D) Municipal Debt Service	45-999	1,248,640.00	984,384.66		984,384.66	984,045.27	xxxxxxxxxxxx
(E) Deferred Charges - Excluded from "CAPS"	46-999	185,000.00	472,250.00	xxxxxxxxxxxx	472,250.00	472,250.00	xxxxxxxxxxxx
(F) Judgments	37-480						
(G) Cash Deficits - With Prior Consent of LFB	46-885			xxxxxxxxxxxx			xxxxxxxxxxxx
(K) Local District School Purposes	29-410						xxxxxxxxxxxx
(N) Transferred to Board of Education	29-405			xxxxxxxxxxxx			xxxxxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899	815,016.00	1,321,000.00	xxxxxxxxxxxx	1,321,000.00	1,321,000.00	xxxxxxxxxxxx
Total General Appropriations	34-499	18,408,439.09	18,805,279.47	110,000.00	18,915,279.47	18,071,680.24	843,259.84

DEDICATED WATER UTILITY BUDGET - (continued)

*Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	55-501	594,985.00	594,985.00		594,985.00	546,057.85	48,927.15
Other Expenses	55-502	1,683,590.00	1,519,490.00		1,519,490.00	1,249,010.55	270,479.45
Capital Improvements:	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	25,000.00	25,000.00	XXXXXXXXXXXX	25,000.00	25,000.00	
Capital Outlay	55-512	9,000.00					
Debt Service:	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	55-520	160,000.00	160,000.00		160,000.00	160,000.00	XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521	23,100.00	23,100.00		23,100.00	23,100.00	XXXXXXXXXXXX
Interest on Bonds	55-522	27,813.00	33,812.50		33,812.50	33,812.50	XXXXXXXXXXXX
Interest on Notes	55-523	17,660.00	14,493.00		14,493.00	14,493.00	XXXXXXXXXXXX
							XXXXXXXXXXXX

DEDICATED WATER UTILITY BUDGET - (continued)

*Note: Use Sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2012	
		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:	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540	53,000.00	53,000.00		53,000.00	53,000.00	
Social Security System (O.A.S.I.)	55-541	50,000.00	52,000.00		52,000.00	42,810.64	9,189.36
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	55-542						
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXXXX			XXXXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXXXX			XXXXXXXXXXXX
Total Water Utility Appropriations	55-599	2,644,148.00	2,475,880.50		2,475,880.50	2,147,284.54	328,595.96

DEDICATED SWIMMING POOL UTILITY BUDGET

10. DEDICATED REVENUES FROM SWIMMING POOL UTILITY	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
Operating Surplus Anticipated	08-501	20,129.00	27,895.00	27,895.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	20,129.00	27,895.00	27,895.00
Membership Fees	08-503	475,000.00	487,000.00	475,015.00
Miscellaneous	08-504	53,188.00	46,000.00	53,188.59
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Membership Fees - Additional	08-503			
Deficit (General Budget)	08-549			
Total Swimming Pool Utility Revenues	08-599	548,317.00	560,895.00	556,098.59

Use a separate set of sheets for each separate Utility.

DEDICATED SWIMMING POOL UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	55-501	262,000.00	263,200.00	.	263,200.00	253,737.57	9,462.43
Other Expenses	55-502	227,800.00	227,500.00		227,500.00	189,517.81	37,982.19
Capital Improvements:	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	1,000.00	1,000.00	XXXXXXXXXXXX	1,000.00	1,000.00	
Capital Outlay	55-512						
Debt Service:	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	55-520		35,000.00		35,000.00	35,000.00	XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521	24,350.00	1,300.00		1,300.00	1,300.00	XXXXXXXXXXXX
Interest on Bonds	55-522		740.00		740.00	710.94	XXXXXXXXXXXX
Interest on Notes	55-523	667.00	555.00		555.00	555.00	XXXXXXXXXXXX
							XXXXXXXXXXXX

DEDICATED SWIMMING POOL UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	FCOA	Appropriated				Expended 2012	
		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:	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540	12,000.00	11,100.00		11,100.00	11,100.00	
Social Security System (O.A.S.I.)	55-541	20,500.00	20,500.00		20,500.00	20,053.44	446.56
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXXXX			XXXXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXXXX			XXXXXXXXXXXX
Total Swimming Pool Utility Appropriations	55-599	548,317.00	560,895.00		560,895.00	512,974.76	47,891.18

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 SEWER UTILITY

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

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2013 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Acts - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Electrical, Plumbing Inspections, Building Subcode Inspections UCC Code Enforcement Fee 3rd Party; Parking Offenses Adjudication Act; Uniform Fire Safety Act Penalty Monies; Donations for Holiday Decorations Acceptance of Bequests/Gifts; Municipal Public Defender; Recreation Trust Fund; Accumulated Absences; Snow Removal Trust Fund; Special Events - Centennial Celebration; Special Needs Program; Donations N.J.S.A. 40A:5-29; New Jersey Sales and Use Tax N.J.S.A. 40:6a-1; 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.)

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND
CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2012

ASSETS		
Cash and Investments	1110100	5,494,493.10
Due from State of N.J. (C. 20, P.L. 1961)	1111000	8,400.00
Federal and State Grants Receivable	1110200	45,539.69
Receivables with Offsetting Reserves:	XXXXXXXXXXXXXXXXXXXX	
Taxes Receivable	1110300	662,945.49
Tax Title Liens Receivable	1110400	126,169.92
Property Acquired by Tax Title Lien		
Liquidation	1110500	15,000.00
Other Receivables	1110600	134,180.43
Deferred Charges Required to be in 2013 Budget	1110700	185,000.00
Deferred Charges Required to be in Budgets Subsequent to 2013	1110800	150,000.00
Total Assets	1110900	6,821,728.63

LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	5,079,998.61
Reserves for Receivables	2110200	938,295.84
Surplus	2110300	803,434.18
Total Liabilities, Reserves and Surplus		6,821,728.63

School Tax Levy Unpaid	2220100	None
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	None

		YEAR 2012	YEAR 2011
Surplus Balance, January 1st	2310100	1,799,999.27	1,384,266.18
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes			
*(Percentage collected: 2012 98.64%, 2011 99.11%)	2310200	48,316,230.49	48,582,059.43
Delinquent Taxes	2310300	297,004.88	520,446.93
Other Revenues and Additions to Income	2310400	4,634,320.26	5,006,344.56
Total Funds	2310500	55,047,554.90	55,493,117.10
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	17,593,940.08	17,200,961.47
School Taxes (Including Local and Regional)	2310700	25,875,337.80	26,042,046.02
County Taxes (Including Added Tax Amounts)	2310800	10,827,533.00	10,640,638.22
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	57,309.84	59,472.12
Total Expenditures and Tax Requirements	2311100	54,354,120.72	53,943,117.83
Less: Expenditures to be Raised by Future Taxes	2311200	110,000.00	250,000.00
Total Adjusted Expenditures and Tax Requirements	2311300	54,244,120.72	53,693,117.83
Surplus Balance - December 31st	2311400	803,434.18	1,799,999.27

*Nearest even percentage may be used.

Proposed Use of Current Fund Surplus in 2013 Budget

Surplus Balance December 31, 2012	2311500	803,434.18
Current Surplus Anticipated in 2013 Budget	2311600	685,000.00
Surplus Balance Remaining	2311700	118,434.18

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

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)

1 year. (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.

CAPITAL BUDGET (Current Year Action)
2013

Local Unit Township of West Caldwell

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SOURCES 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	
GENERAL CAPITAL									
Fuel Storage Tanks	PW-13-01	190,000.00			9,100.00		49,000.00	131,900.00	
Reconstruction - Various Streets	PW-13-02	1,380,000.00			65,800.00			1,314,200.00	
Mill and Overlay - Various Streets	PW-13-03	30,000.00			1,450.00			28,550.00	
Forest Avenue I & I	PW-13-04	100,000.00			4,800.00			95,200.00	
Crack Sealing Program	PW-13-05	10,000.00			500.00			9,500.00	
Various Vehicles & Equipment - Public Works	PW-14-06	265,000.00			12,650.00			252,350.00	
Town Hall Generator	BLG-13-01	98,000.00			4,700.00			93,300.00	
Public Works Generator	BLG-13-02	85,000.00			4,100.00			80,900.00	
Garage Doors for Police Station	BLG-13-03	10,000.00			500.00			9,500.00	
Improvements to Town Hall	BLG-13-04	10,000.00			500.00			9,500.00	
Personal Protective Equipment	PS-13-01	28,250.00			1,400.00			26,850.00	
Computer Equipment - Fire Department	PS-13-02	7,500.00			375.00			7,125.00	
Various Equipment and Tools - Fire Department	PS-13-03	15,500.00			750.00			14,750.00	
Furniture - Fire Department	PS-13-04	2,600.00			150.00			2,450.00	
PAGE TOTALS		2,231,850.00			106,775.00		49,000.00	2,076,075.00	

CAPITAL BUDGET (Current Year Action) - (continued)
2013

Local Unit Township of West Caldwell

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SOURCES 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	
GENERAL CAPITAL CONT									
Police SUV	PS-13-05	45,000.00			2,200.00			42,800.00	
Portable Radios - Police Department	PS-13-06	13,000.00			650.00			12,350.00	
Computer Network - Police Department	PS-13-07	75,000.00			3,750.00			71,250.00	
Improvements to Kirkpatrick Pumping Station	SEW-13-01	451,000.00			21,500.00			429,500.00	
Painting of Library Interior	LIB-13-01	11,000.00			550.00			10,450.00	
Purchase & Installation of New Projector and upgrade of wiring	LIB-13-02	6,000.00			300.00			5,700.00	
WATER CAPITAL									
McKinley & Mountain Avenue Tank Painting	W-13-01	810,000.00			38,600.00			771,400.00	
St. Charles & Mt Herman Water Main Replacement	W-13-02	1,348,000.00			64,200.00			1,283,800.00	
Inspection and upgrade of regulator vaults (5)	W-13-03	88,000.00			4,400.00			83,600.00	
TOTALS - ALL PROJECTS		5,078,850.00			242,925.00		49,000.00	4,786,925.00	

SECTION 2 - UPON ADOPTION FOR YEAR 2013
(Only to be Included in the Budget as Finally Adopted)

Be it resolved by the _____
Township of West Caldwell, County of _____, Essex, _____
Governing Body of the _____
that the budget hereinbefore set forth is hereby adopted and shall
constitute an appropriation for the purposes stated in the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 11,671,333.13 (Item 2 below) for municipal purposes; and
- (b) \$ _____ (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation; and
- (c) \$ _____ (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ _____ Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy.
- (e) \$ 779,665.87 Minimum Library Levy

RECORDED VOTE (Insert last name)	Ayes	Nays	Abstained	Absent	Wolsky
	Aiello Otterbein Cecere Hladik O'Hern				

SUMMARY OF REVENUES

1. GENERAL REVENUES		
Surplus Anticipated	08-100	\$ 685,000.00
Miscellaneous Revenues Anticipated	13-099	\$ 4,733,711.00
Receipts from Delinquent Taxes	15-499	\$ 538,729.09
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)		
	07-190	\$ 11,671,333.13
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I</u> SCHOOL DISTRICTS ONLY:		
Item 6, Sheet 42	07-195	\$
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
Total Amount to be Raised by Taxation for Schools in Type 1 School Districts Only		
4. TO BE ADDED TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX		
Total Revenues	13-299	\$ 18,408,439.09

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:		
Within "CAPS"	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 11,448,818.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,253,824.00
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 3,322,141.09
(c) Capital Improvements	44-999	\$ 135,000.00
(d) Municipal Debt Service	45-999	\$ 1,248,640.00
(e) Deferred Charges - Municipal	46-999	\$ 185,000.00
(f) Judgments	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	29-410	\$
(m) Reserve for Uncollected Taxes	50-899	\$ 815,016.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 18,408,439.09

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 18th day of June, 2013.
 It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2013 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 18th day of June, 2013

Mary S. Danner
 Acting Clerk

COUNTY/MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

N/A

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
Amount to be Raised by Taxation	54-190			
Interest Income	54-113			
Reserve Funds:				
Total Trust Fund Revenues	54-299			

APPROPRIATIONS	FCOA	Appropriated		Expended 2012	
		for 2013	for 2012	Paid or Charged	Reserved
Development of Lands for Recreation and Conservation:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	54-385-1				
Other Expenses	54-385-2				
Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	54-375-1				
Other Expenses	54-375-2				
Historic Preservation:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	54-176-1				
Other Expenses	54-176-2				
Recreation and Conservation	54-015-2				
Acquisition of Farmland	54-916-2				
Down Payments on Improvements	54-902-2				
Debt Service:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	54-920-2				XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXXXX
Interest on Bonds	54-930-2				XXXXXXXXXXXX
Interest on Notes	54-935-2				XXXXXXXXXXXX
Reserve for Future Use	54-950-2				
Total Trust Fund Appropriations	54-499				

SUMMARY OF PROGRAM	
Year Referendum Passed/Implemented:	_____ (Date)
Rate Assessed:	\$ _____
Total Tax Collected to Date:	\$ _____
Total Expended to Date:	\$ _____
Total Acreage Preserved to Date:	_____ (Acres)
Recreation Land Preserved in 2012:	_____ (Acres)
Farmland Preserved in 2012:	_____ (Acres)

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

Contracting Unit: Township of West Caldwell

Year Ending: December 31, 2012

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

- 1.
- 2.
- 3.
- 4.

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

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

April 2, 2013
Date

Mary S. Dorman
Acting Clerk of the Governing Body