

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

MUNICIPALITY: Township of Fredon

COUNTY: Sussex

<u>Carl Lazzaro</u>	<u>12/31/2013</u>
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
<u>George Green</u>	<u>2014</u>
<u>John Richardson</u>	<u>2015</u>
<u>Douglas White</u>	<u>2014</u>
<u>Anthony Thonnerieux</u>	<u>2015</u>

<u>Municipal Officials</u>	<u>12/11/2003</u>
	Date of Orig. Appt.
<u>Joanne Charner</u>	<u>C-1279</u>
Municipal Clerk	Cert. No.
<u>Gisela Boltzer</u>	<u>1045</u>
Tax Collector	Cert. No.
<u>Patrick Bailey</u>	<u>0108</u>
Chief Financial Officer	Cert. No.
<u>Raymond G. Sarinelli</u>	<u>00383</u>
Registered Municipal Accountant	Lic. No.
<u>William Hinkes</u>	
Municipal Attorney	

Official Mailing Address of Municipality

Please attach this to your 2013 Budget and Mail to:

Township of Fredon  
443 Route 94  
Newton, New Jersey 07860  
 Phone: 973-383-7025      Fax #: (973) 383-8711

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

Division Use Only
Municode: _____
Public Hearing: _____

**2013  
MUNICIPAL BUDGET**

Municipal Budget of the \_\_\_\_\_ Township of \_\_\_\_\_ Fredon \_\_\_\_\_, County of \_\_\_\_\_ Sussex \_\_\_\_\_ 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

\_\_\_\_\_ 28 \_\_\_\_\_ day of \_\_\_\_\_ February \_\_\_\_\_, 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 \_\_\_\_\_ 28 \_\_\_\_\_ day of \_\_\_\_\_ February \_\_\_\_\_, 2013

\_\_\_\_\_  
Joanne Charner  
Clerk  
\_\_\_\_\_  
443 Route 94  
\_\_\_\_\_  
Address  
\_\_\_\_\_  
Newton, New Jersey 07860  
\_\_\_\_\_  
Address  
\_\_\_\_\_  
(973) 383-7025  
\_\_\_\_\_  
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 \_\_\_\_\_ 28 \_\_\_\_\_ day of \_\_\_\_\_ February \_\_\_\_\_, 2013

\_\_\_\_\_  
Raymond G. Sarinelli of Nisivoccia LLP

Registered Municipal Accountant

\_\_\_\_\_  
Mount Arlington, New Jersey 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 \_\_\_\_\_ 28 \_\_\_\_\_ day of \_\_\_\_\_ February \_\_\_\_\_, 2013

\_\_\_\_\_  
Patrick Bailey

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.

\_\_\_\_\_ Township \_\_\_\_\_ of \_\_\_\_\_ Fredon \_\_\_\_\_, County of \_\_\_\_\_ Sussex \_\_\_\_\_

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Township of Fredon, County of Sussex 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 New Jersey Herald

in the issue of March 14, 2013

The Governing Body of the Township of Fredon does hereby approve the following as the Budget for the year 2013.

RECORDED VOTE  
(Insert last name)

Ayes *Mr. Greek*  
*Mr. Richardson*  
*Mr. Monnerney*  
*Mr. White*  
*Mr. Lazzaro*

Nays *none*

Abstained *none*

Absent *none*

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

of Fredon, County of Sussex, on February 28, 2013

A Hearing on the Budget and Tax Resolution will be held at The Municipal Building, on March 28, 2013 at

5:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2013  
(Cross out one)

may be presented by taxpayers or other interested persons.



**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2012 APPROPRIATIONS EXPENDED AND CANCELLED**

	General Budget	Water Utility	Utility	Utility
<b>Budget Appropriations - Adopted Budget</b>	2,525,491.00			
<b>Budget Appropriations Added by N.J.S.A. 40A:4-87</b>	9,004.42			
<b>Emergency Appropriations</b>				
<b>Total Appropriations</b>	2,534,495.42			
<b>Expenditures:</b>				
<b>Paid or Charged (Including Reserve for     Uncollected Taxes)</b>	2,150,067.20			
<b>Reserved</b>	384,427.48			
<b>Unexpended Balances Cancelled</b>	0.74			
<b>Total Expenditures and Unexpended     Balances Cancelled</b>	2,534,495.42			
<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**

**Dear Citizen:**

The following budget is presented for your review as required by the statutes of the State of New Jersey. Prior to the actual budget, we have included an analysis of the proposed tax rate as compared to the actual tax rate for 2012.

The section entitled "Recap of Split Functions" reflects the total appropriation for a specific item of operating expenditure which is included in more than one area of the budget. In this way you may readily ascertain the total cost for that particular function of municipal expenditures.

Also included is an analysis of the municipality's budget "CAP". The CAP, as required by state statute, allows a 2.0% (or 3.5% if an ordinance was approved), increase over the previous year's budget with certain allowable adjustments.

The budget is presented in such a way that you may easily distinguish the prior year's budget and actual expenditures in comparison to this year's budget.

The State of New Jersey has required that a standardized "Flexible Chart of Accounts" be used, therefore all appropriations from 2012 and 2013 are comparable.

**I. Tax Rate**

As of the date of introduction of this budget, the Local and Regional School and County Tax Rates have not been determined. Therefore, the 2013 Tax Rate and levies are subject to rate revision when final certification is made by the County Board of Taxation.

	<u>2013 (Estimate)</u>		<u>2012 (Actual)</u>	
	<u>Amount</u>	<u>Tax Rate</u>	<u>Amount</u>	<u>Tax Rate</u>
Local Taxes	\$ 1,652,319.00	\$ 0.375	\$ 1,606,692.00	\$ 0.359

**II. Recap of Split Functions**

There are no split functions in the Township's budget.

Information on the 2013 budget, together with a true copy of the entire budget, is available to the public for their inspection by contacting Joanne Charner at (973) 383-7025.

**NOTE:**

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

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY
3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the 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)**

**ESTIMATED 2013 APPROPRIATION CAP CALCULATION**

**II. Appropriation "CAPS"**

The Following is the "CAP" calculation required by the NJ Division of Local Government Services, Department of Community Affairs, based on the Cost of Living Adjustment ("COLA") ordinance passed by the Township.

**Appropriation "Cap" Calculation**

Total General Appropriations for 2012		\$ 2,525,491.00
Cap Base Adjustment		
Subtotal		<u>2,525,491.00</u>
<b><u>Exceptions Less:</u></b>		
Less:		
Other Operations	\$ 24,558.00	
Total Capital Improvements	118,547.00	
Total Debt Services	228,355.00	
Total Deferred Charges	77,550.00	
Reserve for Uncollected Taxes	<u>316,592.00</u>	
Total Exceptions:		<u>765,602.00</u>
Amount on Which % CAP is Applied		1,759,889.00
3.5% CAP		61,596.12
Allowable Operating Appropriations before Additional Exception		1,821,485.12
Assessed Value of New Construction at 2012 Local		
Tax Rate (\$304,900X 0.00359)		1,095.00
2011 CAP Bank		27,115.68
2012 CAP Bank		<u>185,695.75</u>
Total Allowable 2013 Operating Appropriations Within CAPS		<u>2,035,391.55</u>
Total 2013 General Appropriations Within CAPS		<u>1,787,387.00</u>
	Amount Under CAP	<u>\$ 248,004.55</u>

**NOTE:**

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3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the

**EXPLANATORY STATEMENT - (Continued)**

**ESTIMATED 2013 2% TAX LEVY CAP CALCULATION**

<p><b>III. Tax Levy "CAPS"</b></p> <p>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" for 2013 is calculated as follows: The Township's Tax Levy CAP for 2013 is calculated as follows:</p>	<p><b>Levy "Cap" Calculation</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Prior Year Amount to be Raised by Taxation for Municipal Purpose</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: right;">\$ 1,606,692</td> </tr> <tr> <td>Less: CAP Base Adjustment</td> <td></td> <td style="text-align: right;">(5,501)</td> </tr> <tr> <td>Less: Prior Year Deferred Charges to Future Unfunded</td> <td></td> <td style="text-align: right;">(72,300)</td> </tr> <tr> <td><b>Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation</b></td> <td></td> <td style="text-align: right; border-top: 1px solid black;"><b>1,528,891</b></td> </tr> <tr> <td>Plus: 2% Cap Increase</td> <td></td> <td style="text-align: right;">30,578</td> </tr> <tr> <td><b>Adjusted Tax Levy Prior to Exclusion</b></td> <td></td> <td style="text-align: right; border-top: 1px solid black;"><b>1,559,469</b></td> </tr> <tr> <td colspan="3"><b>Exclusions:</b></td> </tr> <tr> <td>Allowable Health Insurance Increase</td> <td style="text-align: right;">\$ 9,399</td> <td></td> </tr> <tr> <td>Length of Service Award Program</td> <td style="text-align: right;">76</td> <td></td> </tr> <tr> <td>Current Year Deferred Charges: Emergencies</td> <td></td> <td></td> </tr> <tr> <td>Deferred Charges to Future Taxation Unfunded</td> <td style="text-align: right;">72,300</td> <td></td> </tr> <tr> <td>Allowable Capital Improvement Increase</td> <td style="text-align: right;">9,982</td> <td></td> </tr> <tr> <td><b>Total Exclusions</b></td> <td></td> <td style="text-align: right; border-top: 1px solid black;"><b>91,757</b></td> </tr> <tr> <td>Less: Cancelled or Unexpended Exclusions</td> <td></td> <td style="text-align: right;">(1)</td> </tr> <tr> <td><b>Adjusted Tax Levy</b></td> <td></td> <td style="text-align: right; border-top: 1px solid black;"><b>1,651,225</b></td> </tr> <tr> <td colspan="3"><b>Additions:</b></td> </tr> <tr> <td>New Ratables Adjustment to Levy (\$304,900 X 0.00359)</td> <td></td> <td style="text-align: right;">1,095.00</td> </tr> <tr> <td colspan="3"> 2011 Cap bank Utilized in Current Year 2012</td> </tr> <tr> <td><b>Maximum Allowable Amount to be Raised by Taxation</b></td> <td></td> <td style="text-align: right; border-top: 1px solid black;"><b>\$ 1,652,320</b></td> </tr> <tr> <td><b>Amount to be Raised by Taxation for Municipal Purposes</b></td> <td></td> <td style="text-align: right; border-top: 1px solid black;"><b>\$ 1,652,319</b></td> </tr> <tr> <td></td> <td style="text-align: right;"><b>Amount Under Levy Cap</b></td> <td style="text-align: right; border-top: 1px solid black;"><b>\$ 1</b></td> </tr> </table>	Prior Year Amount to be Raised by Taxation for Municipal Purpose		\$ 1,606,692	Less: CAP Base Adjustment		(5,501)	Less: Prior Year Deferred Charges to Future Unfunded		(72,300)	<b>Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation</b>		<b>1,528,891</b>	Plus: 2% Cap Increase		30,578	<b>Adjusted Tax Levy Prior to Exclusion</b>		<b>1,559,469</b>	<b>Exclusions:</b>			Allowable Health Insurance Increase	\$ 9,399		Length of Service Award Program	76		Current Year Deferred Charges: Emergencies			Deferred Charges to Future Taxation Unfunded	72,300		Allowable Capital Improvement Increase	9,982		<b>Total Exclusions</b>		<b>91,757</b>	Less: Cancelled or Unexpended Exclusions		(1)	<b>Adjusted Tax Levy</b>		<b>1,651,225</b>	<b>Additions:</b>			New Ratables Adjustment to Levy (\$304,900 X 0.00359)		1,095.00	 2011 Cap bank Utilized in Current Year 2012			<b>Maximum Allowable Amount to be Raised by Taxation</b>		<b>\$ 1,652,320</b>	<b>Amount to be Raised by Taxation for Municipal Purposes</b>		<b>\$ 1,652,319</b>		<b>Amount Under Levy Cap</b>	<b>\$ 1</b>
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Sheet 3b-1a

**NOTE:**

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

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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 - (Continued)**

**Analysis of Compensated Absence Liability**

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
All Employees		\$5,000		✓	
<b>Totals</b>	days	5,000			
<b>Total Funds Reserved as of end of 2012:</b>		5,477			
<b>Total Funds Appropriated in 2013:</b>		-0-			

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2012
		2013	2012	
1. Surplus Anticipated	08-101	516,624.00	523,742.00	523,742.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
<b>Total Surplus Anticipated</b>	<b>08-100</b>	<b>516,624.00</b>	<b>523,742.00</b>	<b>523,742.00</b>
3. Miscellaneous Revenues - Section A:Local Revenues	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Licenses:</b>	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	2,000.00	2,000.00	12,000.00
Other	08-104			
<b>Fees and Permits</b>	08-105			
<b>Fines and Costs:</b>	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110			
Other	08-109			
Interest and Costs on Taxes	08-112			
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest of Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			



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

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2012
		2013	2012	
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Consolidated Municipal Property Tax Relief Aid	09-200	14,962.00	14,962.00	14,962.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	246,744.00	246,744.00	246,744.00
Garden State Preservation Trust Fund	09-205	6,351.00	6,351.00	6,351.00
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>268,057.00</b>	<b>268,057.00</b>	<b>268,057.00</b>















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

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2012
		2013	2012	
<b>Summary of Revenues</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	516,624.00	523,742.00	523,742.00
<b>2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102			
<b>3. Miscellaneous Revenues</b>	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Section A: Local Revenues</b>	08-001	2,000.00	2,000.00	12,000.00
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	09-001	268,057.00	268,057.00	268,057.00
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08-002			
<b>Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements</b>	11-001			
<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		9,004.42	9,004.42
<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			
<b>Total Miscellaneous Revenues</b>	13-099	270,057.00	279,061.42	289,061.42
<b>4. Receipts from Delinquent Taxes</b>	15-499	120,000.00	125,000.00	296,474.57
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	13-199	906,681.00	927,803.42	1,109,277.99
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXXXXXXX			
<b>a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes</b>	07-190	1,652,319.00	1,606,692.00	1,427,147.64
<b>b) Addition to Local District School Tax</b>	07-191			
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	1,652,319.00	1,606,692.00	1,427,147.64
<b>7. Total General Revenues</b>	13-299	2,559,000.00	2,534,495.42	2,536,425.63

## CURRENT FUND - APPROPRIATIONS

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>Administrative and Executive:</b>							
Committee- Salaries & Wages	20-110-1	14,600.00	14,600.00		14,600.00	14,600.00	
Other Expenses	20-110-2	5,825.00	5,825.00		5,825.00	1,682.78	4,142.22
<b>Administration:</b>							
Salaries & Wages	20-120-1	97,742.00	95,371.00		95,371.00	95,146.00	225.00
Other Expenses	20-120-2	25,345.00	25,345.00		25,345.00	13,319.77	12,025.23
Other Expenses - Municipal Alliance	30-410-2		1,227.00		1,227.00		1,227.00
<b>Financial Administration:</b>							
Salaries & Wages	20-130-1	56,765.00	55,381.00		55,381.00	55,380.78	0.22
Other Expenses	20-130-2	8,525.00	8,525.00		8,525.00	5,795.73	2,729.27
<b>Audit Services:</b>							
Other Expenses	20-135-2	23,077.00	22,515.00		22,515.00		22,515.00
<b>Systems Coordinator:</b>							
Salaries and Wages	20-140-1	4,735.00	4,619.00		4,619.00	4,619.00	

## CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS		Appropriated				Expended 2012	
(A) Operations - Within "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
<b>GENERAL GOVERNMENT (Continued):</b>							
<b>Assessment of Taxes:</b>							
Salaries & Wages	20-150-1	17,446.00	17,020.00		17,020.00	17,020.00	
Other Expenses	20-150-2	20,900.00	20,900.00		20,900.00	3,002.85	17,897.15
<b>Collection of Taxes:</b>							
Salaries & Wages	20-150-1	34,121.00	33,289.00		33,289.00	32,717.00	572.00
Other Expenses	20-150-2	6,000.00	6,000.00		6,000.00	4,080.25	1,919.75
<b>Legal Services and Costs:</b>							
Other Expenses	20-155-2	25,250.00	25,250.00		31,250.00	28,365.75	2,884.25
<b>Joint Municipal Court:</b>							
Salaries & Wages	43-490-1	34,528.00	33,851.00		33,851.00	17,310.56	16,540.44
Other Expense	43-490-2	17,799.00	17,450.00		17,450.00	9,798.01	7,651.99
<b>Engineering Services &amp; Costs:</b>							
Other Expenses	20-165-2	12,975.00	12,975.00		12,975.00	5,902.64	7,072.36
<b>Public Buildings &amp; Grounds:</b>							
Salaries & Wages	26-310-1	29,478.00	28,759.00		28,759.00	21,792.58	6,966.42
Other Expenses- Miscellaneous	26-310-2	53,800.00	53,800.00		53,800.00	48,315.54	5,484.46

## CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
(A) Operations - Within "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
<b>GENERAL GOVERNMENT (Continued):</b>							
Municipal Land Use Law (N.J.S.A. 40:55D-1):							
Administrative Official - Code Enforcement:							
Salaries & Wages	22-195-1	16,659.00	16,287.00		16,287.00	14,300.40	1,986.60
Other Expenses	22-195-2	1,450.00	1,450.00		1,450.00	497.46	952.54
Planning Board:							
Salaries & Wages	21-180-1	10,539.00	10,539.00		10,539.00	6,499.52	4,039.48
Other Expenses	21-180-2	33,100.00	23,100.00		23,100.00	21,599.47	1,500.53
Board of Adjustment:							
Salaries & Wages	21-185-1	4,077.00	4,077.00		4,077.00	2,261.41	1,815.59
Other Expenses	21-185-2	11,975.00	11,975.00		11,975.00	10,927.71	1,047.29
Environmental Commission:							
Salaries & Wages	27-335-1	1,655.00	1,636.00		1,636.00	1,136.00	500.00
Other Expenses	27-335-2	1,120.00	1,120.00		1,120.00		1,120.00
Other Insurance Premiums	23-210-2	54,250.00	53,172.00		53,172.00	53,172.00	
Workers Compensation Insurance	23-215-2	22,300.00	21,406.00		21,741.00	21,741.00	
Employees Group Insurance	23-220-2	130,838.00	125,789.00		125,454.00	95,453.00	30,001.00

## CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS		Appropriated				Expended 2012	
(A) Operations - Within "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
<b>PUBLIC SAFETY:</b>							
Aid to Volunteer Fire Company	25-255-2	41,935.00	41,935.00		41,935.00	41,935.00	
Fire Company for Dispatch Services	25-255-2	33,004.00	32,357.00		32,357.00	32,357.00	
<b>Fire Department:</b>							
Other Expenses-Equipment	25-255-2	24,050.00	24,050.00		24,050.00	24,050.00	
<b>Emergency Management Services:</b>							
Other Expenses	25-252-2	2,000.00	2,000.00		2,000.00	1,362.75	637.25
<b>Fire Department(P.L. 1983, Ch.516):</b>							
OSHA Required Turnout Gear	25-255-2	9,350.00	9,350.00		9,350.00	8,524.33	825.67
<b>STREETS &amp; ROADS:</b>							
<b>Road Repairs and Maintenance:</b>							
Salaries & Wages	26-290-1	280,517.00	273,690.00		267,690.00	214,290.08	53,399.92
Other Expenses	26-290-2	281,547.00	281,547.00		281,547.00	212,446.90	69,100.10
Other Expenses- Commercial Driver Licenses	26-290-2	1,500.00	1,500.00		1,500.00	247.50	1,252.50
<b>Community Services Act:</b>							
Other Expenses	26-325-2	11,546.00	11,546.00		11,546.00		11,546.00

## CURRENT FUND - APPROPRIATIONS

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 WELFARE:</b>							
<b>Board of Health:</b>							
Salaries & Wages	27-330-1	3,735.00	3,735.00		3,735.00	3,633.87	101.13
Other Expenses	27-330-2	700.00	700.00		700.00		700.00
<b>Administrator - Public Assistance:</b>							
Other Expenses	27-345-2	70.00	70.00		70.00		70.00
<b>Health And Safety Occupational Act:</b>							
Hepatitis B Vaccine	27-330-2	1,200.00	1,200.00		1,200.00		1,200.00
<b>Animal Control Services:</b>							
Salaries & Wages	27-340-1	3,675.00	3,675.00		3,675.00	2,550.00	1,125.00
Other Expenses- Contractual	27-340-2	7,912.00	7,912.00		7,912.00	2,170.65	5,741.35
<b>RECREATION &amp; EDUCATION:</b>							
<b>Recreation:</b>							
Salaries & Wages	28-370-1	1,379.00	1,345.00		1,345.00	1,345.00	
Other Expenses	28-370-2	16,200.00	16,200.00		16,200.00	16,200.00	
<b>Celebration of Public Events:</b>							
Other Expenses	30-420-2	5,500.00	5,500.00		5,500.00	3,227.92	2,272.08
<b>Contributions to Senior Citizens Center</b>							
(N.J.S.A. 40:48-9.4)	30-420-2	250.00	250.00		250.00		250.00



## CURRENT FUND - APPROPRIATIONS

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>UNCLASSIFIED:</b>	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
<b>Trash Removal:</b>							
<b>Other Expenses</b>	26-305-2	81,672.00	81,672.00		81,672.00	77,682.80	3,989.20
<b>Electricity</b>	31-430-2	37,350.00	37,350.00		37,350.00	23,221.46	14,128.54
<b>Telephone</b>	31-440-2	9,900.00	9,900.00		9,900.00	7,851.35	2,048.65
<b>Gas</b>	31-446-2	29,125.00	29,125.00		29,125.00	23,013.89	6,111.11
<b>Fuel Oil</b>	31-447-2	500.00	500.00		500.00		500.00
<b>Gypsy Moth Control Program</b>	31-448-2						
<b>Total Operations (Item 8(A)) within "CAPS"</b>	34-199	1,661,491.00	1,630,362.00		1,630,362.00	1,302,547.71	327,814.29
<b>B. Contingent</b>	35-470	1,000.00	1,000.00	xxxxxxxxxxx	1,000.00		1,000.00
<b>Total Operations Including Contingent   within "CAPS"</b>	34-201	1,662,491.00	1,631,362.00		1,631,362.00	1,302,547.71	328,814.29
<b>Detail:</b>							
<b>Salaries &amp; Wages</b>	34-201-1	611,651.00	597,874.00		591,874.00	504,602.20	87,271.80
<b>Other Expenses (Including Contingent)</b>	34-201-2	1,050,840.00	1,033,488.00		1,039,488.00	797,945.51	241,542.49

**CURRENT FUND - APPROPRIATIONS**

GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS"	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Prior Year's Bills:				XXXXXXXXXX			XXXXXXXXXX
2010 DPW	46-872		194.00	XXXXXXXXXX	194.00	193.03	0.97
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS" (continued)	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to: Public Employees' Retirement System	36-471	57,111.00	60,548.00		60,548.00	60,548.00	
Social Security (O.A.S.I)	36-472	64,277.00	64,277.00		64,277.00	37,380.44	26,896.56
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475						
Unemployment Compensation Insurance	23-225-2	3,508.00	3,508.00		3,508.00	2,537.43	970.57
Total Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"	34-209	124,896.00	128,527.00		128,527.00	100,658.90	27,868.10
G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"	34-299	1,787,387.00	1,759,889.00		1,759,889.00	1,403,206.61	356,682.39





**CURRENT FUND - APPROPRIATIONS**

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

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2012	
(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Interlocal Municipal Service Agreements</b>	42-999						





**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>	40-999		9,004.42		9,004.42	5,817.33	3,187.09
<b>Total Operations - Excluded from "CAPS"</b>	34-305	31,649.00	33,562.42		33,562.42	5,817.33	27,745.09
Detail:							
Salaries & Wages	34-305-1						
Other Expenses	34-305-2	31,649.00	33,562.42		33,562.42	5,817.33	27,745.09



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2012		
(C) Capital Improvements - Excluded from "CAPS"	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	128,529.00	118,547.00		118,547.00	118,547.00	



**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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorizations- 5 Years (N.J.S.A.40A:4-55)	46-871		5,250.00	XXXXXXXXXX	5,250.00	5,250.00	XXXXXXXXXX
Special Emergency Authorizations- 3 Years (N.J.S.A.40A:4-55.1 & 40A:4-55.13)	46-871						
Deferred Charges to Future Taxation - Unfunded:				XXXXXXXXXX			XXXXXXXXXX
Ord# 09-05 Various Capital Improvements	44-900	45,800.00	45,800.00	XXXXXXXXXX	45,800.00	45,800.00	XXXXXXXXXX
Ord# 05-03 Construction of Gymnasium	44-900	26,500.00	26,500.00		26,500.00	26,500.00	
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	72,300.00	77,550.00	XXXXXXXXXX	77,550.00	77,550.00	XXXXXXXXXX
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	37-480			XXXXXXXXXX			XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.40:48-17.1 & 17.3)	29-405			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	450,226.00	458,014.42		458,014.42	430,268.59	27,745.09

**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
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	450,226.00	458,014.42		458,014.42	430,268.59	27,745.09
(L) Subtotal General Appropriations {Items (H-I) and (O)}	34-400	2,237,613.00	2,217,903.42		2,217,903.42	1,833,475.20	384,427.48
(M) Reserve for Uncollected Taxes	50-899	321,387.00	316,592.00	xxxxxxxxxxxxxx	316,592.00	316,592.00	xxxxxxxxxx
9. Total General Appropriations	34-499	2,559,000.00	2,534,495.42		2,534,495.42	2,150,067.20	384,427.48

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	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
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	1,787,387.00	1,759,889.00		1,759,889.00	1,403,206.61	356,682.39
	XXXXX						
(A) Operations - Excluded from "CAPS"	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	31,649.00	24,558.00		24,558.00		24,558.00
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999						
Additional Appropriations Offset by Revenues	34-303						
Public & Private Progs Offset by Revenues	40-999		9,004.42		9,004.42	5,817.33	3,187.09
Total Operations - Excluded from "CAPS"	34-305	31,649.00	33,562.42		33,562.42	5,817.33	27,745.09
(C) Capital Improvements	44-999	128,529.00	118,547.00		118,547.00	118,547.00	
(D) Municipal Debt Service	45-999	217,748.00	228,355.00		228,355.00	228,354.26	
(E) Total Deferred Charges - Excluded from "CAPS"	46-999	72,300.00	77,550.00		77,550.00	77,550.00	
(F) Judgements	37-480						
(G) Cash Deficit - With Prior Consent of LFB	46-885						
(K) Local School District Purposes	29-410						
(N) Transferred to Board of Education	29-405						
(M) Reserve for Uncollected Taxes	50-899	321,387.00	316,592.00		316,592.00	316,592.00	
Total General Appropriations	34-499	2,559,000.00	2,534,495.42		2,534,495.42	2,150,067.20	384,427.48



## 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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
<b>Capital Improvements:</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXXXX			
Capital Outlay	55-512						
<b>Debt Service:</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXXXX
							XXXXXXXXXXXX

## 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
	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	55-530			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	55-540						
	55-541						
	55-542						
	55-531						
	55-532			xxxxxxxxxxx			xxxxxxxxxxx
	55-545			xxxxxxxxxxx			xxxxxxxxxxx
<b>Total Water Utility Appropriations</b>	55-599						

**DEDICATED**

**UTILITY BUDGET**

12. DEDICATED REVENUES FROM	FCOA Account Number	Anticipated		Realized in Cash in 2012
		2013	2012	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Sewer Rents				
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Deficit (General Budget)	08-549			
Total Sewer Utility Revenues	08-599			

Use a separate set of sheets for each separate utility.

**DEDICATED**

**UTILITY BUDGET - (Continued)**

13. APPROPRIATIONS FOR	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>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXX			
Capital Outlay	55-512						
<b>Debt Service:</b>	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXX
							XXXXXXXXXX

**DEDICATED**

**UTILITY BUDGET - (Continued)**

13. APPROPRIATIONS FOR	Appropriated					Expended 2012	
	FCOA Account Number	for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<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
Emergency Authorizations	55-530			xxxxxxxxxxx			xxxxxxxxxxx
Emergency Authorizations (N.J.S.A.40A:4-55)							
Damage by Flood or Hurricane	92 06-00			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						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
<b>Total Sewer Utility Appropriations</b>	<b>55-599</b>						

**DEDICATED ASSESSMENT BUDGET**

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

**DEDICATED WATER UTILITY ASSESSMENT BUDGET**

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

**UTILITY**

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

Dedication by Rider - (N.J.S.A. 40A:4-39) "The dedicated revenues anticipated during the year 2011 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; Recreation Commission N.J.S.A. 40:12-1; Open Space, Recreation, Farmland and Historic Preservation Trust, Accumulated Absences, Snow Removal, Uniform Fire Safety Penalty Monies

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

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

**APPENDIX TO BUDGET STATEMENT**

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

**CURRENT FUND BALANCE SHEET**

**DECEMBER 31, 2012**

Cash and Investments	1110100	2,230,540.75
Due from State of N.J.(c.20 P.L. 1971)	1111000	6,086.94
State Road Aid Allotments Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxx
Taxes Receivable	1110300	493,493.16
Tax Title Liens Receivable	1110400	35,218.26
Property Acquired by Tax Title Lien Liquidation	1110500	4,400.00
Other Receivables	1110600	
Deferred Charges Required to be in 2013 Budget	1110700	
Deferred Charges Required to be in Budget Subsequent to 2013	1110800	
<b>Total Assets</b>	<b>1110900</b>	<b>2,769,739.11</b>

**LIABILITIES, RESERVES, AND SURPLUS**

Cash Liabilities	2110100	1,075,712.34
Reserves for Receivables	2110200	533,111.42
Surplus	2110300	1,160,915.35
<b>Total Liabilities, Reserves and Surplus</b>		<b>2,769,739.11</b>

School Tax Levy Unpaid	2220110	
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	

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

**CURRENT SURPLUS**

		YEAR 2012	YEAR 2011
Surplus Balance, January 1st	2310100	1,226,283.32	1,478,864.17
<b>CURRENT REVENUES ON A CASH BASIS:</b>			
Current Taxes *(Percentage collected: 2012 95.59%, 2011 97.17%)	2310200	10,874,542.51	10,784,466.25
Delinquent Taxes	2310300	296,474.57	193,156.82
Other Revenues and Additions to Income	2310400	799,520.62	646,357.38
<b>Total Funds</b>	<b>2310500</b>	<b>13,196,821.02</b>	<b>13,102,844.62</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	2,217,903.42	2,288,278.74
School Taxes (Including Local and Regional)	2310700	7,568,745.17	7,362,469.66
County Taxes (Including Added Tax Amounts)	2310800	2,172,900.69	2,139,032.35
Special District Taxes	2310900	22,341.01	27,822.54
Other Expenditures and Deductions from Income	2311000	54,015.38	58,958.01
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>12,035,905.67</b>	<b>11,876,561.30</b>
Less: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>12,035,905.67</b>	<b>11,876,561.30</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>1,160,915.35</b>	<b>1,226,283.32</b>

\* Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2012 Budget**

Surplus Balance December 31, 2012	2311500	1,160,915.35
Current Surplus Anticipated in 2013 Budget	2311600	516,624.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>644,291.35</b>

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 Township of Fredon for the years 2013 through 2015, as required by New Jersey State Statute. We retain the right to make changes as a result of our growth or as the occasion merits.

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

Local Unit

Township of Fredon

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	
Computer Equipment (Replacement)	2013-1	20,000.00			10,000.00				10,000.00
DPW Heavy Duty Truck (Replacement)	2013-2	178,500.00			8,500.00			170,000.00	
DPW Medium Duty Truck (Replacement)	2013-3	85,000.00			85,000.00				
<b>TOTALS - ALL PROJECTS</b>	<b>33-199</b>	<b>283,500.00</b>			<b>103,500.00</b>			<b>170,000.00</b>	<b>10,000.00</b>

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

Local Unit

Township of Fredon

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
Computer Equipment (Replacement)	2013-1	20,000.00	Annual	10,000.00	5,000.00	5,000.00			
DPW Heavy Duty Truck (Replacement)	2013-2	178,500.00	2017	42,500.00	34,000.00	34,000.00	34,000.00	34,000.00	
DPW Medium Duty Truck (Replacement)	2013-3	85,000.00	2013	85,000.00					
<b>TOTAL ALL PROJECTS</b>	<b>33-299</b>	<b>283,500.00</b>		<b>137,500.00</b>	<b>39,000.00</b>	<b>39,000.00</b>	<b>34,000.00</b>	<b>34,000.00</b>	

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

Local Unit

Township of Fredon

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
Computer Equipment (Replacement)	20,000.00		10,000.00	10,000.00						
DPW Heavy Duty Truck (Replacement)	178,500.00			8,500.00			170,000.00			
DPW Medium Duty Truck (Replaceme	85,000.00			85,000.00						
<b>TOTAL ALL PROJECTS 33-399</b>	<b>283,500.00</b>		<b>10,000.00</b>	<b>103,500.00</b>			<b>170,000.00</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 Fredon County of Sussex of the Township 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) \$ 1,652,319.00 (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) \$ 22,075.00 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ \_\_\_\_\_ (Item 5 below) Minimum Library Tax

**RECORDED VOTE**

(insert last name)

AYES *Mr. Green*  
*Mr. Richardson*  
*Mr. Shonneruef*  
*Mr. White*  
*Mr. Lazzaro*

Nays *none*

Absent *none*

**SUMMARY OF REVENUES**

**1. General Revenues**

Surplus Anticipated	08-100	\$	516,624.00
Miscellaneous Revenues Anticipated	13-099	\$	270,057.00
Receipts from Delinquent Taxes	15-499	\$	120,000.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	07-190	\$	1,652,319.00
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</b>			
Item 6, Sheet 11	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 SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</b>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	
<b>Total Revenues</b>	13-299	\$	2,559,000.00

**SUMMARY OF APPROPRIATIONS**

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXX
<b>(a&amp;b) Operations Including Contingent</b>	34-201	\$ 1,662,491.00
<b>(e) Deferred Charges and Statutory Expenditures - Municipal</b>	34-209	\$ 124,896.00
<b>(g) Cash Deficit</b>	46-885	
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXX
<b>(a) Operations - Total Operations Excluded from "CAPS"</b>	34-305	\$ 31,649.00
<b>(c) Capital Improvements</b>	44-999	\$ 128,529.00
<b>(d) Municipal Debt Service</b>	45-999	\$ 217,748.00
<b>(e) Deferred Charges - Municipal</b>	46-999	\$ 72,300.00
<b>(f) Judgements</b>	37-480	\$
<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	\$
<b>(g) Cash Deficit</b>	46-885	\$
<b>(k) For Local District School Purposes</b>	29-410	\$
<b>(m) Reserve for Uncollected Taxes (Include Other Reserves If Any)</b>	50-899	\$ 321,387.00
<b>6. SCHOOL APPROPRIATIONS - TYPE 1 SCHOOL DISTRICTS ONLY (N.J.S.A. 40A:4-13)</b>	07-195	\$
<b>Total Appropriations</b>	34-499	\$ 2,559,000.00

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 28th day of March, 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 28<sup>th</sup> day of MARCH, 2013, *Jeanne Chamer*, Clerk  
Signature

MUNICIPALITY \_\_\_\_\_

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	22,075.00	22,329.00	22,329.00	Development of Lands for Recreation and Conservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
					Salaries & Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2	17,000.00	17,000.00	17,000.00	
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Reserve Funds:					Salaries & Wages	54-375-1				
					Other Expenses	54-375-2				
Public & Private Revenues:					Historic Preservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
					Acquisition of Lands for Recreation and Conservation	54-915-2				
Total Trust Fund Revenues:	54-299	22,075.00	22,329.00	22,329.00	Acquisition of Farmland	54-916-2				
<b>Summary of Program</b>					Down Payments on Improvements	54-902-2				
Year Referendum Passed/Implemented				November 7, 2000 <i>(Date)</i>	Debt Service:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Rate Assessed	2012 0.05			\$	Payment of Bond Principal	54-920-2				XXXXXXXX
Total Tax Collected to date				\$ 373,331.01	Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXX
Total Expended to date				\$ 324,675.69	Interest on Bonds	54-930-2				XXXXXXXX
Total Acreage Preserved to date				163.99 <i>(Acres)</i>	Interest on Notes	54-935-2				XXXXXXXX
Recreation land preserved in 2011:				45.29 <i>(Acres)</i>	Payment on Recreation Improvements					
Farmland preserved in 2011:					Reserve for Future Use	54-950-2	5,075.00	5,329.00	5,329.00	
					Total Trust Fund Appropriations:	54-499	22,075.00	22,329.00	22,329.00	

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

Contracting Unit      Township of Fredon

Year Ending: December 31, 2012

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

1.

2.

3.

4.

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

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of the Governing Body