

**BOROUGH OF LEONIA
2014 BUDGET AMENDMENT**

WHEREAS, the local municipal budget for the year 2014 was introduced on the 17th of March, 2014, and

WHEREAS, it is desired to amend said approved budget.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Borough of Leonia, County of Bergen, that the following amendments to the introduced budget of 2014 be made:

Recorded Vote

AYES (((((

NAYS (((

ABSTAINED (((

ABSENT (((

GENERAL REVENUES:

	<u>FROM</u>	<u>TO</u>
1. Surplus Anticipated	<u>350,000.00</u>	<u>400,000.00</u>
Total Surplus Anticipated	350,000.00	400,000.00
3. Miscellaneous Revenues		
Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services- Other Special Items		
Reserve for Payment of Debt	75,569.00	83,000.00
Due From Federal Emergency Management Agency	42,431.00	57,118.74
Fund Balance-General Capital Fund	<u>0.00</u>	<u>32,319.73</u>
	118,000.00	172,438.47
Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services- Other Special Items	373,875.00	428,313.47
Summary of Revenues		
1. Surplus Anticipated (Sheet 4, #1)	350,000.00	400,000.00
Total Section G: Other Special Items	373,875.00	428,313.47
Total Miscellaneous Revenues	2,165,665.85	2,220,104.32
5. Subtotal General Revenues (Items 1,2,3, and 4)	2,877,621.47	2,982,059.94
6. Amount to be Raised by Taxes for Support of Municipal Budget		
a) Local Tax for Municipal Purposes Including Reserve of Uncollected Taxes	10,297,311.68	10,305,592.24
c) Minimum Library Tax Levy	<u>428,932.91</u>	<u>428,932.91</u>
Total Amount to be Raised by Taxes for Support of Municipal Budget	10,726,244.59	10,734,525.15
7. Total General Revenues	13,603,866.06	13,716,585.09
8. GENERAL APPROPRIATIONS		
(A) Operations-Within "CAPS"		
GENERAL GOVERNMENT:		
Legal Services and Costs:Other Expenses	125,600.00	145,600.00
UNCLASSIFIED:		
Electricity and Gas Utility-Other Expenses	165,000.00	145,000.00
Telephone and Telegraph-Other Expenses	73,000.00	70,000.00
Fire Hydrant-Other Expenses	114,000.00	104,000.00
Total Operations (Item 8(A)) within "CAPS"	8,907,282.00	8,894,282.00

**BOROUGH OF LEONIA
2014 BUDGET AMENDMENT**

Detail:		
Salaries & Wages:	5,133,631.00	5,133,631.00
Other Expenses(Including Contingent)	<u>3,773,651.00</u>	<u>3,760,651.00</u>
Total Operations Including Contingent within "CAPS"	8,907,282.00	8,894,282.00
E Deferred Charges and Statutory Expenditures-		
(1) DEFERRED CHARGES:		
Expenditure W/O Appropriation	0.00	5,319.30
Grants Shorfall to General Capital	0.00	128,127.58
(2) STATUTORY EXPENDITURES:		
contribution to:		
2014 PERS-N.J.S.A		
40A:44-45.3	356,619.44	324,150.44
2014 PFRS-N.J.S.A. 40A:4-45.3	<u>547,424.00</u>	<u>512,031.00</u>
	904,043.44	969,628.32
Total Deferred Charges and Statutory Expenditures- Municipal Within "CAPS"	1,214,043.44	1,279,628.32
Total General Appropriations for Municipal Purposes Within (H-1) "CAPS"	10,121,325.44	10,173,910.32
Operation-Excluded from "CAPS"		
(A) Downpayment on Improvements		
Capital Improvement Fund	<u>100,000.00</u>	<u>50,000.00</u>
Total Capital Improvements Excluded from "CAPS"	100,000.00	50,000.00
Deferred Charges-Municipal- Excluded from "CAPS"		
E DEFFERED CHARGES:		
(1) Emergency Authorizations	0.00	110,000.00
Total Deferred Charges-Municipal-Excluded from "CAPS"	0.00	110,000.00
Total General Appropriations for Municipal Purposes- Excluded (H-2) from "CAPS"	2,937,276.24	2,997,276.24
Total General Appropriations for Municipal Purposes- Excluded		
(O) Subtotal General Appropriations		
(L) (Items (H-1) and (O)	13,058,601.68	13,171,186.56
Reserve for Uncollected Taxes	<u>545,264.38</u>	<u>545,398.53</u>
(M) Total General Appropriations	<u>13,603,866.06</u>	<u>13,716,585.09</u>

**BOROUGH OF LEONIA, County of Bergen
2014 MUNICIPAL BUDGET**

2014 Revenue and Appropriation Summaries

Summary of Revenues	Anticipated	
	2014	2013
1. Surplus	400,000	400,000
2. Total Miscellaneous Revenues	2,220,104	2,076,017
3. Receipts from Delinquent Taxes	361,956	426,590
4. a) Local Tax for Municipal Purposes	10,305,592	10,196,279
b) Addition to Local District School Tax		
c) Minimum Library Levy	428,933	430,087
Total Amount to be Raised by Taxes	10,305,592	10,196,279
Total General Revenues	13,716,585	13,528,973

Summary of Appropriations	2014	Final 2013 Budget
1. Operating Expenses: Salaries & Wages	5,133,631	4,891,114
Other Expenses	5,537,236	5,932,997
Added Grants 4:87		
2. Deferred Charges & Other Appropriations	1,389,628	1,188,604
3. Capital Improvements	50,000	40,000
4. Debt Service (Include for School Purposes)	1,060,691	1,044,758
5. Reserve for Uncollected Taxes	545,399	541,500
Total General Appropriations	13,716,585	13,638,973
Total Number of Employees		

2012 Dedicated Swimming Pool Utility Budget

Summary of Revenues	Anticipated	
	2014	2013
1. Surplus	48,815	
2. Total Miscellaneous Revenues	270,000	271,559
3. Deficit (General Budget)		
Total General Revenues	318,815	271,559

Summary of Appropriations	2014	Final 2013 Budget
1. Operating Expenses: Salaries & Wages	160,350	165,144
Other Expenses	77,465	68,915
2. Capital Improvements	50,000	6,500
3. Debt Service (Include for School Purposes)	15,000	15,000
4. Deferred Charges & Other Appropriations	16,000	16,000
5. Surplus (General Budget)		
Total General Appropriations	318,815	271,559
Total Number of Employees		

Balance of Outstanding Debt				
	General	Water Utility	Swim Pool Utility	Utility-Other
Interest			1,000	
Principal			14,000	
Outstanding Balance			33,000	

Notice is hereby given that the budget and tax resolution was approved by the Governing Body of the Borough of Leonia, County of Bergen, on March 17, 2014.

A hearing on the Budget and Tax resolution will be held at the Borough Hall Annex on June 16, 2014 at 7:30 PM at which time and place objections to the Budget and Tax Resolution may be presented by taxpayers or other interested persons.

Copies of the entire budget are available in the office of Marilyn Hemmer, Acting Borough Clerk at the Municipal Building, 312 Broad Avenue, Leonia, New Jersey, (201) 592-5780, during the hours of 8:30 AM to 4:30 PM.

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

MUNICIPALITY: Borough of Leonia

COUNTY: Bergen

John Desimone	12/31/15
Mayor's Name	Term Expires

Municipal Officials	9/1/12
Marilyn Hemmer	Date of Orig. Appt.
Acting Municipal Clerk	Cert. No.
Michael Appicella	T8040
Tax Collector	Cert. No.
Myrna Becker	N0536
Chief Financial Officer	Cert. No.
Frank R. DiMaria	CR0000463
Registered Municipal Accountant	Lic. No.
Brian Giblin	
Municipal Attorney	

Governing Body Members	Term Expires
Name	
Darryl Whiter	12/31/2016
Gilbert Hawkins, Sr.	12/31/2014
Douglas Salmon	12/31/2014
Greg Makroulakis	12/31/2015
Mark Minichello	12/31/2015
Bernadette Flaim	12/31/2016

Official Mailing Address of Municipality

Borough of Leonia

312 Broad Avenue

Leonia, NJ 07605

Phone #: 201-592-5780

Fax #: 201-592-5746

Please attach this to your 2013 Budget and Mail to:

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

Division Use Only
Municode: _____
Public Hearing: _____

**2014
MUNICIPAL BUDGET**

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

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

17 day of March, 2014
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 17 day of March, 2014

Marilyn Hemmer
Marilyn Hemmer
Clerk
312 Broad Avenue
Address
Leonia, NJ 07605
Address
201-592-5780
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.

Frank R. DiMarta
Certified by me, this 17 day of March, 2014
Frank R. DiMarta of Di Marta & Di Marta LLP
Registered Municipal Accountant
Lodi, New Jersey 07644
Address
245 Union Street
Address
973-779-6890
Phone Number

DO NOT USE THESE SPACES

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 17 day of March, 2014

Myrna Becker
Myrna Becker
Chief Financial Officer

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:

[Do not advertise this Certification form]

CERTIFICATION OF APPROVED BUDGET

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

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

Dated: , 2013 By:

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

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

_____ Borough _____ of _____ Leonia _____, County of _____ Bergen _____

The Borough has undergone a re-assessment for 2014. The final assessment value has been confirmed by the County of Bergen as of 3/1/2014. Appropriate changes to all classes of property will be applied in the third and fourth quarters of 2014.

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the _____ Borough _____ of _____ Leonia _____, County of _____ Bergen _____ for the Fiscal Year 2014

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2014;

Be it Further Resolved, that said Budget be published in the _____ The Record _____

in the issue of _____ March 21, _____ 2014

The Governing Body of the _____ Borough _____ of _____ Leonia _____ does hereby approve the following as the Budget for the year 2014.

RECORDED VOTE
(Insert Last Name)

Ayes

Whitter
Hawkins
Makroulakis
Salmon
Minichiello
Flatm

Nays

Absent

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

of _____ Leonia _____, County of _____ Bergen _____, on _____ March 17 _____, 2014

A Hearing on the Budget and Tax Resolution will be held at _____ Borough Hall Annex _____, on _____ June 16 _____, 2014 at

_____ 7:30 _____ o'clock _____ (P.M.) _____ at which time and place objections to said Budget and Tax Resolution for the year 2014

(Cross out one)

may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELLED

	General Budget	Water Utility	Swimming Pool Utility	Utility
Budget Appropriations - Adopted Budget	13,514,980.48		271,559.00	
Budget Appropriations Added by N.J.S.A. 40A:4-87	13,992.35			
Emergency Appropriations				
Total Appropriations	13,528,972.83		271,559.00	
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	12,896,607.14		232,746.87	
Reserved	632,362.35		38,812.13	
Unexpended Balances Cancelled		3.34		
Total Expenditures and Unexpended Balances Cancelled	13,528,972.83		271,559.00	
Overexpenditures*				

*See Budget Appropriation items so marked to the right column of 'Expended 2013 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.;

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

1. LEVY CAP SUMMARY CALCULATION		2. BUDGET "CAP" CALCULATION	
Prior year Amount to be Raised by Taxation for Municipal Purposes	\$ 10,196,279	Total Appropriations for 2013	\$ 13,514,980
Less: Prior Year Deferred Charges to Future Taxation Unfunded		CAP Base Adjustment	
Less: Prior Year Recycling Tax	10,429	Exceptions:	13,514,980
		Other Operations	\$ 1,717,639
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	10,185,849	Interlocal Service Agreement	40,000
Plus: 2% Cap Increase	203,717	Capital Improvements	40,000
Adjusted Tax Levy Prior to Exclusions	\$ 10,389,566	Debt Service	1,044,758
Exclusions:	44,461	Public & Private Programs	35,105
Less: Canceled or Unexpended Exclusions	3	Deferred Charges	38,920
	\$ 10,434,024	Reserve for Uncollected Taxes	541,500
Additions:		Total Exceptions	3,457,922
New Rates-Increase in Valuations (New Construction and Additions)	4,512	Amount on Which 2% CAP is Applied	10,057,058
Maximum Allowable Amount to be Raised by Taxation	\$ 10,438,536	CAP .5%	50,285
Amount to be Raised by Taxation for Municipal Purposes	\$ 10,305,592	Allowable Appropriations before Additional Exceptions per N.J.S.A. 40A:45-3	10,107,343
3. HEALTH BENEFIT CONTRIBUTIONS		Modifications:	
Police Benevolent Association Employees	69,160.52	CAP Bank - 2012	138,966
White Collar Union Employees	5,085.17	CAP Bank - 2013	219,715
Blue Collar Union Employees	35,946.46	Assessed Value of New Construction at 2013 Local Tax Rate	
Library Union Employees	990.18	(\$590,600 x .764 per hundred)	4,512
Non-Union Employees	35,742.46	Maximum Allowable General Appropriations for Municipal Purposes Within "CAPS"	\$ 10,470,537
Employer Share	913,075.21		
TOTAL	1,060,000.00		

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE THE FOLLOWING:

1. 2014 "CAP" LEVY CAP WORKBOOK SUMMARY.
2. HOW THE BUDGET "CAP" WAS CALCULATED. (Explain in words what the "CAP" means and show the figures.)
3. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST. (Refer to LFN 2011-4)

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

		Revenues at Risk	Non-recurring current appropriations	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X						RESERVE FOR PAYMENT OF DEBT	\$83,000	Not available in 2015
X						CAPITAL FUND SURPLUS TO SUPPORT THE BUDGET	\$32,319	Not available in 2015
X						FEMA REIMBURSEMENT	\$48,000	Not available in 2015
	X					DEBT SERVICE INCREASES	\$35,000	Increase in principal paydown for required Bond Anticipation Notes in 2015
	X					CONTRACTUAL S&W INCREASES	\$89,000	Projected S&W increases in 2015
	X					PENSION INCREASES	\$58,000	Projected pension increases 2015
	X					EMPLOYEE ATTRITION	\$202,122	Retirement of two employees reduced the S&W base on which future wages are based
	X					USE OF 3 YR COLLECTION AVERAGE TO REDUCE RUT	\$391,094	Savings-due to 3-y collection average to compute Reserve for Uncollected Taxes.
	X					INTERLOCAL SERVICE AGREEMENT-BOARD OF EDUCATION	\$55,000	Reliable revenue due to predicted revenue from Brd of Education interlocal agreement
	X					COMPLETION OF PAY-OUT OF DEFERRED CHARGES	\$38,920	Completion of 5-yr Special Emergency not in 2015 budget
	X					CAPITAL IMPROVEMENT FUND	\$50,000	Reduction in capital improvement fund downpayment in 2015
	X					HEALTH BENEFIT CO-PAY COMPLIANCE	\$160,000	Projected savings in health benefit appropriations due to co-pay increases in 2015
	X					RESTRUCTURE SALARY STEPS FOR FUTURE POLICE HIRES	\$142,500	Projected savings: S&W increases- 7 steps to 11 steps for Police Department patrolman
	X					INCREASE OF POLICE OFF-DUTY ADMINISTRATION FEES	\$30,000	Increase in revenue due to increase of administration fees for off-duty police.
	X					REDUCTION OF ELECTRIC UTILITY COSTS	\$44,320	Reduced expenditures due to installation of solar panels in 2011
	X					REASSESSMENT COMPLETED IN 2014	\$100,000	Projected reduction in appeal expenditures from \$150,000 in 2014 to \$50,000 in 2015

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in 2013
		2014	2013	
1. Surplus Anticipated	08-101	400,000.00	400,000.00	400,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	400,000.00	400,000.00	400,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Licenses:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Alcoholic Beverages	08-103	1,900.00	1,900.00	1,900.00
Other	08-104	5,000.00	5,000.00	6,596.00
Fees and Permits	08-105	30,000.00	18,000.00	32,825.20
Fines and Costs:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Municipal Court	08-110	295,000.00	258,000.00	299,065.21
Other	08-109			
Interest and Costs on Taxes	08-112	86,000.00	70,000.00	92,019.04
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	2,000.00	2,000.00	2,454.91
Cable Television Franchise Fee	08-114	35,907.00	48,000.00	48,103.53
Verizon FIOS Franchise Fee	08-140	51,729.00	44,800.00	44,898.51
Sewer-Surcharges	08-107	37,700.00	35,000.00	32,684.79
Tax Sale Costs	08-123			
Tax Penalty-6%	08-111	10,000.00	3,000.00	12,816.70

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:				
	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Clean Communities Program (NJSA 40A:4-87)	10-899-302		13,886.80	13,886.80
Drunk Driving Enforcement Fund	10-899-303		6,432.21	6,432.21
Municipal Allianace on Alcoholism and Drug Abuse	10-899-304	9,876.00	9,876.00	9,876.00
Alcohol Education, Rehabilitation and Enforcement Fund (NJSA 40A 26:2B-35(b)(3))	10-899-306		105.55	105.55
Pedestrian Safety Program	10-899-307			
DCA-Livable Communities Library Program	10-899-308			
Body Armor Replacement Program	10-899-309		1,690.00	1,690.00
Bergen Cty Local History Grant-Library	10-899-310		1,560.00	1,560.00
Smart Future Planning Grant	10-899-317			
COPS Federal Technology Grant	10-899-323			
B.C. Parks-Div Cultural and Historical Grant-Library	10-899-328			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items:				
Towing Licences and Administration	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Due from Swimming Pool Utility Operating Surplus	08-106	14,200.00	15,000.00	14,225.00
Reserve for Sale of Municipal Assets	08-116	4,675.00		
Cellular Tower Rental	08-117			
Reserve for Payment of Debt	08-118	75,000.00	60,000.00	76,458.99
Payments in Lieu of Taxes	08-144	83,000.00	80,000.00	39,215.79
Leaf Compost Rental	08-119	63,000.00	63,000.00	126,206.00
Passport Fees	08-121			
Uniform Fire Safety Act	08-122	6,000.00	4,000.00	3,100.00
Due from General Capital Fund	08-727	7,000.00	6,500.00	8,087.95
Due from Other Trust Fund	08-124			
Due from Federal Emergency Management Agency (FIPS #003-40020-4086)	08-125			
Due from X-tra Duty Trust-Administration Fees	08-126	57,118.74		
Due from Swimming Pool Utility Operating Fund	08-127	50,000.00	45,000.00	50,172.75
Due from T-Mobile	08-128			
Fund Balance - General Capital Fund	08-129			
Due from Animal Control	08-130	32,319.73	35,000.00	35,911.81
Returned Check Fee	08-131			
	08-500			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
Summary of Revenues		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	400,000.00	400,000.00	400,000.00
2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Section A: Local Revenues	08-001	555,236.00	485,700.00	573,363.89
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,029,389.00	1,029,389.00	1,029,389.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	138,000.00	153,000.00	142,658.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agreements	11-001	40,000.00	40,000.00	53,304.97
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	29,165.85	46,628.20	46,628.20
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	428,313.47	321,300.00	367,356.52
Total Miscellaneous Revenues	13-099	2,220,104.32	2,076,017.20	2,212,700.58
4. Receipts from Delinquent Taxes	15-499	361,955.62	426,590.11	398,068.72
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	2,982,059.94	2,902,607.31	3,010,769.30
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	10,305,592.24	10,196,278.52	xxxxxxxxxx
b) Addition to Local District School Tax	07-191		430,087.00	xxxxxxxxxx
c) Minimum Library Tax Levy	07-192	428,932.91		xxxxxxxxxx
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	10,734,525.15	10,626,365.52	10,699,111.81
7. Total General Revenues	13-299	13,716,585.09	13,528,972.83	13,709,881.11

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2013		
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "CAPS"							
GENERAL GOVERNMENT:							
Office of the Administrator:							
Salaries & Wages	20-100-1	170,500.00	130,000.00		130,000.00	124,202.98	5,797.02
Other Expenses	20-100-2	16,250.00	7,700.00		7,700.00	7,360.34	339.66
Administrative and Executive:							
Salaries & Wages	20-101-1	69,504.00	61,000.00		61,000.00	59,191.17	1,808.83
Other Expenses	20-101-2	37,100.00	38,211.00		38,211.00	35,711.01	2,499.99
Codification of Ordinances	20-101-2	4,000.00	4,000.00		4,000.00	3,011.80	988.20
Postage:							
Other Expenses	20-102-2	17,856.00	17,856.00		17,856.00	14,411.88	3,444.12
Copier Operations:							
Other Expenses	20-103-2	14,100.00	13,000.00		13,000.00	11,162.41	1,837.59
Elections:							
Salaries & Wages	20-120-1						
Other Expenses	20-120-2	9,000.00	9,000.00		9,000.00	7,055.41	1,944.59
Financial Administration:							
Other Expenses	20-130-2						
Annual Audit	20-135-2	30,000.00	30,000.00		30,000.00	25,800.00	4,200.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2013			
	(A) Operations - Within "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued):								
Computerized Data Processing:								
Other Expenses	20-140-2	8,200.00	7,500.00			7,500.00	7,326.00	174.00
Assessment of Taxes:								
Salaries & Wages	20-150-1	17,300.00	17,025.00			17,025.00	17,016.03	8.97
Other Expenses	20-150-2	3,175.00	3,175.00			3,175.00	2,779.33	395.67
Reassessment-Other Expenses	20-150-2			110,000.00		110,000.00	110,000.00	
Collection of Taxes:								
Salaries & Wages	20-145-1	178,500.00	196,500.00			196,500.00	196,327.01	172.99
Other Expenses	20-145-2	38,100.00	44,875.00			44,875.00	35,194.56	9,680.44
Legal Services and Costs:								
Salaries & Wages	20-155-1							
Other Expenses	20-155-2	145,600.00	110,600.00			120,600.00	118,231.96	2,368.04
Municipal Prosecutor:								
Salaries & Wages	25-275-1	13,900.00	14,100.00			14,100.00	13,263.12	836.88
Engineering Services and Costs:								
Other Expenses	20-165-2	38,000.00	57,287.00			57,287.00	42,960.50	14,326.50
Historical Commission:								
Other Expenses	20-175-2	700.00	700.00			700.00	70.00	630.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2013		
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "CAPS"							
GENERAL GOVERNMENT (Continued):							
Land Use Administration:							
Planning/Zoning Board:							
Salaries & Wages	21-180-1	1,800.00	19,100.00		19,100.00	19,076.25	23.75
Other Expenses	21-180-2	7,950.00	7,530.00		7,530.00	5,098.86	2,431.14
Board Adjustment:							
Salaries & Wages	21-185-1						
Other Expenses	21-185-2						
Hepatitis B Vaccine and Training:							
Other Expenses	30-417-2	1,800.00	1,800.00		1,800.00	34.98	1,765.02
PUBLIC SAFETY:							
Fire Department:							
Other Expenses	25-265-2	100,250.00	122,650.00		122,650.00	120,131.61	2,518.39
Fire Marshal:							
Salaries and Wages	25-266-1	16,775.00	16,968.00		16,968.00	14,613.04	2,354.96
Other Expenses	25-266-2	3,500.00	5,550.00		5,550.00	2,737.63	2,812.37
Municipal Court:							
Salaries and Wages	43-490-1	126,300.00	125,600.00		125,600.00	116,978.16	8,621.84
Other Expenses	43-490-2	22,100.00	15,950.00		20,950.00	15,884.72	5,065.28

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2013		
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "CAPS"							
PUBLIC SAFETY (Continued):							
Police:							
Salaries & Wages	25-240-1	2,723,832.00	2,712,346.00		2,679,346.00	2,615,161.12	64,184.88
Other Expenses	25-240-2	296,200.00	314,250.00		347,250.00	344,501.14	2,748.86
Police Vehicles	25-240-2	33,600.00	26,000.00		26,000.00	25,723.08	276.92
First Aid Organization:							
Other Expenses	25-260-2	3,000.00	3,000.00		3,000.00		3,000.00
Daytime Ambulance Coverage:							
Salaries & Wages	25-261-1						
Emergency Management:							
Salaries & Wages	25-252-1	2,500.00	2,500.00		2,500.00	2,500.00	
Other Expenses	25-252-2	4,725.00	5,100.00		5,100.00	3,792.55	1,307.45
Uniform Fire Safety Act (C383 P.L.1983):							
Salaries & Wages	22-200-1	7,000.00	6,500.00		6,500.00	4,431.02	2,068.98
Public Defender:							
Salaries and Wages	43-495-1	7,500.00	7,500.00		7,500.00	7,453.00	47.00
Other Expenses	43-495-2	200.00	200.00		200.00		200.00
Right to Know-PEOSHA (Ch.516,P.L.1983)							
Other Expenses	27-355-2	500.00	500.00		500.00		500.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013		
	(A) Operations - Within "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS:								
Streets and Roads:								
	Salaries & Wages	26-290-1	1,385,550.00	1,420,500.00		1,401,500.00	1,342,437.82	59,062.18
	Other Expenses	26-290-2	144,350.00	144,400.00		175,900.00	170,340.55	5,559.45
	Road Repair	26-290-2						
Shade Trees:								
	Salaries & Wages	26-313-1						
	Other Expenses	26-313-2	2,000.00	2,000.00		2,000.00	1,108.68	891.32
Maintenance of Radios:								
	Other Expenses	26-302-2	1,000.00	1,000.00		1,000.00		1,000.00
Garbage and Trash Removal:								
	Tiping Fees - BCUA	26-305-2	276,000.00	276,000.00		276,000.00	269,000.00	7,000.00
Recycling:								
	Salaries & Wages	26-306-1	20,000.00	20,000.00		20,000.00	555.19	19,444.81
	Other Expenses	26-306-2	20,000.00	18,000.00		18,000.00	17,872.75	127.25
Public Buildings and Grounds:								
	Salaries & Wages	26-310-1						
	Other Expenses	26-310-2	81,430.00	73,650.00		76,150.00	76,134.56	15.44

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2013			
	(A) Operations - Within "CAPS"		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND WELFARE:								
Board of Health:								
Salaries & Wages	27-330-1	58,100.00	57,400.00		57,400.00	55,825.96	1,574.04	
Other Expenses	27-330-2	44,469.00	44,319.00		44,319.00	36,460.63	7,858.37	
Administration of Public Assistance:								
Other Expenses	27-345-2							
Human Relations:								
Other Expenses	27-346-2							
PARKS AND RECREATION:								
Board of Recreation Commissioners (R.S.40.:12):								
Salaries & Wages	28-370-1	162,000.00	159,500.00		159,500.00	154,101.66	5,398.34	
Other Expenses	28-370-2	18,460.00	18,360.00		18,360.00	18,242.26	117.74	
Senior Citizens Activities:								
Salaries & Wages	28-371-1	33,800.00	33,400.00		33,400.00	33,400.00		
Other Expenses	28-371-2	9,000.00	7,650.00		7,650.00	6,598.35	1,051.65	
Senior Citizens Bus:								
Salaries and Wages	28-371-1	33,845.00	25,525.00		25,525.00	23,974.26	1,550.74	
Other Expenses	28-371-2	6,000.00	3,500.00		3,500.00	1,590.00	1,910.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2013		
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "CAPS"							
UNCLASSIFIED:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Unclassified Salaries	30-411						
Tax Fund	30-420						
LOSAP	25-265-3						
Gasoline	31-460	70,000.00	70,000.00		70,000.00	70,000.00	
Diesel Fuel	31-447	68,000.00	68,000.00		68,000.00	59,013.11	8,986.89
Electricity and Gas	31-430	145,000.00	165,000.00		165,000.00	127,655.56	37,344.44
Telephone and Telegraph	31-440	70,000.00	70,000.00		70,000.00	61,450.32	8,549.68
Street Lighting	31-435	120,000.00	120,000.00		120,000.00	91,529.66	28,470.34
Fire Hydrant	31-436	104,000.00	114,000.00		114,000.00	89,241.68	24,758.32
Water	31-445	6,000.00	6,000.00		6,000.00	3,863.11	2,136.89
CRL Contract	30-418	6,000.00	6,000.00		6,000.00		6,000.00
Total Operations (Item 8(A)) within "CAPS"	34-199	8,894,282.00	8,928,037.00	110,000.00	9,038,037.00	8,497,755.44	540,281.56
B. Contingent	35-470			xxxxxxxxxxxx			
Total Operations Including Contingent within "CAPS"	34-201	8,894,282.00	8,928,037.00	110,000.00	9,038,037.00	8,497,755.44	540,281.56
Detail:							
Salaries & Wages	34-201-1	5,133,631.00	5,135,964.00		4,891,114.27	4,891,114.27	
Other Expenses (Including Contingent)	34-201-2	3,760,651.00	3,792,073.00	110,000.00	4,146,922.73	3,606,641.17	540,281.56

CURKRENI FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2013		
	FCOA Account Number	for 2014	for 2013	for 2013 Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures-	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(2) STATUTORY EXPENDITURES:							
Contribution to:							
2014 PERS-N.J.S.A. 40A:4-45.3	36-471	324,150.44	304,026.00		304,026.00	304,026.00	
Social Security System (O.A.S.I.)	36-472	300,000.00	305,000.00		305,000.00	270,020.69	34,979.31
Consolidated Police and Firemen's Pension Fund	36-474						
2014 PFRS-N.J.S.A. 40A:4-45.3	36-475	512,031.00	497,741.00		497,741.00	497,741.00	
State Unemployment Insurance	23-225	10,000.00	35,000.00		35,000.00	35,000.00	
Total Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"	34-209	1,279,628.32	1,149,683.54		1,149,683.54	1,114,704.23	34,979.31
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"	34-299	10,173,910.32	10,077,720.54	110,000.00	10,187,720.54	9,612,459.67	575,260.87

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated						Expended 2013	
	(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Insurance (N.J.S.A. 40A:4-45.3(00)):			xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
General Liability		23-210-2						
Workers Compensation		23-215-2						
Employee Group Health Liability		23-220-2		25,145.00		25,145.00	25,145.00	
LOSAP		25-265-3	38,000.00	38,000.00		38,000.00		38,000.00
Maintenance-Free Public Library (Ch. 273 P.L. 1985)		29-390-2	802,794.00	793,903.00		793,903.00	775,564.70	18,338.30
Other Common Operating Functions:								
BCUA Share of Costs		32-465-2	854,010.00	829,500.00		829,500.00	828,736.82	763.18
BCUA Recycling Tax		32-465-3	10,146.39	10,429.14		10,429.14	10,429.14	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Public and Private Programs Offset by Revenues:							
Clean Communities Act	41-770-1		13,886.80		13,886.80	13,886.80	
Safe and Secure Communities Program	41-704-2						
Reserve Drunk Driving Enforcement Fund	41-745-2	6,534.07	6,432.21		6,432.21	6,432.21	
Reserve for Body Armor Replacement Program	41-708-2	2,326.64	1,988.62		1,988.62	1,988.62	
You Drink, You Drive, You Lose	41-726-2						
Reserve for SLAHEOP Grant Program	41-727-2						
Municipal Alliance on Alcoholism and Drug Abuse:							
State Share	41-703	9,876.00	9,876.00		9,876.00	9,876.00	
Local Share	41-703	2,469.00	2,469.00		2,469.00	2,469.00	
Cross Match Live Scan System	41-710						
Non-Public Nursing Services (Ch 226 Laws of 1991)	41-713						
Alcohol Education and Rehabilitation-Municipal Court	41-702		105.55		105.55	105.55	
Reserve-BCUA Municipal Recycling Assistance	41-719						
Pedestrian Safety Grant	41-715						
Reserve-Library Local History Grant	41-705		1,560.00		1,560.00	1,560.00	
NJ Local Domestic Preparedness Award	41-714						
DCA Livable Communities Library Grant	41-728						
2009 Business Stimulus Fund-Shade Tree Grant	41-791						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations-Excluded from "CAPS"(continued)							
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Body Armor Replacement Program	41-713		1,690.00		1,690.00	1,690.00	
Bergen County Parks, Div.- Cultural/Historic Affairs	41-718						
BCUA Municipal Recycling Assistance Program	41-719						
Reserve-Recycling Tonnage Grant	41-717-1	10,429.14	11,089.02		11,089.02	11,089.02	
Over the Limit-Under Arrest Grant	41-724						
COPS Technology Grant	41-706						
Click It or Ticket Grant	41-721						
Reserve for Municipal Stormwater Regulation	41-722						
Smart Growth Planning Grant-ANJEC	41-723						
Reserve for Mid-Bergen Regional Commission	41-716-2						
Reserve - Clean Communities Program	41-770-2						
Total Public and Private Programs Offset by Revenues	40-999	31,634.85	49,097.20		49,097.20	49,097.20	
Total Operations - Excluded from "CAPS"	34-305	1,776,585.24	1,786,074.34		1,786,074.34	1,728,972.86	57,101.48
Detail:							
Salaries & Wages	34-305-1						
Other Expenses	34-305-2	1,776,585.24	1,786,074.34		1,786,074.34	1,728,972.86	57,101.48

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2013		
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes- Excluded from "CAPS"	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
(I) Type 1 District School Debt Service	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	48-920						xxxxxxxxxxx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxxx
Interest on Bonds	48-930						xxxxxxxxxxx
Interest on Notes	48-935						xxxxxxxxxxx
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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations - Schools	29-406			xxxxxxxxxxx			xxxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expenditures-Local School-Excluded from "CAPS"	29-409						
(K) Total Municipal Appropriations for Local District School Purposes (Items(I) and (J))-Excluded from "CAPS"	29-410						
(O) Total General Appropriations - Excluded from "CAPS"	34-399	2,997,276.24	2,909,752.34		2,909,752.34	2,852,647.52	57,101.48
(L) Subtotal General Appropriations (Items (H-I) and (O))	34-400	13,171,186.56	12,987,472.88	110,000.00	13,097,472.88	12,465,107.19	632,362.35
(M) Reserve for Uncollected Taxes	50-899	545,398.53	541,499.95	xxxxxxxxxxxxxxx	541,499.95	541,499.95	xxxxxxxxxxxxxxx
9. Total General Appropriations	34-499	13,716,585.09	13,528,972.83	110,000.00	13,638,972.83	13,006,607.14	632,362.35

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
	Summary of Appropriations	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	10,173,910.32	10,077,720.54	110,000.00	10,187,720.54	9,612,459.67	575,260.87
Statutory Expenditures	xxxxx						
(a) Operations - Excluded from "CAPS"	xxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Other Operations	34-300	1,704,950.39	1,696,977.14		1,696,977.14	1,639,875.66	57,101.48
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999	40,000.00	40,000.00		40,000.00	40,000.00	
Additional Appropriations Offset by Revs.	34-303						
Public & Private Progs Offset by Revs.	40-999	31,634.85	49,097.20		49,097.20	49,097.20	
Total Operations - Excluded from "CAPS"	34-305	1,776,585.24	1,786,074.34		1,786,074.34	1,728,972.86	57,101.48
(C) Capital Improvements	44-999	50,000.00	40,000.00		40,000.00	40,000.00	
(D) Municipal Debt Service	45-999	1,060,691.00	1,044,758.00		1,044,758.00	1,044,754.66	
(E) Total Deferred Charges - Excluded from "CAPS"	46-999	110,000.00	38,920.00	xxxxxxxxxxxx	38,920.00	38,920.00	xxxxxxxxxxxx
(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	545,398.53	541,499.95		541,499.95	541,499.95	
Total General Appropriations	34-499	13,716,585.09	13,528,972.83	110,000.00	13,638,972.83	13,006,607.14	632,362.35

DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA Account Number	Anticipated		Realized in Cash in 2013
		for 2014	for 2013	
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			
Rents	08-503			
Fire Hydrant Service	08-504			
Miscellaneous	08-505			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599			

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

DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA Account Number	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxxxx			
Capital Outlay	55-512						
Debt Service:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Payment of Bond Principal	55-520						
Payment of Bond Anticipation Notes and Capital Notes	55-521						
Interest on Bonds	55-522						
Interest on Notes	55-523						

DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 33 for Water Utility only.

13. APPROPRIATIONS FOR _____	FCOA Account Number	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Prior Year Bills	55-531			xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
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			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Total Water Utility Appropriations	55-599						

DEDICATED SWIM POOL UTILITY BUDGET

12. DEDICATED REVENUES FROM SWIM POOL UTILITY	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
Operating Surplus Anticipated	08-501	48,815.00		
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	48,815.00		
Swim Pool Receipts	08-503	220,000.00	221,559.00	252,844.63
Miscellaneous Receipts	08-504	50,000.00	50,000.00	45,324.00
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Additional Swim Pool Receipts	08-503			
Deficit (General Budget)	08-549			
Total Swim Pool Utility Revenues	08-599	318,815.00	271,559.00	298,168.63

Use a separate set of sheets for each separate utility.

DEDICATED SWIM POOL UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR SWIM POOL UTILITY		Appropriated				Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Salaries & Wages	55-501	160,350.00	165,144.00		165,144.00	140,980.24	24,163.76
Other Expenses	55-502	77,465.00	68,915.00		68,915.00	58,575.51	10,339.49
Capital Improvements:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxxxx			
Capital Outlay	55-512	50,000.00	6,500.00		6,500.00	6,478.25	21.75
Debt Service:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Payment of Bond Principal	55-520						
Payment of Bond Anticipation Notes and Capital Notes	55-521	14,000.00	14,000.00		14,000.00	14,000.00	xxxxxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxxxxx
Interest on Notes	55-523	1,000.00	1,000.00		1,000.00	584.31	xxxxxxxxxxxxx
							xxxxxxxxxxxxx

DEDICATED SWIM POOL UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR SWIM POOL UTILITY	FCOA Account Number	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Emergency Authorizations (N.J.S.A.40A:4-55)				xxxxxxxxxxxxx			xxxxxxxxxxxxx
Overexpenditure of Operations				xxxxxxxxxxxxx			xxxxxxxxxxxxx
Future Revenue - Ordinance 99-19				xxxxxxxxxxxxx			xxxxxxxxxxxxx
				xxxxxxxxxxxxx			xxxxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	16,000.00	16,000.00		16,000.00	10,928.56	5,071.44
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542						
Judgments	55-260						
	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxxxx			xxxxxxxxxxxxx
Total Swim Pool Utility Appropriations	55-599	318,815.00	271,559.00		271,559.00	231,546.87	39,596.44

DEDICATED ASSESSMENT BUDGET

	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
14. DEDICATED REVENUES FROM				
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

DEDICATED WATER UTILITY ASSESSMENT BUDGET

	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
14. DEDICATED REVENUES FROM				
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

UTILITY

	FCOA	Anticipated		Realized in
		2014	2013	Cash in 2013
14. DEDICATED REVENUES FROM				
Assessment Cash	53-101			
Deficit (53-885			
Total	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		2013
Payment of Bond Principal	53-920	2014	2013	Paid or Charged
Payment of Bond Anticipation Notes	53-925			
Total	53-999			

Dedication by Rider - (N.J.S.A. 40A:4-39) "The dedicated revenues anticipated during the year 2014 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; Recycling Trust; State Training Fees - Uniform Construction Code Act; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Federal Law Enforcement Trust; Environmental Commission; Shade Tree Commission; Recreation Commission, Municipal Drug Alliance Trust; Leonia Streetscape; Housing Authority and Community Development Act of 1974; Parking Offense Adjudication Act; Recreation Commission Trust; Human Relations Committee; Historic Preservation Committee; Municipal Public Defender Trust; Health Fair Trust; Uniform Fire Safety Act Penalty Trust; Snow Removal Trust; Affordable Housing Trust PL 1985; World Trade Center Memorial Trust; Developer Donation Parking Trust; Community Policing Trust; Developer Escrow Trust

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, 2013			
Cash and Investments	1110100	2,287,916.36	
Due from State of N.J.(c.20 P.L. 1971)	1110100		
Due from State of N.J.(c.20 P.L. 1971)	1111000		
State Road Aid Allotments Receivable	1110200		
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxx	
Taxes Receivable	1110300	375,735.10	
Tax Title Liens Receivable	1110400	2,571.49	
Property Acquired by Tax Title Lien Liquidation	1110500		
Other Receivables	1110600	131,629.22	
	1110700		
Deferred Charges Required to be in Budget Subsequent to 2013	1110800	5,319.30	
Total Assets	1110900	2,803,171.47	
LIABILITIES, RESERVES, AND SURPLUS			
Cash Liabilities	2110100	1,081,911.39	
Reserves for Receivables	2110200	399,475.81	
Surplus	2110300	1,321,784.27	
Total Liabilities, Reserves and Surplus	2110300	2,803,171.47	
*Balance Included in Above "Cash Liabilities"	2220300		

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

CURRENT SURPLUS		YEAR 2013	YEAR 2012
Surplus Balance, January 1st	2310100	1,010,133.75	831,039.09
CURRENT REVENUES ON A CASH BASIS:			
Current Taxes			
*Percentage collected: 2013-99.14%, 2014-98.38%	2310200	33,259,117.29	33,203,622.75
Delinquent Taxes	2310300	398,068.72	306,119.46
Other Revenues and Additions to Income	2310400	3,037,444.30	2,854,624.62
Total Funds	2310500	36,694,630.31	36,364,366.83
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	13,528,972.83	13,314,832.32
School Taxes (Including Local and Regional)	2310700	19,631,481.00	19,625,913.00
County Taxes (Including Added Tax Amounts)	2310800	2,928,265.82	3,034,175.36
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	255,340.14	249,271.49
Total Expenditures and Tax Requirements	2311100	36,344,059.79	36,224,192.17
Less: Expenditures to be Raised by Future Taxes	2311200	38,920.00	38,920.00
Total Adjusted Expenditures and Tax Requirements	2311300	36,305,139.79	36,185,272.17
Surplus Balance - December 31st	2311400	1,321,784.27	1,010,133.75

Proposed Use of Current Fund Surplus in 2014 Budget

Surplus Balance December 31, 2013	2311500	1,321,784.27
Current Surplus Anticipated in 2014 Budget	2311600	400,000.00
Surplus Balance Remaining	2311700	921,784.27

2014
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

-A plan for all capital expenditures for the current fiscal year.
If no Capital Budget is included, check the reason why:

Total capital expenditures this year do not exceed \$ 1,111,000, 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 \$ annually for capital purposes in immediately previous three years, and is not adopting CIP.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The following pages reflect the estimated needs for the Borough of Leonia for the years 2014 through 2016. The projects and estimated costs as presented are subject to change when more detailed specifications are developed.

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:			
Within "CAPS"		xxxxxxx	xxxxxxxxxxxxxxx
(a&b) Operations Including Contingent		xxxxxxx	xxxxxxxxxxxxxxx
	34-201	\$	8,894,282.00
(e) Deferred Charges and Statutory Expenditures - Municipal		34-209	\$ 1,279,628.32
	(g) Cash Deficit	46-885	
Excluded from "CAPS"		xxxxxxx	xxxxxxxxxxxxxxx
(a) Operations - Total Operations Excluded from "CAPS"		34-305	\$ 1,776,585.24
(c) Capital Improvements		44-999	\$ 50,000.00
(d) Municipal Debt Service		45-999	\$ 1,060,691.00
(e) Deferred Charges - Municipal		46-999	\$ 110,000.00
(f) Judgements		37-480	\$
(h) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)		29-405	\$
(g) Cash Deficit		46-885	\$
(k) For Local District School Purposes		29-410	\$
(m) Reserve for Uncollected Taxes (Include Other Reserves If Any)		50-899	\$ 545,398.53
6. SCHOOL APPROPRIATIONS - TYPE 1 SCHOOL DISTRICTS ONLY (N.J.S.A. 40A:4-13)		07-195	\$
Total Appropriations		34-499	\$ 13,716,585.09

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 16th day of June, 2014. 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 2014 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 16th day of June, 2014 _____, Clerk

Sheet 42

Signature

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2013	APPROPRIATIONS	FCOA	Appropriated		Expended 2013	
		2014	2013				for 2014	for 2013	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Interest Income	54-113				Salaries & Wages	54-385-1				
Reserve Funds:					Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-375-1				
					Other Expenses	54-375-2				
					Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
Public & Private Revenues:					Acquisition of Lands for Recreation and Conservation	54-915-2				
					Acquisition of Farmland	54-916-2				
					Down Payments on Improvements	54-902-2				
Total Trust Fund Revenues	54-299				Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Payment of Bond Principal	54-920-2				xxxxxxx
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx
					Interest on Bonds	54-930-2				xxxxxxx
					Interest on Notes	54-935-2				xxxxxxx
					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 2013 _____ (Acres)

Farmland Preserved in 2013 _____ (Acres)

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2014 MUNICIPAL BUDGET**

Municipality-Borough of Leonia

County: Bergen

		YEAR 2014	YEAR 2013
1: Total General Appropriations for 2012 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)		80015- 13,171,186.56	XXXXXXXXXX
2: Local School Tax	Actual	80016-	19,631,481.00
	Estimate **	80017- 19,932,320.00	XXXXXXXXXX
3: Regional School District Tax School Budget	Actual	80025-	
	Estimate *	80026-	XXXXXXXXXX
4: Regional High School District Tax	Actual	80018	
	Estimate *	80019	XXXXXXXXXX
5: County Tax	Actual	80020-	2,926,566.33
	Estimate *	80021- 2,999,730.49	XXXXXXXXXX
6: Special District Taxes	Actual	80022-	
	Estimate *	80023-	XXXXXXXXXX
8: Total General Appropriations & Other Taxes		80024-01 36,103,237.05	
9: Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5)		80024-02 2,982,059.94	
10: Cash Required from 2014 to Support Local Municipal Budget and Other Taxes		80024-03 33,121,177.11	
11: Amount of Item 10 Divided by <u>98.38%</u> [820024-04] Equals Amount to be raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		80024-05 33,666,575.64	
Analysis of Item 11:			
Local District School Tax (Amount Shown on Line 2 Above)		19,932,320.00	* May not be stated in an amount less than "actual" Tax of year 2014
Regional School District Tax (Amount Shown on Line 4 Above)			** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2014 (Chapter 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional High School Tax (Amount Shown on Line 5 Above)			
County Tax (Amount Shown on Line 6 Above)		2,999,730.49	
Special District Tax (Amount Shown on Line 7 Above)			
Tax in Local Municipal Budget		10,734,525.15	
Total Amount (see Line 11)		33,666,575.64	
12: Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 11, Less Item 10)		545,398.53	Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
<u>Computation of "Tax in Local Municipal Budget"</u>			
Item 1 - Total General Appropriations		13,171,186.56	
Item 12 - Appropriation: Reserve for Uncollected Taxes		545,398.53	
Sub-Total		13,716,585.09	
Less: Item 9 - Total Anticipated Revenues		2,982,059.94	
Amount to be Raised by Taxation in Municipal Budget		10,734,525.15	