

2013 MUNICIPAL DATA SHEET
(Must Accompany 2013 Budget)

MUNICIPALITY: Borough of Paramus

Richard A. La Barbiera	12/31/2014
_____ Mayor's Name	_____ Term Expires

Municipal Officials	
Annemarie Krusznis	C-1541
_____ Municipal Clerk	_____ Cert No.
Sheryl Ann Biondi	T-8190
_____ Tax Collector	_____ Cert No.
Raymond Herr	N-0432
_____ Chief Financial Officer	_____ Cert No.
Frank Di Maria	CR00463
_____ Registered Municipal Accountant	_____ Lic. No.
Paul C. Kaufman	
_____ Municipal Attorney	

COUNTY: Bergen

Governing Body Members	
Name	Term Expires
Ralph J. Amato	12/31/2013
_____ Eric Nazziola	_____ 12/31/2013
MariaElena Bellinger	12/31/2014
_____ Joseph Lagana	_____ 12/31/2014
Patsy L. Verile	12/31/2015
_____ Donna Warburton	_____ 12/31/2015

Official Mailing Address of Municipality:

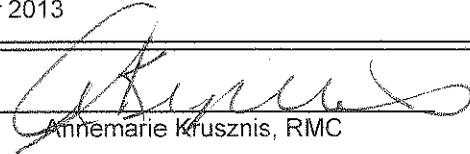
One Jockish Square
Paramus, NJ 07652
(201) 265-2100

Please attach this to your 2013 Budget and mail to:

Director
Department of Community Affairs
Trenton, New Jersey 08625

2013 MUNICIPAL BUDGET
Municipal Budget of the Borough of Paramus, County of Bergen for the 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 22nd day of March, 2011 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).


Annemarie Krusznis, RMC

Certified by me, this 25th day of June, 2013

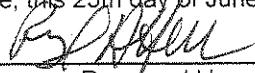
It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 25th day of June, 2013

Certified by me, this 25th day of June, 2013


Frank Di Maria, RMA
245 Union Street Lodi, New Jersey 07644
Address

(973) 779-6891
Facsimile Number
(973) 779-6890
Telephone Number


Raymond Herr, CFO

DO NOT USE THESE SPACES

(Do not advertise this Certification form)

CERTIFICATION OF ADOPTED BUDGET

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

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

Dated: _____

CERTIFICATION OF APPROVED BUDGET

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

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

Dated: _____

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 Paramus, County of Bergen

Section 1.

Resolution # 13-6-413
Borough of Paramus, County of Bergen

Resolution Approving CY2013 Municipal Budget

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

Be It Further Resolved, that said Budget be published in "The Record" in the issue of July 1, 2013.

The Governing Body of the Borough of Paramus does hereby approve the following as the Budget for the Calendar Year 2013:

RECORDED VOTE
(Insert last name)

Ayes

- Lagana (M)
- Amato (S)
- Nazziola
- Bellinger
- Verile
- Warburton

Nays

None

Abstained [None

Absent [None

Notice is hereby given that the Budget and Tax Resolution was approved by the Mayor and Members of the Borough Council on June 25, 2013. A Hearing on the Budget and Tax Resolution will be held at the One Jockish Square, Paramus, NJ on July 23, 2013, at 7:45pm at which time and place objections to said Budget and Tax Resolution for the Calendar Year 2013 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	CY2013
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	
1. Appropriations within "CAPS" -	
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	43,616,814.11
2. Appropriations excluded from "CAPS" -	
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	12,395,345.54
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	12,395,345.54
3. Reserve for Uncollected Taxes (Item M, Sheet 29)	1,000,000.00
4. Total General Appropriations (Item 9, Sheet 29) Building Aid Allowance for Schools-State Aid 2012-\$0.00, 2011-\$0.00	57,012,159.65
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	13,111,418.83
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	41,006,884.19
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-

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

	General Budget	Golf Course Utility	Swimming Pool Utility
Budget Appropriations - Adopted Budget	56,743,902.84	1,920,000.00	575,000.00
Budget Appropriations Added by N.J.S. 40A:4-87	67,746.52	-	-
Emergency Appropriations	-	-	-
Total Appropriations	56,811,649.36	1,920,000.00	575,000.00
Expenditures:			
Paid or Charged (Including Reserve for Uncollected Taxes)	52,406,592.46	1,829,725.42	549,346.10
Reserved	4,001,056.90	85,552.50	23,730.95
Unexpended Balances Cancelled	404,000.00	4,722.08	1,922.95
Total Expenditures and Unexpended Balances Cancelled	56,811,649.36	1,920,000.00	575,000.00
Overexpenditures*	-	-	-

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

Explanation of Appropriations for
 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.

Appropriation "CAP" Calculation			Levy "CAP" Calculation	
Total General Appropriations for CY2012		\$ 56,743,903.00	Prior Year Amount to be Raised by Taxation for Municipal Purposes	41,019,328.77
Adjustments:			Adjustments	-
PERS		\$ -	Subtotal	41,019,328.77
		\$ 56,743,903.00	Less:	
<i>Exceptions Less:</i>			One Year Waivers	-
Total Other Operations		6,117,760.00	Prior Year Capital Improvement Fund & Down Payments	-
Total Capital Improvements		170,000.00	Prior Year Deferred Charges to Future Taxation Unfunded	-
Total Debt Service		6,063,604.00	Prior Year Recycling Tax	-
Total Interlocal Service Agreements		169,600.00	Changes in Service Provider and Adjustments (+/-)	-
Total Public & Private Programs		79,699.00	Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	41,019,328.77
Total Deferred Charges		-	Plus: Cap Increase	2.00% 820,386.58
Judgments		-	Adjusted Tax Levy Prior to Exclusions	41,839,715.35
Reserve for Uncollected Taxes		2,135,332.00	<i>Exclusions:</i>	
Total Exceptions		14,735,995.00	Allowable Health Insurance Cost Increase	-
Amount on Which "CAP" is Applied		42,007,908.00	Allowable Pension Obligations Increase	180,819.00
"CAP Increase - Allowable	2.00%	840,158.16	Allowable LOSAP Increase	-
"CAP Increase - COLA Ordinance	1.50%	630,118.62	Allowable Debt Service and Capital Leases Increase	444,145.00
			Recycling Tax Appropriation	-
2011 Bank		592,301.84	Deferred Charges to Future Taxation Unfunded	-
2012 Bank		1,245,818.00	Allowable Increase in Reserve for Uncollected Taxes	-
			Allowable Increase in Health Care Costs	-
			Allowable Capital Improvements Increase	30,000.00
			Capital Improvement Fund	-
			Deferred Charges to Future Taxation Unfunded	-
			Add Total Exclusions	654,964.00
			Less Cancelled or Unexpended Waivers	-
			Less Cancelled or Unexpended Exclusions	404,000.00
			Adjusted Tax Levy	42,090,679.35
			<i>Additions:</i>	
			New Ratables - Increase in Valuations	41,254,900.00
			Prior Year's Local Municipal Purpose Tax Rate (per \$100)	0.896
			New Ratable Adjustment to Levy	369,643.90
Maximum Appropriations Within "CAPS"		\$ 45,685,948.52	Maximum Allowable Amount to be Raised by Taxation	42,460,323.25
Total Appropriations Within "CAPS" - Sheet 19 Item H-1		43,616,814.11	Amount to be Raised by Taxation for Municipal Purposes	41,006,884.19
Amount Under/(Over) "CAPS"		\$ 2,069,134.41	Amount Under/(Over) "CAPS"	\$ 1,453,439.06

Explanatory Statement - (continued)

Employee Group Insurance Disclosure per LFN 2011-4

Pursuant to Chapter 2 of the Laws of 2010, local governments shall begin collecting 1.5% of employee salaries to offset employer health care costs. This law applies to all employees and will be effective upon the completion of any labor contracts that were in effect at the time the law was enacted. Setforth below is information required to be disclosed pertaining to employee group insurance:

Total Anticipated Cost	
Less: Employee Contributions	-
Employer share per budget document	<u>\$ -</u>

Appropriation CAP Breakdown:

Inside "CAPS"	\$ 6,214,000.00
Outside "CAPS"	-
	<u>\$ 6,214,000.00</u>

GENERAL REVENUES	F.C.O.A.	Anticipated 2013	Anticipated 2012	Realized in Cash In 2012
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Consolidated Municipal Property Tax Relief Aid	09-200	313,578.00	396,031.00	396,031.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	3,742,731.00	3,660,278.00	3,660,278.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	4,056,309.00	4,056,309.00	4,056,309.00

GENERAL REVENUES	F.C.O.A.	Anticipated 2013	Anticipated 2012	Realized in Cash In 2012
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset With Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4,17)				
Uniform Construction Code Fees	08-160	1,696,500.00	1,400,000.00	1,696,668.00
Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:				
Additional Dedicated Uniform Construction Code Fees Offset With Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)				
Uniform Construction Code Fees	08-160	-	-	-
Total Section C:Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,696,500.00	1,400,000.00	1,696,668.00

GENERAL REVENUES	F.C.O.A.	Anticipated 2013	Anticipated 2012	Realized in Cash In 2012
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Interlocal Municipal Service Agreements Offset With Appropriations:				
Rochelle Park TWP - Recycling Service		-	169,600.00	169,581.20
911 Services		67,000.00	40,000.00	67,070.41
Vehicle Repair & Maintenance Charges		275,000.00	-	-
Sale of Gasoline - BOE		150,000.00	-	-
Dumping Fees - BOE		25,000.00	-	-
Traffic Light & Sign Repairs		50,000.00	-	-
Street Sweeping & Snow Plowing		100,000.00	-	-
Municipal Court - Maywood BORO		74,112.00	-	-
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	741,112.00	209,600.00	236,651.61

GENERAL REVENUES	F.C.O.A.	Anticipated 2013	Anticipated 2012	Realized in Cash In 2012
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset With Appropriations:				
Clean Communities Program	10-730	46,599.94	-	-
Safe and Secure Grant	10-704	-	60,000.00	60,000.00
Municipal Alliance on Alcohol and Drug Abuse	10-703	-	15,759.00	15,759.00
Recycling Tonnage Grant	10-705	79,881.82	67,746.52	67,746.52
Body Armor Replacement Program	10-706	14,215.98	-	-
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	140,697.74	143,505.52	143,505.52

GENERAL REVENUES	F.C.O.A.	Anticipated 2013	Anticipated 2012	Realized in Cash In 2012
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:				
Uniform Fire Safety Act	08-106	143,000.00	135,000.00	143,031.75
Sewer User Charges	08-163	1,436,000.00	1,700,000.00	1,436,726.23
Hotel Occupancy Tax	08-122	421,000.00	425,000.00	421,646.36
Ambulance Fees	08-156	1,066,000.00	1,000,000.00	1,066,996.77
Business Licensing Fees	08-161	400,000.00	400,000.00	400,399.30
Cable TV Franchise Fee - Cablevision	08-162	194,926.00	201,721.00	201,721.00
Cable TV Franchise Fee - Verizon FIOS	08-162	119,874.09	110,424.88	110,424.88
Golf Course Utility Fund - Group Insurance Reimbursement	08-163	90,000.00	90,000.00	90,000.00
Total Section G: Special Items of General Anticipated with Prior Written				
Consent of Director of Local Government Services - Other Special Items	08-004	3,870,800.09	4,062,145.88	3,870,946.29

GENERAL REVENUES		F.C.O.A.	Anticipated 2013	Anticipated 2012	Realized in Cash In 2012
1.	Surplus Anticipated (Sheet 4, #1)	08-101	-	600,000.00	600,000.00
2.	Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3.	Miscellaneous Revenues:				
	Total Section A: Local Revenues	08-001	1,688,000.00	1,678,000.00	1,691,218.28
	Total Section B: State Aid Without Offsetting Appropriations	09-001	4,056,309.00	4,056,309.00	4,056,309.00
	Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,696,500.00	1,400,000.00	1,696,668.00
	Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements	11-001	741,112.00	209,600.00	236,651.61
	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	140,697.74	143,505.52	143,505.52
	Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	3,870,800.09	4,062,145.88	3,870,946.29
	Total Miscellaneous Revenues	13-099	12,193,418.83	11,549,560.40	11,695,298.70
4.	Receipts From Delinquent Taxes	15-499	918,000.00	825,000.00	810,323.47
5.	Subtotal General Revenues (Items 1,2,3 and 4)	13-199	13,111,418.83	12,974,560.40	13,105,622.17
6.	Amount to be Raised by Taxes for Support of Municipal Budget:				
	a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	41,006,884.19	41,019,328.77	42,343,619.57
	b) Addition to Local District School Tax	07-191	-	-	-
	c) Minimum Library Tax		2,893,856.63	2,817,760.19	2,817,760.19
	Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	43,900,740.82	43,837,088.96	45,161,379.76
7.	Total General Revenues	13-299	57,012,159.65	56,811,649.36	58,267,001.93

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	Local A/C #	F.C.O.A.	2013	2012	2012 Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Cancelled	Overexpenditures
GENERAL GOVERNMENT FUNCTIONS										
General Administration:										
Salaries and Wages	X-01-20-100-000-100	20-100-1	266,000.00	261,000.00	-	333,900.00	333,869.41	30.59	-	-
Other Expenses	X-01-20-100-000-200	20-100-2	36,500.00	11,000.00	-	11,210.00	11,200.23	9.77	-	-
Other Expenses - Grants Consultant	X-01-31-502-000-221	31-502-2	22,500.00	20,000.00	-	22,260.00	22,254.52	5.48	-	-
Mayor and Council:										
Salaries and Wages	X-01-20-110-000-100	20-110-1	52,000.00	52,000.00	-	52,000.00	51,519.37	480.63	-	-
Other Expenses	X-01-20-110-000-200	20-110-2	11,500.00	27,000.00	-	12,000.00	11,536.16	463.84	-	-
Municipal Clerk:										
Salaries and Wages	X-01-20-120-000-100	20-120-1	155,000.00	234,000.00	-	174,000.00	171,806.25	2,193.75	-	-
Other Expenses	X-01-20-120-000-200	20-120-2	69,500.00	73,000.00	-	68,000.00	66,442.87	1,557.13	-	-
Financial Administration:										
Salaries and Wages	X-01-20-130-000-100	20-130-1	325,500.00	351,000.00	-	306,000.00	267,543.83	38,456.17	-	-
Other Expenses	X-01-20-130-000-200	20-130-2	4,500.00	3,000.00	-	4,654.02	4,654.02	-	-	-
Audit Services:										
Other Expenses	X-01-20-135-000-200	20-135-2	140,000.00	100,000.00	-	163,000.00	161,297.18	1,702.82	-	-
Central Equipment and Data Processing:										
Salaries and Wages	X-01-20-120-122-100	20-122-1	127,000.00	100,000.00	-	10,000.00	8,575.02	1,424.98	-	-
Other Expenses	X-01-20-120-122-200	20-122-2	321,000.00	424,000.00	-	274,000.00	219,210.93	54,789.07	-	-
Revenue Administration:										
Salaries and Wages	X-01-20-145-000-100	20-145-1	137,000.00	116,000.00	-	136,200.00	136,171.93	28.07	-	-
Other Expenses	X-01-20-145-000-200	20-145-2	22,000.00	17,000.00	-	18,000.00	17,897.39	102.61	-	-
Tax Assessment Administration:										
Salaries and Wages	X-01-20-150-000-100	20-150-1	192,500.00	149,000.00	-	159,900.00	159,842.71	57.29	-	-
Other Expenses	X-01-20-150-000-200	20-150-2	11,000.00	10,000.00	-	10,000.00	6,347.19	3,652.81	-	-
Legal Services:										
Salaries and Wages	X-01-20-155-000-100	20-155-1	30,500.00	30,000.00	-	30,050.00	30,040.20	9.80	-	-
Other Expenses	X-01-20-155-000-200	20-155-2	470,000.00	458,000.00	-	458,000.00	386,122.89	71,877.11	-	-
Other Expenses - Zoning Appeals		20-155-2	-	12,000.00	-	61,785.61	61,785.61	-	-	-
Engineering Services:										
Other Expenses	X-01-20-165-000-200	20-165-2	40,000.00	20,000.00	-	20,000.00	15,121.00	4,879.00	-	-

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	Local A/C #	F.C.O.A.	2013	2012	2012 Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Cancelled	Overexpenditures
PUBLIC SAFETY FUNCTIONS										
Police Department:										
Salaries and Wages	X-01-25-240-000-100	25-240-1	12,026,900.00	12,890,000.00	-	12,644,730.00	11,925,848.39	718,881.61	-	-
Other Expenses	X-01-25-240-000-200	25-240-2	168,500.00	116,000.00	-	116,000.00	80,877.93	35,122.07	-	-
Other Expenses - Clothing Allowance		25-240-2	-	50,000.00	-	50,000.00	8,500.00	41,500.00	-	-
Other Expenses - Purchase of Police Cars		25-240-2	-	60,000.00	-	60,000.00	-	60,000.00	-	-
Police Dispatch/911:										
Salaries and Wages	X-01-25-250-000-100	25-250-1	786,000.00	-	-	-	-	-	-	-
Other Expenses	X-01-25-250-000-200	25-250-2	17,500.00	-	-	-	-	-	-	-
Office of Emergency Management:										
Salaries and Wages	X-01-25-252-000-100	25-252-1	51,000.00	50,000.00	-	50,000.00	49,453.36	546.64	-	-
Other Expenses	X-01-25-252-000-200	25-252-2	32,500.00	33,000.00	-	33,000.00	30,284.04	2,715.96	-	-
Rescue Squad:										
Salaries and Wages	X-01-25-253-000-100	25-253-1	100,000.00	100,000.00	-	100,000.00	8,900.00	91,100.00	-	-
Salaries and Wages - Stipends		25-253-1	-	-	-	68,000.00	68,000.00	-	-	-
Other Expenses	X-01-25-253-000-200	25-253-2	48,000.00	34,000.00	-	34,250.00	30,216.07	4,033.93	-	-
Other Expenses - Clothing Allowance		25-253-2	-	8,000.00	-	12,000.00	12,000.00	-	-	-
Fire Department:										
Salaries and Wages	X-01-25-255-000-100	25-255-1	470,500.00	30,000.00	-	30,000.00	-	30,000.00	-	-
Salaries and Wages - Stipends		25-255-1	-	440,000.00	-	440,000.00	352,000.00	88,000.00	-	-
Other Expenses	X-01-25-255-000-200	25-255-2	192,000.00	119,000.00	-	121,400.00	112,078.05	9,321.95	-	-
Other Expenses - Clothing Allowance		25-255-2	-	63,000.00	-	72,224.90	72,224.90	-	-	-
Ambulance Corps:										
Salaries and Wages	X-01-25-260-000-100	25-260-1	843,000.00	800,000.00	-	800,000.00	753,406.14	46,593.86	-	-
Other Expenses	X-01-25-260-000-200	25-260-2	100,000.00	57,000.00	-	57,000.00	47,117.84	9,882.16	-	-
Uniform Fire Safety Act:										
Salaries and Wages	X-01-25-255-256-100	25-255-1	380,500.00	375,000.00	-	375,000.00	371,031.21	3,968.79	-	-
Other Expenses	X-01-25-255-256-200	25-255-2	9,500.00	11,000.00	-	11,000.00	7,308.57	3,691.43	-	-

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	Local A/C #	F.C.O.A.	2013	2012	2012 Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Cancelled	Overexpenditures
PUBLIC WORKS FUNCTIONS										
Streets and Road Maintenance:										
Salaries and Wages	X-01-26-290-000-100	26-290-1	1,168,000.00	1,090,000.00	-	1,090,000.00	1,012,126.89	77,873.11	-	-
Other Expenses	X-01-26-290-000-200	26-290-2	204,000.00	209,000.00	-	209,000.00	162,013.41	46,986.59	-	-
Streets and Road Maintenance (Shared Service):										
Salaries and Wages	X-01-26-290-000-115	26-290-1	35,000.00	-	-	-	-	-	-	-
Other Expenses	X-01-26-290-000-299	26-290-2	65,000.00	-	-	-	-	-	-	-
Traffic Maintenance:										
Salaries and Wages		26-300-1	-	-	-	85,000.00	84,501.43	498.57	-	-
Other Expenses		26-300-2	-	-	-	3,000.00	2,669.54	330.46	-	-
Shade Tree Commission:										
Salaries and Wages	X-01-26-300-000-100	26-300-1	1,050,000.00	1,043,000.00	-	1,043,000.00	937,813.99	105,186.01	-	-
Other Expenses	X-01-26-300-000-200	26-300-2	51,000.00	51,000.00	-	51,000.00	50,842.50	157.50	-	-
Solid Waste Collection:										
Salaries and Wages	X-01-26-305-000-100	26-305-1	1,229,000.00	1,060,000.00	-	1,248,726.68	1,248,726.68	-	-	-
Other Expenses	X-01-26-305-000-200	26-305-2	12,000.00	12,000.00	-	47,000.00	(20,984.76)	67,984.76	-	-
Buildings and Grounds:										
Salaries and Wages	X-01-26-310-242-100	26-310-1	219,500.00	259,000.00	-	246,900.00	151,011.68	95,888.32	-	-
Other Expenses	X-01-26-310-242-200	26-310-2	305,000.00	245,000.00	-	245,000.00	164,722.61	80,277.39	-	-
Buildings and Grounds (Shared Service):										
Salaries and Wages	X-01-26-310-242-115	26-310-1	15,000.00	-	-	-	-	-	-	-
Other Expenses	X-01-26-310-242-275	26-310-2	35,000.00	-	-	-	-	-	-	-
Vehicle Maintenance:										
Salaries and Wages	X-01-26-316-000-100	26-316-1	949,000.00	939,000.00	-	839,000.00	777,008.50	61,991.50	-	-
Other Expenses	X-01-26-316-000-200	26-316-2	812,000.00	732,000.00	-	732,000.00	456,191.22	275,808.78	-	-
Vehicle Maintenance (Shared Service):										
Salaries and Wages	X-01-26-316-000-190	26-316-1	200,000.00	-	-	-	-	-	-	-
Other Expenses	X-01-26-316-000-290	26-316-2	75,000.00	-	-	-	-	-	-	-
HEALTH AND HUMAN SERVICES FUNCTIONS										
Public Health Services:										
Salaries and Wages	X-01-27-330-000-100	27-330-1	395,000.00	410,000.00	-	410,000.00	386,364.21	23,635.79	-	-
Other Expenses	X-01-27-330-000-200	27-330-2	48,800.00	72,000.00	-	72,000.00	19,603.40	52,396.60	-	-
Animal Control:										
Salaries and Wages		27-340-1	-	-	-	-	-	-	-	-
Other Expenses	X-01-27-340-000-200	27-340-2	31,000.00	31,000.00	-	31,000.00	30,959.15	40.85	-	-
Administration of Public Assistance:										
Salaries and Wages	X-01-27-345-000-100	27-345-1	65,000.00	65,000.00	-	65,000.00	62,342.28	2,657.72	-	-
Other Expenses	X-01-27-345-000-200	27-345-2	1,000.00	1,000.00	-	1,000.00	363.71	636.29	-	-

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	Local A/C #	F.C.O.A.	2013	2012	2012 Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Cancelled	Overexpenditures
PARK AND RECREATION FUNCTIONS										
Recreational Services and Programs:										
Salaries and Wages	X-01-28-370-000-100	28-370-1	298,000.00	285,000.00	-	292,100.00	292,043.40	56.60	-	-
Other Expenses	X-01-28-370-000-200	28-370-2	76,000.00	79,000.00	-	79,000.00	78,233.33	766.67	-	-
Senior Citizens Center:										
Salaries and Wages	X-01-28-370-371-100	28-370-1	92,500.00	64,000.00	-	90,600.00	90,547.66	52.34	-	-
Other Expenses	X-01-28-370-371-200	28-370-2	6,000.00	7,000.00	-	7,154.74	7,154.74	-	-	-
UTILITY EXPENSES AND BULK PURCHASES										
Electricity	X-01-31-430-000-050	31-430-2	631,000.00	631,000.00	-	631,000.00	486,150.34	144,849.66	-	-
Street Lighting	X-01-31-435-000-000	31-435-2	500,000.00	570,000.00	-	570,000.00	433,412.41	136,587.59	-	-
Telephone	X-01-31-440-000-000	31-440-2	212,000.00	137,000.00	-	212,000.00	194,406.29	17,593.71	-	-
Water	X-01-31-445-000-000	31-445-2	90,000.00	67,000.00	-	90,000.00	82,373.30	7,626.70	-	-
Fire Hydrant Service	X-01-31-436-000-000	31-436-2	475,000.00	450,000.00	-	450,000.00	432,339.98	17,660.02	-	-
Gasoline	X-01-31-460-000-000	31-460-2	450,000.00	900,000.00	-	900,000.00	690,610.64	209,389.36	-	-
Gasoline (Shared Service)	X-01-31-462-000-000	31-462-2	75,000.00	-	-	-	-	-	-	-
Diesel Fuel	X-01-31-461-000-000	31-461-2	450,000.00	-	-	-	-	-	-	-
Diesel Fuel (Shared Service)	X-01-31-463-000-000	31-463-2	75,000.00	-	-	-	-	-	-	-
Stormwater Management:										
Other Expenses		36-472-2	-	-	-	-	-	-	-	-
LANDFILL/SOLID WASTE DISPOSAL COSTS										
Other Expenses	X-01-32-465-000-224	32-465-2	650,000.00	570,000.00	-	570,000.00	512,109.77	57,890.23	-	-
LANDFILL/SOLID WASTE DISPOSAL COSTS										
Other Expenses (Shared Service)	X-01-32-465-000-225	32-465-2	25,000.00	-	-	-	-	-	-	-
MUNICIPAL COURT										
Municipal Court Administration:										
Salaries and Wages	X-01-43-490-000-100	43-490-1	453,500.00	400,000.00	-	446,527.29	446,527.29	-	-	-
Other Expenses	X-01-43-490-000-200	43-490-2	34,500.00	62,000.00	-	62,000.00	46,608.03	15,391.97	-	-
Municipal Court Administration (Shared Service):										
Salaries and Wages	X-01-43-490-000-102	43-490-1	50,000.00	-	-	-	-	-	-	-
Other Expenses	X-01-43-490-000-250	43-490-2	13,500.00	-	-	-	-	-	-	-
OTHER COMMON OPERATING FUNCTIONS										
Compensated Absences	X-01-31-501-000-000	31-501-1	250,000.00	250,000.00	-	250,000.00	-	250,000.00	-	-

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded From "CAPS"	Local A/C #	F.C.O.A.	2013	2012	2012 Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Cancelled	Overexpenditures
Bond Principal	X-01-45-920-000-421	45-920-2	1,710,000.00	1,640,000.00	-	1,640,000.00	1,640,000.00	-	-	-
Bond Interest	X-01-45-930-000-426	45-930-2	552,778.76	624,028.76	-	624,028.76	624,028.76	-	-	-
Refunding Bonds (Pension) - Principal	X-01-45-935-000-434	45-935-2	120,000.00	105,000.00	-	105,000.00	105,000.00	-	-	-
Refunding Bonds (Pension) - Interest	X-01-45-935-000-435	45-935-2	97,520.00	102,867.50	-	102,867.50	102,867.50	-	-	-
Refunding Bonds - (Tax Appeals) - Principal	X-01-45-935-000-430	45-935-2	535,000.00	540,000.00	-	540,000.00	540,000.00	-	-	-
Refunding Bonds - (Tax Appeals) - Interest	X-01-45-935-000-431	45-935-2	161,000.00	182,600.00	-	182,600.00	182,600.00	-	-	-
Refunding BANs - (Tax Appeals) - Principal		45-935-2	-	1,900,000.00	-	1,900,000.00	1,900,000.00	-	-	-
Refunding BANs - (Tax Appeals) - Interest		45-935-2	-	-	-	-	-	-	-	-
Refunding BANs - (Tax Appeals) - Principal	X-01-45-935-000-432	45-935-2	2,040,000.00	55,000.00	-	55,000.00	55,000.00	-	-	-
Refunding BANs - (Tax Appeals) - Interest	X-01-45-935-000-433	45-935-2	25,358.33	-	-	-	-	-	-	-
Refunding BANs - (Tax Appeals) - Principal	X-01-45-935-000-432	45-935-2	350,000.00	350,000.00	-	350,000.00	-	-	350,000.00	-
Refunding BANs - (Tax Appeals) - Interest	X-01-45-935-000-433	45-935-2	18,024.30	54,000.00	-	54,000.00	-	-	54,000.00	-
Bond Anticipation Notes and Capital Notes	X-01-45-925-000-425	45-925-2	317,891.00	312,849.00	-	312,849.00	312,849.00	-	-	-
Note Interest (BAN'S)	X-01-45-935-000-427	45-935-2	129,711.49	150,793.47	-	150,793.47	150,793.47	-	-	-
Green Trust Loan - Principal	X-01-45-940-000-421	45-940-2	41,441.60	40,625.04	-	40,625.04	40,625.04	-	-	-
Green Trust Loan - Interest	X-01-45-940-000-421	45-940-2	5,023.51	5,840.07	-	5,840.07	5,840.07	-	-	-
Total Municipal Debt Service - Excluded from "CAPS"		45-999	6,103,748.99	6,063,603.84	-	6,063,603.84	5,659,603.84	-	404,000.00	-

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded From "CAPS"	F.C.O.A.	2013	2012	2012 Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Cancelled	Overexpenditures
(1) Deferred Charges:									
Emergency Authorizations	46-870	-	-	-	-	-	-	-	-
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55)	46-875	-	-	-	-	-	-	-	-
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871	-	-	-	-	-	-	-	-
Deferred Charges to Future Taxation Unfunded	46-872	-	-	-	-	-	-	-	-
Total Deferred Charges - Municipal -Excluded from "CAPS"	46-999	-	-	-	-	-	-	-	-
(F) Judgements (N.J.S. 40A:4-45.3cc)	37-480	-	-	-	-	-	-	-	-
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	-	-	-	-	-	-	-	-
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885	-	-	-	-	-	-	-	-
(H-2) Total General Appropriations for Municipal Purposes - Excluded From "CAPS"	34-309	12,395,345.54	12,668,409.55	-	12,668,409.55	12,006,535.61	257,873.94	404,000.00	-

8. GENERAL APPROPRIATIONS	Local A/C #	F.C.O.A.	2013	2012	2012 Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Cancelled	Overexpenditures
For Local District School Purposes - Excluded from "CAPS"										
(I) Type 1 District School Debt Service										
Payment of Bond Principal		48-920	-	-	-	-	-	-	-	-
Payment of Bond Anticipation Notes		48-925	-	-	-	-	-	-	-	-
Interest on Bonds		48-930	-	-	-	-	-	-	-	-
Interest on Notes		48-935	-	-	-	-	-	-	-	-
Total Type 1 District School Debt Service - Excluded from "CAPS"		48-999	-	-	-	-	-	-	-	-
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"										
Emergency Authorizations - Schools		29-406	-	-	-	-	-	-	-	-
Capital Project for Land, Building or Equipment (N.J.S. 18A:22-20)		29-407	-	-	-	-	-	-	-	-
Total Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"		29-409	-	-	-	-	-	-	-	-
(K) Total Municipal Appropriations For Local School Purposes (Items (I) and (J)) Excluded from "CAPS"		29-410	-	-	-	-	-	-	-	-
(O) Total General Appropriations - Excluded From "CAPS"		34-399	12,395,345.54	12,668,409.55	-	12,668,409.55	12,006,535.61	257,873.94	404,000.00	-
(L) Subtotal General Appropriations (Items (H-2) and (O))		34-400	56,012,159.65	54,676,317.55	-	54,676,317.55	50,271,260.65	4,001,056.90	404,000.00	-
(M) Reserve for Uncollected Taxes	X-01-50-899-000-000	50-899-2	1,000,000.00	2,135,331.81	-	2,135,331.81	2,135,331.81	-	-	-
9. Total General Appropriations		34-499	57,012,159.65	56,811,649.36	-	56,811,649.36	52,406,592.46	4,001,056.90	404,000.00	-

10. DEDICATED REVENUES FROM GOLF COURSE UTILITY	F.C.O.A.	Anticipated 2013	Anticipated 2012	Realized in Cash In 2012
Operating Surplus Anticipated	08-501	180,000.00	-	-
Operating Surplus Anticipated With Prior Written Consent of Director of Local Government Services	08-502	-	-	-
Total Operating Surplus Anticipated	08-500	180,000.00	-	-
Membership Fees	08-510	58,500.00	230,000.00	58,560.31
Registration Fees	08-511	115,000.00	115,000.00	115,096.34
Golf Cart Rental	08-512	184,000.00	235,000.00	184,707.33
Green Fees	08-513	1,637,500.00	1,166,000.00	1,639,937.61
Snack Bar Rental	08-514	44,500.00	50,000.00	44,800.00
Miniature Golf	08-516	124,500.00	124,000.00	124,696.00
Miscellaneous	08-515	106,000.00	-	106,466.89
Capital Surplus	08-517	100,000.00	-	-
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services				
Deficit (General Budget)	08-549	-	-	-
Total Golf Course Utility Revenues	08-599	2,550,000.00	1,920,000.00	2,274,264.48

11. APPROPRIATIONS FOR GOLF COURSE UTILITY	Local A/C #	F.C.O.A.	2013	2012	2012 Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Cancelled	Overexpended
DEFERRED CHARGES AND STATUTORY EXPENDITURES										
Deferred Charges:										
Emergency Authorizations		55-530	-	-	-	-	-	-	-	-
Emergency Authorizations (N.J.S. 40A:4-55)		55-535	-	-	-	-	-	-	-	-
Overexpenditures		55-536	-	-	-	-	-	-	-	-
Statutory Expenditures:										
Public Employees' Retirement System		55-540	-	-	-	-	-	-	-	-
Social Security System (O.A.S.I.)	X09-55-540-000-000	55-540	44,000.00	50,000.00	-	42,000.00	32,264.51	9,735.49	-	-
Unemployment Compensation Insurance		55-542	-	-	-	-	-	-	-	-
Judgments		55-531	-	-	-	-	-	-	-	-
Deficit in Operations in Prior Years		55-532	-	-	-	-	-	-	-	-
Surplus (General Budget)		55-545	-	-	-	-	-	-	-	-
Total Golf Course Utility Appropriations		55-599	2,550,000.00	1,920,000.00	-	1,920,000.00	1,829,725.42	85,552.50	4,722.08	-

10. DEDICATED REVENUES FROM SWIMMING POOL UTILITY	F.C.O.A.	Anticipated 2013	Anticipated 2012	Realized in Cash In 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	-	-	-
Membership Fees	08-510	501,000.00	490,000.00	501,194.50
Registration Fees	08-511	6,000.00	5,000.00	6,895.00
Snack Bar Rental	08-514	15,500.00	10,000.00	15,500.00
Guest Fees	08-516	66,000.00	70,000.00	66,179.00
Miscellaneous	08-517	11,500.00	-	11,684.14
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services				
Deficit (General Budget)	08-549	-	-	-
Total Swimming Pool Utility Revenues	08-599	600,000.00	575,000.00	601,452.64

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	Local A/C #	F.C.O.A.	2013	2012	2012 Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved	Unexpended Balance Cancelled	Overexpended
DEFERRED CHARGES AND STATUTORY EXPENDITURES										
Deferred Charges:										
Emergency Authorizations		55-530	-	-	-	-	-	-	-	-
Emergency Authorizations (N.J.S. 40A:4-55)		55-535	-	-	-	-	-	-	-	-
Overexpenditures		55-536	-	-	-	-	-	-	-	-
Statutory Expenditures:										
Public Employees' Retirement System		55-540	-	-	-	-	-	-	-	-
Social Security System (O.A.S.I.)	X-07-55-541-000-522	55-541	12,000.00	15,000.00	-	15,000.00	9,362.17	5,637.83	-	-
Unemployment Compensation Insurance		55-542	-	-	-	-	-	-	-	-
Judgments		55-531	-	-	-	-	-	-	-	-
Deficit in Operations in Prior Years		55-532	-	-	-	-	-	-	-	-
Surplus (General Budget)		55-545	-	-	-	-	-	-	-	-
Total Swimming Pool Utility Appropriations		55-599	600,000.00	575,000.00	-	575,000.00	549,346.10	23,730.95	1,922.95	-

Dedication by Rider - (N.J.S. 40A:4-39)

"The dedicated revenues anticipated during the Fiscal Year 2013 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act: Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income;

Drug Abuse Resistance Education (DARE) Program (P.L. 1989, c.51)

Animal Control Fees

Unemployment Compensation Insurance

Recreation Trust (P.L. 1999, c.292 and NJS 40:48-2.56)

Outside Employment of Off-Duty Municipal Police Officers

Developer's Escrow Fund (NJS 40:55D-53.1)

Uniform Fire Safety Act Penalty Monies (NJS 52:27D-192 et.seq)

Parking Offenses Adjudication Act (NJS 39:4-139.9)

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

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 a part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

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

- Total capital expenditures this year do not exceed \$25,000.00 including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.
- No Bond Ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.
Check the 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 \$25,000.00 annually for capital purposes in immediately previous three years, and is not adopting CIP.

The Mayor and Members of the Borough Council, in presenting this Capital Improvement Program, is desirous of informing the residents and taxpayers of the Borough of its projected capital needs. The Capital Improvement Program is flexible, in that it may be amended at any time to add or delete items. We welcome your comments and suggestions regarding items contained herein.

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

Contracting Unit: Paramus BORO 0246

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 project.

1.

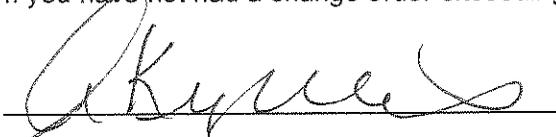
2.

3.

4.

For each change order listed above, submit with the 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).

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



Clerk of the Governing Body