

**2008 MUNICIPAL DATA SHEET**  
(MUST ACCOMPANY 2008 BUDGET)

**MUNICIPALITY: CITY OF GARFIELD**

**COUNTY: BERGEN**

Frank J. Calandriello	July 1, 2012
<b>Mayor's Name</b>	<b>Term Expires</b>

Municipal Officials	
Andrew J. Pavlica	September 4, 1987
<b>Municipal Clerk</b>	<b>Date of Orig. Appt.</b>
Rosemary Cokinos	515
<b>Tax Collector</b>	<b>Cert No.</b>
Roy Riggitano	350
<b>Chief Financial Officer</b>	<b>Cert No.</b>
Dieter P. Lerch	N02470693
<b>Registered Municipal Accountant</b>	<b>Cert No.</b>
Joseph J. Rotolo	CR00398
<b>Municipal Attorney</b>	<b>Lic No.</b>

Governing Body Members	
Name	Term Expires
Deputy Mayor Stanley Moskal	July 1, 2012
Councilman Louis G. Aloia	July 1, 2012
Councilman Joseph Delaney	July 1, 2012
Councilwoman Tana Raymond	July 1, 2012

**Official Mailing Address of Municipality**

City of Garfield  
 111 Outwater Lane  
 Garfield, NJ 07026  
 Fax #: (973) 340-5183

**Please attach this to your 2008 Budget and Mail to:**

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

Division Use Only
Municode: _____
Public Hearing Date: _____

**2008  
MUNICIPAL BUDGET**

Municipal Budget of the City of Garfield, County of Bergen for the Fiscal Year 2008

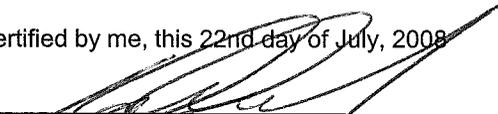
It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 22nd day of July, 2008 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Clerk  
City Hall, 111 Outwater Lane  
Address  
Garfield, NJ 07026  
Address  
(973) 340-6124  
Phone Number

Certified by me, this 22nd day of July, 2008

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 22nd day of July, 2008

  
Registered Municipal Accountant  
Lerch, Vinci & Higgins, LLP  
Address

17-17 Route 208N, Fair Lawn, NJ 07410  
Address  
(201) 791-7100  
Phone Number

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

Certified by me, this 22nd day of July, 2008

\_\_\_\_\_  
Chief Financial Officer

**DO NOT USE THESE SPACES**

*(Do not advertise this Certification form)*

**CERTIFICATION OF ADOPTED BUDGET**

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

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

Dated: \_\_\_\_\_, 2008                      By: \_\_\_\_\_

**CERTIFICATION OF APPROVED BUDGET**

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

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

Dated: \_\_\_\_\_, 2008                      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.**

**CITY OF GARFIELD, COUNTY OF BERGEN**

**MUNICIPAL BUDGET NOTICE**

**Section 1.**

**Municipal Budget of the City of Garfield, County of Bergen for the Fiscal Year 2008**

**Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2008;**

**Be it Further Resolved, that said Budget be published in the Garfield Messenger in the issue of \_\_\_\_\_, 2008**

**The Governing Body of the City of Garfield does hereby approve the following as the Budget for the year 2008:**

				<b>Abstained</b>	{
					{
					{
<b>RECORDED VOTE</b>	<b>Ayes</b>	{	<b>Nayes</b>	{	
<b>(Insert last name)</b>		{		{	
		{			
		{			
		{		<b>Absent</b>	{
		{			{

**Notice is hereby given that the Budget and Tax Resolution was approved by the Mayor and Council of the City of Garfield, County of Bergen, on July 22, 2008.**

**A hearing on the Budget and Tax Resolution will be held at the Garfield City Hall, on August 21, 2008 at 8:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2008 may be presented by taxpayers or other interested persons.**

**EXPLANATORY STATEMENT  
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET**

		YEAR 2008	
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>		XXXXXXXXXX	XX
<b>1. Appropriations within "CAPS"</b>			XX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}</b>		20,748,133	00
<b>2. Appropriations excluded from "CAPS"</b>		XXXXXXXXXX	XX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}</b>		6,546,200	00
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>			
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>		6,546,200	00
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 96.77 Percent of Tax Collections</b>		1,500,000	00
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>			
		Building Aid Allowance 2008 - \$ _____	
		for Schools-State Aid 2007 - \$ _____	
		28,794,333	00
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)</b> <b>(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>		9,301,301	00
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>		XXXXXXXXXX	XX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>		19,493,032	00
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>			

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2007 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget		Water Utility		Utility		Utility	
<b>Budget Appropriations - Adopted Budget</b>	28,359,417	00	2,836,217	00	N/A			
<b>Budget Appropriations Added by N.J.S. 40A:4-87</b>	46,348	00		00				
<b>Emergency Appropriations</b>		00		00				
<b>Total Appropriations</b>	28,405,765	00	2,836,217	00				
<b>Expenditures</b>								
<b>Paid or Charged (Including Reserve for     Uncollected Taxes)</b>	26,069,133	00	2,736,509	00				
<b>Reserved</b>	2,332,962	00	6,397	00				
<b>Unexpended Balances Cancelled</b>	3,670	00	93,311	00				
<b>Total Expenditures and Unexpended     Balances Cancelled</b>	28,405,765	00	2,836,217	00				
<b>Overexpenditures*</b>								

**Explanations of Appropriations for  
"Other Expenses"**

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

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

Materials, supplies and non-bondable equipment;

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

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

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

\*See Budget Appropriation Items so marked to the right column "Expended 2007 Reserved."

**EXPLANATORY STATEMENT - (Continued)**  
**BUDGET MESSAGE**

<p>1. General</p> <p>To the Residents of the City of Garfield:</p> <p>The 2008 Budget submitted herewith reflects the amount necessary for the support of the Municipal Operations.</p> <p><u>Comparison of Tax Rates</u></p> <p>The Mayor and Council has only the authority to approve the "Local Municipal Budget". The municipal tax rate for the year 2007 was \$1.53. The estimated municipal tax rate for 2008 is \$1.65.</p>	<p>II. Appropriations "CAP"</p> <p>This year the Mayor and Council was confronted with a limit placed on municipal expenditures. A full explanation of the "CAP" and provisions and its calculation are set forth in this section.</p> <p>Chapter 68, Public Laws of 1976 and the 1990 revisions of Chapter 89, places limits on municipal expenditures commonly referred to as the "CAP", which is actually calculated by a method established by the Law.</p> <p>The actual calculation is somewhat complex, but in general it works as follows: Starting with the 2007 Budget for Total General Appropriations, the following figures are deducted; Reserve for Uncollected Taxes, Debt Service, Capital Improvements, Other Operations Excluded from the "CAP", Emergency Authorizations and State or Federal Aid. Multiply this figure by 2.5%, this gives you the basic "CAP" or the increase in appropriations over the 2007 Total General Appropriations.</p> <p>In addition to the increase allowed above, other increases are allowed</p> <ul style="list-style-type: none"><li>o increases funded by the added valuation from new construction and improvements</li><li>o amounts approved by referendum.</li><li>o amounts available from prior year "CAP" banks</li></ul>
--	--

**NOTE:**

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

- 1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED.** (Explain in words what the "CAPS" mean and show the figures).
- 2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM**  
(e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "Cap Waiver", this should also be included in this section).

**EXPLANATORY STATEMENT - (Continued)**  
**BUDGET MESSAGE**

<u>II. Appropriation "CAP" (Continued)</u>		<u>III. Tax Levy Cap</u>	
The actual "CAP" for this municipality is subject to review and approval by the Division of Local Government Services in the State Department of Community Affairs. The calculation upon which this budget was prepared is as follows:		Chapter 62 of the Laws of 2007 established a formula that limits increases in the municipal tax levy. The levy cap is in addition to the existing appropriation CAP for municipalities. The core of the formula is a 4.0% increase to the previous year's tax levy, which is then subject to various modifications, exclusions and waiver requests. The formula to calculate the 2008 tax levy CAP is as follows:	
<u>Total Appropriations for the 2007 Budget</u>	\$ 28,359,417	Amount to be Raised by Taxation - 2007 Budget	\$ 18,028,132
		Less: Prior Year Capital Improvement Fund	<u>100,000</u>
<u>Modifications:</u>		Amount on Which 4% CAP is Applied	17,928,132
Less:		4% Allowable Increase	<u>717,125</u>
Public and Private Programs- Excluded From CAPS	\$ 427,429	Adjusted Tax Levy, Prior to Exclusions	18,645,257
Capital Improvements	100,000	Exclusions:	
Municipal Debt Service	1,644,615	Decrease in State Formula Aid	\$ 319,887
Deferred Charges	50,000	Allowable Debt Service Increase	540,923
Reserve For Uncollected Taxes	1,500,000	Allowable Pension Contribution Increase	581,918
Other Operations	<u>3,554,559</u>	Current Year Capital Improvement Fund	<u>100,000</u>
Total Modifications	<u>7,276,603</u>		1,542,728
Amount Which "CAP" is Applied	21,082,814	Less: Cancelled or Unexpended Exclusions	<u>3,670</u>
3.5% "CAP"	737,898	Adjusted Tax Levy	20,184,315
Added Value of New Construction	54,394	Additions:	
CAP Bank	<u>25,049</u>	Added Value of New Construction	<u>54,394</u>
Total Allowable General Appropriations for Mun. Purposes Within "CAP"	21,900,155	Maximum Allowed Amount to be Raised by Taxes - 2008	20,238,709
Total General Appropriations Subject to "CAP" Set forth in this Budget	<u>20,748,133</u>	Amount to be Raised by Taxes Set Forth in this Budget	<u>19,493,032</u>
Available "CAP" Bank	<u>1,152,022</u>	Excess	\$ <u>745,677</u>

Sheet 3c

**NOTE:**

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

- 1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures).**
- 2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM**

(e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "Cap Waiver", this should also be included in this section).

**EXPLANATORY STATEMENT - (Continued)**  
**BUDGET MESSAGE**

The Governing Body will be ready to answer and discuss, at the public hearing any questions regarding items in this budget subject to its control and discretion. On August 21, 2008 at 8:00 P.M., at the City Hall, City of Garfield, a hearing on the Municipal Budget will be held. The public has the right and is encouraged to provide oral and written comments, ask questions and otherwise participate in the information on the 2008 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting Andrew J. Pavlica, Municipal Clerk, at 111 Outwater Lane, Garfield, NJ 07627 (973) 340-6124.

It is the intent of the Governing Body to not only scrutinize every request for spending but to pursue (within its legal powers) prompt collection of revenue and to find, if possible, new sources of income. It is our belief that, in preparing this budget, we have exercised prudence, good judgement and sound fiscal policies.

We wish also at this time to acknowledge the cooperation of all department heads and others who had a part in preparing this budget.

Your Governing Body

**NOTE:**

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

1. **HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED.** (Explain in words what the "CAPS" mean and show the figures).
  2. **A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM**
- (e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "Cap Waiver", this should also be included in this section).

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

**ANALYSIS OF COMPENSATED ABSENCE LIABILITY**

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Police Department	6,941	\$ 3,059,337	X		X
Department of Public Works	534	\$ 119,879	X		X
Water Department	913	\$ 135,834			X
Administration / Other	2,299	\$ 598,786			X
<b>Totals</b>	10,687 days	\$ 3,913,836			
<b>Total Funds Reserved as of end of 2007:</b>		\$ 320,000			
<b>Total Funds Appropriated in 2008:</b>		\$			

**CURRENT FUND - ANTICIPATED REVENUES**

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2007
		2008	2007	
<b>1. Surplus Anticipated</b>	<b>08-101</b>	1,900,000	1,800,000	1,800,000
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-102</b>			
<b>Total Surplus Anticipated</b>	<b>08-100</b>	1,900,000	1,800,000	1,800,000
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	<b>XXXXXXXX</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses	<b>XXXXXXXX</b>			
Alcoholic Beverages	<b>08-103</b>	32,000	34,000	32,880
Other	<b>08-104</b>	25,000	26,000	25,750
Fees and Permits	<b>08-105</b>	320,000	258,000	323,040
Fines and Costs:	<b>XXXXXXXX</b>			
Municipal Court	<b>08-110</b>	845,000	750,000	845,377
Interest and Costs on Taxes	<b>08-112</b>	215,000	190,000	216,249

**CURRENT FUND - ANTICIPATED REVENUES**

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2007
		2008	2007	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued):</b>				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>1,437,000</b>	<b>1,258,000</b>	<b>1,443,296</b>

**CURRENT FUND - ANTICIPATED REVENUES**

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2007
		2008	2007	
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Consolidated Municipal Property Tax Relief Aid	09-200	1,876,764	2,030,940	2,030,940
Legislative Initiative Municipal Block Grant	09-201		116,948	116,948
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,387,264	1,279,570	1,279,570
Extraordinary Aid	09-204		350,000	350,000
Homeland Security Police Assistance Fund	09-205		90,000	90,000
Municipal Property Tax Assistance Aid	09-212		66,457	66,457
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>3,264,028</b>	<b>3,933,915</b>	<b>3,933,915</b>

**CURRENT FUND - ANTICIPATED REVENUES**

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2007
		2008	2007	
<b>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)</b>	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Uniform Construction Code Fees	08-160	209,000	225,000	209,351
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	XXXXX			
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)	XXXXX			
Uniform Construction Code Fees	08-160			
	XXXXX			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	209,000	225,000	209,351

**CURRENT FUND - ANTICIPATED REVENUES**

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2007
		2008	2007	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue</b>				
<b>Anticipated With Prior Written Consent of the Director of Local Government</b>				
<b>Services - Interlocal Municipal Service Agreements Offset With Appropriations</b>	XXXXX	XXXXX	XXXXX	XXXXX
<b>Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations</b>	<b>11-001</b>			



**CURRENT FUND - ANTICIPATED REVENUES**

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2007
		2008	2007	
<b>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:</b>	xxxxxxxx	XXXXX	XXXXX	XXXXX
Recycling Tonnage Grant	10-701		6,839	6,839
Municipal Alliance on Alcoholism and Drug Abuse	10-703		17,500	17,500
Click It or Ticket Grant	10-712		4,000	4,000
Recycling Grant - County of Bergen (BCUA)	10-715		10,255	10,255
Library State Aid	10-726		31,959	31,959
Beverage Control Grant	10-727		3,550	3,550
Child Adolescent Health Program	10-728	10,000		
Clean Communities Program	10-770	29,391	26,623	26,623
Public Health Priority Funding - 1987	10-785	17,930	22,106	22,106
Body Armor Replacement Program	10-729	7,572	15,269	15,269
Alcohol Education and Rehabilitation Fund	10-730	2,891	3,301	3,301
You Drink, You Drive, You Lose	10-716	5,000	5,000	5,000
Safe Routes to Schools	10-791	18,000	18,000	18,000
Secure Our Schools Grant	10-787		150,000	150,000
Hepatitis B Inoculation Grant	10-790		5,000	5,000
COPS in Schools	10-792	155,000		
NJ Board of Health - Healthy Community Development	10-762	10,000		



**CURRENT FUND - ANTICIPATED REVENUES**

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2007
		2008	2007	
<b>3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items:</b>	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Uniform Fire Safety Act	08-106	54,057	55,905	60,216
Utility Operating Surplus of Prior Year - Water	08-116	340,000	425,000	425,000
Garfield Housing Authority - Payment in Lieu of	08-122	110,000	103,000	110,626
Sale of Property	08-124		643,503	659,503
General Capital Fund Balance	08-125	69,593	160,000	100,000
Sewer Charges	08-455	34,000	29,000	34,440
Host Community Fees-Transfer Station (BCUA)	08-457	138,000	157,000	138,541
General Capital Interfund	08-459	64,839	367,908	303,069
Anticipated Surplus- Water Utility Rate Reserve	08-461	575,000		

**CURRENT FUND - ANTICIPATED REVENUES**

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2007
		2008	2007	
<b>3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items (continued):</b>				
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>
<b>Consent of Director of Local Government Services - Other Special Items</b>	<b>08-004</b>	<b>1,385,489</b>	<b>1,941,316</b>	<b>1,831,395</b>

**CURRENT FUND - ANTICIPATED REVENUES**

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2007
		2008	2007	
<b>SUMMARY OF REVENUES</b>	XXXXXX	XXXXXX	XXXXXX	XXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	1,900,000	1,800,000	1,800,000
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)</b>	<b>08-102</b>			
<b>3. Miscellaneous Revenues:</b>	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Total Section A: Local Revenues	<b>08-001</b>	1,437,000	1,258,000	1,443,296
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	3,264,028	3,933,915	3,933,915
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>	209,000	225,000	209,351
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agree.	<b>11-001</b>			
Total Section E: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	<b>08-003</b>			
Total Section F: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public & Private Revenues	<b>10-001</b>	255,784	319,402	319,402
Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	<b>08-004</b>	1,385,489	1,941,316	1,831,395
Total Miscellaneous Revenues	<b>13-099</b>	6,551,301	7,677,633	7,737,359
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	850,000	900,000	841,624
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	<b>13-199</b>	9,301,301	10,377,633	10,378,983
<b>6. Amount to be raised by taxes for Support of Municipal Budget:</b>				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	<b>07-190</b>	19,493,032	18,028,132	xxxxxx
b) Addition to Local District School Tax	<b>07-191</b>			xxxxxx
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	19,493,032	18,028,132	18,468,254
<b>7. Total General Revenues</b>	<b>13-299</b>	28,794,333	28,405,765	28,847,237

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2007	
		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS							
General Administration							
Salaries and Wages	20-100-1	270,325	250,000		250,000	244,748	5,252
Other Expenses	20-100-2	30,000	21,000		28,000	28,000	-
Mayor and Council							
Salaries and Wages	20-110-1	37,655	37,655		37,655	37,655	-
City Clerk's Office							
Salaries and Wages	20-120-1	184,750	200,000		200,000	172,675	27,325
Other Expenses	20-120-2	50,000	95,000		48,000	35,102	12,898
Elections							
Other Expenses	20-120-12	70,000	70,000		70,000	18,676	51,324

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2007	
		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS (Continued)							
Financial Administration							
Salaries and Wages	20-130-1	209,800	270,000		270,000	191,181	78,819
Other Expenses							
Audit Services	20-135-2	30,000	30,000		30,000	21,317	8,683
Miscellaneous- Other Expenses	20-130-2	80,000	80,000		80,000	64,392	15,608
ADP Services	20-130-2	40,000	40,000		40,000	31,499	8,501
Tax Assessment Administration							
Salaries and Wages	20-150-1	127,150	135,000		121,000	114,177	6,823
Other Expenses	20-150-2	50,000	50,000		50,000	43,653	6,347
Revenue Administration							
Salaries and Wages	20-145-1	153,000	152,000		156,000	139,067	16,933
Other Expenses	20-145-2	30,000	30,000		30,000	29,021	979

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2007	
		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
Legal Services							
Salaries and Wages	20-155-1	124,400	130,000		130,000	123,600	6,400
Other Expenses	20-155-2	25,000	25,000		25,000	17,298	7,702
Engineering Services							
Salaries and Wages	20-165-1	29,400	32,000		32,000	29,373	2,627
Other Expenses	20-165-2	65,000	65,000		65,000	52,901	12,099
Public Buildings & Grounds							
Salaries and Wages	20-310-1	48,100	47,000		47,000	41,444	5,556
Other Expenses	20-310-2	100,000	80,000		130,000	108,973	21,027
Municipal Land Use Law (NJS 40:55-1)							
Planning Board							
Salaries and Wages	21-180-1	12,400	13,800		13,800	12,707	1,093
Other Expenses	21-180-2	35,000	35,000		35,000	10,141	24,859

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2007	
		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Land Use Law (NJS 40:55-1) (Continued)							
Zoning Board							
Salaries and Wages	21-185-1	12,200	13,673		13,673	12,155	1,518
Other Expenses	21-185-2	13,000	13,000		13,000	8,564	4,436
PUBLIC SAFETY							
Fire							
Other Expenses	25-265-0	330,000	330,000		320,000	315,129	4,871
Aid to Ambulance Corps							
Salaries and Wages	25-260-1	35,000	65,000		65,000	18,000	47,000
Other Expenses	25-260-2	50,000	50,000		50,000	37,016	12,984

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2007	
		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (Continued)							
Police							
Salaries and Wages	25-240-1	7,087,000	7,071,229		6,916,729	6,700,171	216,558
Other Expenses	25-240-2	300,000	260,000		323,000	310,720	12,280
Pension Pursuant to R.S. 43:12	25-242-2	2,400	2,400		2,400	2,300	100
Reserve for Terminal Leave	25-242-1		600,000		600,000	386,440	213,560
Purchase of Police Cars	25-241-2	90,000	90,000		90,000	82,789	7,211
Traffic Division	25-241-2	20,000					
Uniform Fire Safety Inspection Act							
Salaries and Wages	25-265-1	167,000	165,000		165,000	146,170	18,830
Other Expenses	25-265-2	35,000	35,000		35,000	9,666	25,334
STREETS & ROADS							
Road Repairs & Maintenance							
Salaries and Wages	26-290-1	970,000	965,000		925,000	784,570	140,430
Other Expenses	26-290-2	300,000	250,000		250,000	229,883	20,117
Snow Removal	26-290-14	20,000	20,000		20,000	11,407	8,593

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2007	
		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
Emergency Management Services							
Salaries and Wages	25-252-1	4,100	4,000		4,000	3,582	418
Other Expenses	25-252-2	20,000	17,500		22,500	20,690	1,810
HEALTH & WELFARE							
Board of Health							
Salaries and Wages	27-330-1	290,000	233,000		288,000	253,750	34,250
Other Expenses	27-330-2	40,000	38,000		48,000	43,333	4,667
Health Officer							
Other Expenses	27-331-0	35,000	55,000		55,000	28,548	26,452

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2007	
(A) Operations - Within "CAPS"	FCOA	For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH & WELFARE (Continued)							
Recreation & Education							
Parks & Playgrounds							
Salaries and Wages	28-350-1	627,000	693,000		668,000	593,049	74,951
Other Expenses	28-350-2	220,000	220,000		220,000	185,077	34,923
Celebration of Public Events							
Anniversary & Holidays							
Other Expenses	30-420-2	50,000	50,000		50,000	20,300	29,700
Housing Inspection							
Salaries and Wages	22-200-1	85,100	70,000		70,000	52,731	17,269
Other Expenses	22-200-2	15,000	20,000		20,000	9,140	10,860
Recycling Program							
Salaries and Wages	26-306-1	62,200	64,000		64,000	56,352	7,648
Other Expenses	26-306-2	10,000	12,000		12,000	8,033	3,967

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2007	
(A) Operations - Within "CAPS"	FCOA	For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
Garbage & Trash Removal							
Other Expenses	26-305	2,100,000	2,230,000		2,230,000	1,776,559	453,441
Animal Control							
Other Expenses	27-340-0	50,000	46,000		46,000	46,000	-
Municipal Court	43-490						
Salaries and Wages	43-490-1	271,500	260,000		250,000	239,537	10,463
Other Expenses	43-490-2	40,000	40,000		50,000	39,150	10,850
Public Defender	43-495						
Salaries and Wages	43-495-1	5,400	5,000		5,000	4,786	214
Prosecutor							
Salaries and Wages	20-275-0	45,000	45,000		45,000	38,606	6,394

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2007	
		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
Insurance							
General Liability	23-210-2	955,000	920,000		920,000	910,812	9,188
Employee Group Health	23-220-2	2,900,000	2,574,900		2,709,900	2,706,021	3,879
Contribution to Redevelopment Agency		35,000	50,000		50,000	46,158	3,842



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2007	
		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
Unclassified:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Utilities							
Electricity	31-430-0	350,000	300,000		330,000	326,876	3,124
Street Lighting	31-435-0	190,000	190,000		190,000	174,669	15,331
Telephone (excluding Equipment Acquisition)	31-440-0	110,000	120,000		120,000	99,410	20,590
Gasoline/Diesel	31-460-0	200,000	175,000		175,000	145,679	29,321
<b>Total Operations (Item 8(A)) within "CAPS"</b>	34-199	20,156,880	20,484,157	0	20,484,157	18,592,026	1,892,131
B. Contingent	35-470			xxxxxx			0
<b>Total Operations including Contingent - Within "CAPS"</b>	34-201	20,156,880	20,484,157	0	20,484,157	18,592,026	1,892,131
Detail:							0
Salaries & Wages	34-201-1	11,051,480	11,736,357	0	11,481,857	10,518,638	963,219
Other Expenses(Including Contingent)	34-201-2	9,105,400	8,747,800	0	9,002,300	8,073,388	928,912

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2007	
		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(1) DEFERRED CHARGES:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Emergency Authorizations	46-870			xxxxxx			xxxxxx
Overexpenditure of Appropriation Reserves	46-871	71,062	47,582	xxxxxx	47,582	47,582	xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2007	
		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and statutory Expenditures - Municipal within "CAPS" (continued)	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(2) STATUTORY EXPENDITURES	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Contribution to							
Social Security System (O.A.S.I)	36-472	425,000	431,000		431,000	413,408	17,592
Consolidated Police & Fireman's Pension Fund	36-474	30,500	30,231		30,231	30,202	29
Pension Adjustment Fund	36-475	14,691	29,844		29,844		29,844
State Unemployment Insurance	36-476	50,000	60,000		60,000	60,000	-
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	34-209	591,253	598,657	-	598,657	551,192	47,465
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	20,748,133	21,082,814	-	21,082,814	19,143,218	1,939,596

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2007	
		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
Passaic Valley Sewer Commission-Contractual	31-455-2	1,556,270	1,505,582		1,505,582	1,505,582	-
Maintenance of Free Public Library	29-390-2	930,000	890,000		890,000	890,000	-
Length of Service Award Program (LOSAP)	25-265-2	90,000	90,000		90,000	70,156	19,844
Police & Fireman's Retirement System of NJ	36-475	1,343,240	891,889		891,889	891,888	1
Public Employees Retirement System of NJ	36-471	307,655	177,088		177,088	177,088	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2007	
		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations Excluded From "CAPS"	34-300	4,227,165	3,554,559	-	3,554,559	3,534,714	19,845



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2007	
(A) Operations - Excluded from "CAPS"		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
Interlocal Municipal Service Agreements	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Interlocal Municipal Service Agreements	42-999	-	-	-	-	-	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2007	
		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303	-	-	-	-	-	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2007	
		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxx	xxxxxx	xxxxxx				xxxxxx
Board of Health (Public Health Priority Funding)							
Board of Health - Salaries and Wages	41-785-1	17,930	22,106		22,106	-	22,106
Secure Our Schools Grant	41-787-2		150,000		150,000	-	150,000
Local Share Matching - Grants	41-709		150,000		150,000	-	150,000
Clean Communities Program	41-770-0	29,391	26,623		26,623	24,885	1,738
Municipal Alliance on Alcohol and Drug Abuse Grant (MAADAG)							
State Share	41-703-0		17,500		17,500	15,373	2,127
Local Share Matching	41-703-0		4,375		4,375	-	4,375
Municipal Recycling Assistance Program (BCUA)	41-715-2		10,255		10,255	9,998	257
Public and Private Programs Offset by Revenues	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
State of New Jersey- Library State Aid	41-726-2		31,959		31,959	31,959	-
Click It or Ticket Grant	41-712-2		4,000		4,000	4,000	-
You Drink, You Drive, You Lose	41-716-2	5,000	5,000		5,000	5,000	-
Body Armor Replacement Program	41-729-2	7,572	15,269		15,269	(7,678)	22,947
Alcohol Education and Rehabilitation Fund	41-730-2	2,891	3,301		3,301	-	3,301
Hepatitis B Inoculation Grant	41-790-2		5,000		5,000	-	5,000
Safe Routes to Schools	41-791-2	18,000	18,000		18,000	16,719	1,281

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2007	
		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
Beverage Control Grant	41-727		3,550		3,550		3,550
NJ Dept. of Health - Healty Community Development	41-762	10,000				-	-
NJDEP- Recycling Tonnage Grant	41-701		6,839		6,839		6,839
Child Adolescent Health Program	41-728	10,000					
COPS in Schools Program	41-792	155,000					
<b>Total Public and Private Programs Offset by Revenues</b>	40-999	255,784	473,777	-	473,777	100,256	373,521
<b>Total Operations Excluded from "CAPS"</b>	34-305	4,482,949	4,028,336	-	4,028,336	3,634,970	393,366
Detail:							
Salaries & Wages	34-305-1	17,930	22,106	-	22,106	-	22,106
Other Expenses	34-305-2	4,465,019	4,006,230	-	4,006,230	3,634,970	371,260



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2007	
(C) Capital Improvements - Excluded from "CAPS"		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
<u>Public &amp; Private Programs OFF-SET by Revenues</u>	xxxxx	xxxxx		xxxxx	xxxxx	xxxxx	xxxxx
<u>New Jersey Transportation Trust Fund Authority Act</u>	41-865						
<u>Total Capital Improvements Excluded from "CAPS"</u>	44-999	100,000	100,000	-	100,000	100,000	-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2007	
		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations	46-870			xxxxx			xxxxx
Special Emergency Authorizations - 5 years (N.J.S. 40A4-55)	46-875			xxxxx			xxxxx
Special Emergency Authorizations - 3 Years (N.J.S. 40A4-55.1 & 40A:4-55.13)	46-871			xxxxx			xxxxx
Cancelled General Capital Fund Grants Receivable		50,000	50,000	xxxxx	50,000	50,000	xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
<b>Total Deferred Charges - Municipal Exculded from "CAPS"</b>	46-999	50,000	50,000	xxxxx	50,000	50,000	xxxxx
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	37-480			xxxxx			xxxxx
Transferred to B.O.E. for Use of Local Schools							
(N) (N.J.S.A> 40:48-17.1 & 17.3)	29-405			xxxxx			xxxxx
				xxxxx			xxxxx
(G) With Prior Written Consent of Local Finance Board: Cash Deficit of Preceeding Year	46-885			xxxxx			xxxxx
				xxxxx			xxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	6,546,200	5,822,951	-	5,822,951	5,425,915	393,366

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2007	
		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
For Local School District Purposes - Excluded from "CAPS"	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
(1) Type 1 District School Debt Service	xxxxx						xxxxx
Payment of Bond Principal	48-920						xxxxx
Payment of Bond Anticipation Notes	48-925						xxxxx
Interest on Bonds	48-930						xxxxx
Interest on Notes	48-935						xxxxx
							xxxxx
Total of Type I District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	-
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations - Schools	29-406						xxxxx
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	6,546,200	5,822,951	-	5,822,951	5,425,915	393,366
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	27,294,333	26,905,765	-	26,905,765	24,569,133	2,332,962
(M) Reserve for Uncollected Taxes	50-899	1,500,000	1,500,000		1,500,000	1,500,000	xxxxx
9. Total General Appropriations	34-499	28,794,333	28,405,765	-	28,405,765	26,069,133	2,332,962

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Operations	FCOA	Appropriated				Expended 2007	
		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for							
Municipal Purposes within "CAPS"	34-299	20,748,133	21,082,814	-	21,082,814	19,143,218	1,939,596
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Operations	34-300	4,227,165	3,554,559		3,554,559	3,534,714	19,845
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999						
Additional Appropriation Offset by Revenues	34-303						
Public & Private Programs Offset by revenues	40-999	255,784	473,777		473,777	100,256	373,521
Total Operations - Excluded from Caps	34-305	4,482,949	4,028,336	-	4,028,336	3,634,970	393,366
(C) Capital Improvements	44-999	100,000	100,000		100,000	100,000	
(D) Municipal Debt Service	45-999	1,913,251	1,644,615		1,644,615	1,640,945	XXXXXX
(E) Deferred Charges - Excluded from "CAPS"	46-999	50,000	50,000	XXXXXX	50,000	50,000	XXXXXX
(F) Judgements	37-480						
(G) Cash Deficit - With Prior Consent of LFB	46-885			XXXXXX			XXXXXX
(K) Local District School Purposes	29-410						XXXXXX
(N) Transferred to Board of Education	29-405			XXXXXX			XXXXXX
(M) Reserve for Uncollected Taxes	50-899	1,500,000	1,500,000	XXXXXX	1,500,000	1,500,000	XXXXXX
Total General Appropriations	34-499	28,794,333	28,405,765	-	28,405,765	26,069,133	2,332,962

**DEDICATED WATER UTILITY BUDGET**

City of Garfield

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>			
Rents	08-503	2,768,100	2,836,217	2,791,173
Miscellaneous	08-504	575,000		
	08-505			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxx	xxxxx	xxxxx	xxxxx
Additional Water Rents	08-504			
Reserve for Rate Stabilization				
Deficit (General Budget)	08-549			
<b>Total Water Utility Revenues</b>	<b>08-599</b>	<b>3,343,100</b>	<b>2,836,217</b>	<b>2,791,173</b>

\*Note: Use pages 31,32 and 33  
for water utility only.

All Other utilities use sheets  
34,35 and 36

DEDICATED WATER UTILITY BUDGET (continued)

City of Garfield

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2007	
		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating</b>	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Salaries and Wages	55-501	400,000	600,000		460,000	454,397	5,603
Other Expenses	55-502	1,500,000	1,300,000		1,480,000	1,479,206	794
Employees Group Insurance	55-504	150,000	200,000		160,000	97,500	
Prior Years Bills - P.V. Water Commission	55-505						
<b>Capital Improvements:</b>	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXX			
Capital Outlay	55-512						
Preliminary Engineering Fees	55-514						
<b>Debt Service</b>	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Payment of Bond Principal	55-520	35,000					XXXXX
Interest on Bonds	55-522	50,000	50,500		50,500	50,119	XXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXX
Interest on Notes	55-523	20,100	50,000		50,000	50,000	XXXXX
Loan Repayment-1981 Water Supply Fund	55-523	158,000	156,000		156,000	155,070	XXXXX
Loan Repayment-2004 EIT Loan	55-523	420,000	414,000		414,000	414,000	XXXXX

DEDICATED WATER UTILITY BUDGET (continued)

City of Garfield

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2007	
		For 2008	For 2007	For 2007 By Emergency Appropriations	Total For 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
<b>DEFERRED CHARGES:</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations	55-530			xxxxx			xxxxx
Overexpenditure of Appropriations	55-531		15,717	xxxxx	15,717	15,717	xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
<b>STATUTORY EXPENDITURES:</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Contribution to: Public Employees Retirement System	55-540						
Social Security System (O.A.S.I)	55-541	35,000	50,000		50,000	20,500	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
<b>Judgements</b>	<b>55-531</b>						
<b>Deficit in Operations in Prior Years</b>	<b>55-532</b>			xxxxx			xxxxx
<b>Surplus (General Budget)</b>	<b>55-545</b>	<b>575,000</b>		xxxxx			xxxxx
<b>TOTAL WATER UTILITY APPROPRIATIONS</b>	<b>55-599</b>	<b>3,343,100</b>	<b>2,836,217</b>	<b>0</b>	<b>2,836,217</b>	<b>2,736,509</b>	<b>6,397</b>

**CITY OF GARFIELD  
2008 MUNICIPAL BUDGET**

**Sheets 34 - 36 - Not Applicable to Municipal Budget and have been omitted from this document**

**DEDICATED ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
Assessment Cash	51-101			
<b>NOT APPLICABLE</b>				
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2007 Paid or Charged
		2008	2007	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

**DEDICATED WATER UTILITY ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
<b>NOT APPLICABLE</b>				
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2007 Paid or Charged
		2008	2007	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

**DEDICATED ASSESSMENT BUDGET**

**N/A**

**UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated				Realized in Cash in 2007
		2008		2007		
Assessment Cash	53-101					
Deficit ( _____ Utility Budget)	53-885					
Total _____ Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2007 Paid or Charged
		2008		2007		
Payment of Bond Principal	53-920					
Payment of Bond Anticipation Notes	53-925					
Total _____ Utility Assessment Appropriations	53-999					

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2008 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat, Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Housing and Community Development Act of 1974 - Escrow Account - Relocation Assistance Fund

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

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

## APPENDIX TO BUDGET STATEMENT

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

#### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2007

ASSETS			
Cash and Investments	1110100	6,684,100	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000		00
Federal and State Grants Receivable	1110200	300,382	00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	1,069,918	00
Tax Title Liens Receivable	1110400	64	00
Property Aquired By Tax Title Lien Liquidation	1110500	436,870	00
Other Receivables	1110600	132,993	00
Other Assets			00
Deferred Charges Required to be in 2008 Budget	1110700	71,062	00
Deferred Charges Required to be in budgets Subsequent to 2008	1110800		00
<b>Total Assets</b>	<b>1110900</b>	<b>8,695,389</b>	<b>00</b>

#### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	4,611,695	00
Reserve for Receivables	2110200	1,639,845	00
Surplus	2110300	2,443,849	00
<b>Total Liabilities, Reserves and Surplus</b>		<b>8,695,389</b>	<b>00</b>

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

		YEAR 2007		YEAR 2006	
Surplus Balance, January 1st	2310100	2,249,832	00	1,546,666	00
<b>CURRENT REVENUE ON A CASH BASIS:</b>					
Current Taxes					
*(Percentage collected:2007 97.41%, 2006 97.36%)	2310200	42,776,364	00	41,403,962	00
Delinquent Taxes	2310300	841,624	00	916,883	00
Other Revenues and Additions to Income	2310400	9,439,989	00	8,887,517	00
<b>Total Funds</b>	<b>2310500</b>	<b>55,307,809</b>	<b>00</b>	<b>52,755,028</b>	<b>00</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>					
Municipal Appropriations	2310600	26,905,765	00	25,512,470	00
School Taxes (Including Local and Regional)	2310700	21,189,604	00	20,405,815	00
County Taxes (Including Added Tax Amounts)	2310800	4,618,506	00	4,216,500	00
Special District Taxes	2310900				
Other Expenditures and Deductions From Income	2311000	150,085	00	370,411	00
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>52,863,960</b>	<b>00</b>	<b>50,505,196</b>	<b>00</b>
Less: Expenditures to be Raised by Future Taxes	2311200				00
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>52,863,960</b>	<b>00</b>	<b>50,505,196</b>	<b>00</b>
Surplus Balance, December 31st	2311400	2,443,849	00	2,249,832	00

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2008 Budget

Surplus Balance December 31, 2007	2311500	2,443,849	00
Current Surplus Anticipated in 2008 Budget	2311600	1,900,000	00
Surplus Balance Remaining	2311700	543,849	00

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

**2008**  
**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

**CAPITAL BUDGET**

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.

No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

3 years. (Population under 10,000)

6 years. (Over 10,000 and all county governments)

\_\_\_\_ years. (Exceeding minimum time period)

Check if municipality is under 10,000 has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Mayor, Council and City Manager, in presenting this Capital Improvement Program, is desirous of informing the residents and taxpayers of the City of its projected needs for 2008 through 2013. These projects have been given serious consideration and the Governing Body has proposed projects that will be beneficial to the Community. As in the past, every effort will be made to receive outside funding for these projects, which will keep the cost to taxpayers as low as possible.

The Capital Improvement Program is flexible in that it may be amended at any time to increase or decrease amounts, as well as add or delete items, these actions must be done with the approval of the Government Body. The following is a recap of the yearly program totals:

<u>Year</u>	<u>General Capital</u>	<u>Water Utility Capital</u>	<u>Total</u>
2008	\$980,000.00		\$980,000.00
2009	200,000.00		200,000.00
2010	200,000.00		200,000.00
2011	200,000.00		200,000.00
2012	200,000.00		200,000.00
2013	200,000.00		200,000.00
	<u>\$1,980,000.00</u>	<u>NONE</u>	<u>\$1,980,000.00</u>



6 YEAR CAPITAL PROGRAM 2008-2013  
Anticipated Project Schedule and Funding Requirements

Local Unit City of Garfield

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNT PER BUDGET YEAR					
				5a 2008	5b 2009	5c 2010	5d 2011	5e 2012	5f 2013
Road Resurfacing & Curbs	G-1	\$1,200,000.00		\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
River Drive Roadway	G-2	510,000.00		510,000.00					
Midland Ave. - Sanitary Sewer	G-3	270,000.00		270,000.00					
<b>TOTALS - ALL PROJECTS</b>		<b>\$1,980,000.00</b>		<b>\$980,000.00</b>	<b>\$200,000.00</b>	<b>\$200,000.00</b>	<b>\$200,000.00</b>	<b>\$200,000.00</b>	<b>\$200,000.00</b>





**SUMMARY OF APPROPRIATIONS**

<b>5. GENERAL APPROPRIATIONS</b>	xxxxxxx	xxxxxxxxxxx
Within "CAPS"	xxxxxxx	xxxxxxxxxxx
(a&b) Operations Including Contingent	34-201	\$ 20,156,880
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 591,253
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxx
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 4,482,949
(c) Capital Improvements	44-999	\$ 100,000
(d) Municipal Debt Service	45-999	\$ 1,913,251
(e) Deferred Charges - Municipal	46-999	\$ 50,000
(f) Judgements	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	29-410	\$
(m) Reserve for Uncollected Taxes	50899	\$ 1,500,000
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	<b>34-499</b>	<b>\$ 28,794,333</b>

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 9th day of September, 2008.  
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 2008 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 9th day of September, 2008, \_\_\_\_\_, Clerk

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2007	APPROPRIATIONS	F COA	Appropriated		Expended 2007					
		2008	2007				For 2008	For 2007	Paid or Charged		Reserved			
Amount To Be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
			N/A		Salaries & Wages	54-385-1								
Interest Income	54-113				Other Expenses	54-385-2								
					Maintenance of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Reserve Funds:					Salaries & Wages	54-375-1								
					Other Expenses	54-375-2								
Public and Private Revenues:					Historic Preservation: Salaries & Wages	54-176-1	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					Other Expenses	54-176-2								
<b>Total Trust Fund Revenues:</b>	<b>54-299</b>				Acquisition of Lands for Recre- ation and Conservation	54-915-2								
<b>Summary of Program</b>					Acquisition of Farmland	54-916-2								
Year Referendum Passed/Implemented:					Down Payments on Improvements	54-902-2								
Rate Assessed:				\$ _____	Debt Service:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Total Tax Collected to date				\$ _____	Payment of Bond Principal	54-920-2							XXXXXX	XX
Total Expended to date				\$ _____	Payment of bond Anticipation Notes and Capital Notes	54-925-2							XXXXXX	XX
Total Acreage Preserved to date				_____	Interest on Bonds	54-930-2							XXXXXX	XX
Recreation land preserved in 2007:				_____	Interest on Notes	54-935-2							XXXXXX	XX
Farmland preserved in 2007:				_____	Reserve for Future Use	54-950-2								
					<b>Total Trust Fund Appropriations:</b>	54-499								

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

Contracting Unit: City of Garfield

Year Ending: December 31, 2007

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

1.

2.

3.

4.

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

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

\_\_\_\_\_

Date

\_\_\_\_\_

Clerk of the Governing Body