

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

MUNICIPALITY: CITY OF GARFIELD

COUNTY: BERGEN

Joseph Delaney	July 1, 2016
<b>Mayor's Name</b>	<b>Term Expires</b>

<b>Governing Body Members</b>	
Name	Term Expires
Councilman Louis G. Aloia	July 1, 2016
Councilman Frank J. Calandriello	July 1, 2016
Councilman Glenn A. Mati	July 1, 2016
Councilwoman Tana M. Raymond	July 1, 2016

<b>Municipal Officials</b>	
Andrew J. Pavlica	September 4, 1987
<b>Municipal Clerk</b>	<b>Date of Orig. Appt.</b>
Rose Marie 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>
John J. Bruno, Jr.	CR00398
<b>Municipal Attorney</b>	<b>Lic No.</b>

**Official Mailing Address of Municipality**

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

Please attach this to your 2014 Budget and Mail to:

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

<u>Division Use Only</u>
Municode: _____
Public Hearing Date: _____

**2014  
MUNICIPAL BUDGET**

Municipal Budget of the City of Garfield, County of Bergen for the Fiscal Year 2014

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 25th day of February, 2014 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

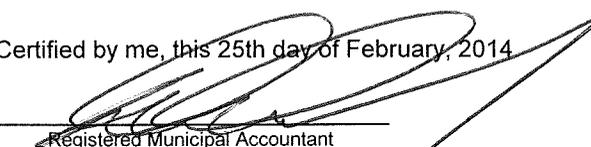
Certified by me, this 25th day of February, 2014

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.

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 25th day of February, 2014

Certified by me, this 25th day of February, 2014

  
\_\_\_\_\_  
Registered Municipal Accountant  
Lerch, Vinci & Higgins, LLP  
\_\_\_\_\_  
Address  
17-17 Route 208N, Fair Lawn, NJ 07410  
\_\_\_\_\_  
Address  
(201) 791-7100  
\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
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: \_\_\_\_\_, 2014

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: \_\_\_\_\_, 2014

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 2014**

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

**Be it Further Resolved, that said Budget be published in The Record in the issue of March 3, 2014**

**The Governing Body of the City of Garfield does hereby approve the following as the Budget for the year 2014:**

<b>RECORDED VOTE</b> <b>(Insert last name)</b>	<b>Ayes</b>	{ Delaney { Aloia { Calandriello { Mati { Raymond	<b>Nayes</b>	{ { { {	<b>Abstained</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 February 25, 2014.**

**A hearing on the Budget and Tax Resolution will be held at the Garfield City Hall, on April 8, 2014 at 8:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2014 may be presented by taxpayers or other interested persons.**

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

	YEAR 2014	
<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
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	26,238,875	00
<b>2. Appropriations excluded from "CAPS"</b>		XX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	5,684,752	00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	5,684,752	00
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 96.68 Percent of Tax Collections</b>	1,800,000	00
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	33,723,627	00
Building Aid Allowance 2012 - \$ _____ for Schools-State Aid 2011 - \$ _____		
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>	9,944,083	00
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXX	XX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	23,075,839	00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		
(c) Minimum Library Tax (Item 6(c), Sheet 11)	703,705	00

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget		Water Utility		Utility		Utility	
<b>Budget Appropriations - Adopted Budget</b>	<b>32,750,364</b>	<b>00</b>	<b>2,903,000</b>	<b>00</b>	<b>N/A</b>			
<b>Budget Appropriations Added by N.J.S. 40A:4-87</b>	<b>245,706</b>	<b>00</b>		<b>00</b>				
<b>Emergency Appropriations</b>	<b>-</b>	<b>00</b>		<b>00</b>				
<b>Total Appropriations</b>	<b>32,996,070</b>	<b>00</b>	<b>2,903,000</b>	<b>00</b>				
<b>Expenditures</b>								
<b>Paid or Charged (Including Reserve for     Uncollected Taxes)</b>	<b>31,754,855</b>	<b>00</b>	<b>2,804,663</b>	<b>00</b>				
<b>Reserved</b>	<b>1,163,228</b>	<b>00</b>	<b>28,614</b>	<b>00</b>				
<b>Unexpended Balances Cancelled</b>	<b>77,987</b>	<b>00</b>	<b>69,723</b>	<b>00</b>				
<b>Total Expenditures and Unexpended     Balances Cancelled</b>	<b>32,996,070</b>	<b>00</b>	<b>2,903,000</b>	<b>00</b>				
<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 2013 Reserved."

## EXPLANATORY STATEMENT - (Continued) BUDGET MESSAGE

### I. General

To the Residents of the City of Garfield:

The 2013 Budget submitted herewith reflects the amount necessary for the support of the Municipal Operations.

#### Comparison of Tax Rates

The Mayor and Council has only the authority to approve the "Local Municipal Budget". The municipal tax rate for the year 2013 was \$1.12. The estimated municipal tax rate for 2014 is \$1.14.

#### Health Benefits

Chapter 2, Public Laws of 2010 implemented requirements for all local units to begin collecting 1.5% of employee salaries to offset employer health care costs. The following schedule presents an analysis of estimated health insurance costs for 2014.

City Budget Appropriation	\$	4,100,000
Estimated Employee Contributions		300,000
 Total Estimated Health Benefits Costs	 \$	 <u>4,400,000</u>

### II. Appropriations "CAP"

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.

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.

The actual calculation is somewhat complex, but in general it works as follows: Starting with the 2013 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 3.5%, this gives you the basic "CAP" or the increase in appropriations over the 2013 Total General Appropriations.

In addition to the increase allowed above, other increases are allowed

- o increases funded by the added valuation from new construction and improvements
- o amounts approved by referendum.
- o amounts available from prior year "CAP" banks

**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**

II. Appropriation "CAP" (Continued)		III. Tax Levy Cap	
<p>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:</p>		<p>Chapter 44 of the Laws of 2010 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 2.0% increase to the previous year's tax levy, which is then subject to various exclusions. The formula to calculate the 2014 tax levy CAP is as follows:</p>	
<u>Total Appropriations for the 2013 Budget</u>	\$ 32,750,364	Amount to be Raised by Taxation - 2013 Budget	\$ 22,558,080
<u>Modifications:</u>		Less:	
Less:		Prior Year Deferred Charges Unfunded	<u>(29,195)</u>
Public and Private Programs- Excluded From CAPS	\$ 5,000		22,528,885
Capital Improvements	100,000	2% Allowable Increase	<u>450,578</u>
Municipal Debt Service	2,365,000	Adjusted Tax Levy, Prior to Exclusions	22,979,463
Deferred Charges	119,195		
Reserve For Uncollected Taxes	1,800,000	Exclusions:	
Other Operations	<u>2,653,805</u>	Allowable Debt Service Increase	156,655
Total Modifications	<u>7,043,000</u>	Allowable Health Insurance Increase	174,504
Amount Which "CAP" is Applied	25,707,364	Allowable Capital Improvement Fund Increase	130,000
0.5% "CAP"	128,537	Deferred Charges Unfunded	<u>23,777</u>
Additional 3.0% - Ordinance	771,221		484,936
Added Value of New Construction (Estimated)	96,547	Adjusted Tax Levy	23,464,399
CAP Bank	<u>1,559,218</u>	Additions:	
Total Allowable General Appropriations for Mun. Purposes Within "CAP"	28,262,887	Added Value of New Construction (Estimated)	96,547
Total General Appropriations Subject to "CAP" Set forth in this Budget	<u>26,238,875</u>	CAP Bank Utilized	<u>-</u>
Available "CAP" Bank	<u>2,024,012</u>	Maximum Allowed Amount to be Raised by Taxes - 2013	23,560,946
		Amount to be Raised by Taxes Set Forth in this Budget	<u>23,075,839</u>
		Available "CAP" Bank	\$ <u>485,107</u>

Sheet 3c (1)

**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 April 8, 2014 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 2013 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

Sheet 3c (3)

**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	5,775	\$ 2,053,016	X		X
Department of Public Works	1,234	\$ 263,880	X		X
Administration / Other	2,956	\$ 403,560	X		X
<b>Totals</b>	9,965 days	\$ 2,720,456			
<b>Total Funds Reserved as of end of 2013:</b>		\$ 1,067,942			
<b>Total Funds Appropriated in 2014:</b>					

**CURRENT FUND - ANTICIPATED REVENUES**

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
<b>1. Surplus Anticipated</b>	<b>08-101</b>	2,500,000	2,200,000	2,200,000
<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>	2,500,000	2,200,000	2,200,000
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	<b>xxxxxxx</b>	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Licenses	<b>xxxxxxx</b>			
Alcoholic Beverages	<b>08-103</b>	39,000	39,000	39,300
Other	<b>08-104</b>	70,000	40,000	77,496
Fees and Permits	<b>08-105</b>	240,000	293,000	247,139
Fines and Costs:	<b>xxxxxxx</b>			
Municipal Court	<b>08-110</b>	1,000,000	1,000,000	1,115,049
Interest and Costs on Taxes	<b>08-112</b>	250,000	250,000	364,742
Anticipated Surplus - Water Utility	<b>08-114</b>	470,000	300,000	300,000

**CURRENT FUND - ANTICIPATED REVENUES**

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued):</b>				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	2,069,000	1,922,000	2,143,726

**CURRENT FUND - ANTICIPATED REVENUES**

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Consolidated Municipal Property Tax Relief Aid	09-200	664,439	664,439	606,232
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	2,016,544	2,016,544	2,074,751
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>2,680,983</b>	<b>2,680,983</b>	<b>2,680,983</b>

**CURRENT FUND - ANTICIPATED REVENUES**

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
<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	255,000	250,000	335,381
<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>	255,000	250,000	335,381

**CURRENT FUND - ANTICIPATED REVENUES**

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
<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 2013
		2014	2013	
<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	XXXXXX	XXXXXX	XXXXXX
Alcohol Education and Rehabilitation Fund	10-730		5,489	5,489
Click It or Ticket	10-701		4,000	4,000
Amerigroup Corporation - Health Promotions Program Grant	10-706		1,500	1,500
Emergency Management	10-707		5,000	5,000
Clean Communities Program	10-708		42,574	42,574
Recycling Tonnage	10-727		42,926	42,926
Historical Society	10-709	5,100	5,000	5,000
Municipal Alliance	10-702		9,080	9,080
Body Armor	10-711		14,090	14,090
Robert Wood Johnson Foundation	10-703		93,240	93,240
Drive Sober or Get Pulled Over	10-713		8,800	8,800
ROID Grant	10-705		10,000	10,000
Safe Routes to Schools	10-710		17,243	17,243





**CURRENT FUND - ANTICIPATED REVENUES**

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
<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>1,384,000</b>	<b>1,426,000</b>	<b>1,456,919</b>

**CURRENT FUND - ANTICIPATED REVENUES**

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
<b>SUMMARY OF REVENUES</b>	XXXXXX	XXXXXX	XXXXXX	XXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	2,500,000	2,200,000	2,200,000
<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>	2,069,000	1,922,000	2,143,726
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	2,680,983	2,680,983	2,680,983
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>	255,000	250,000	335,381
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>	5,100	258,942	258,942
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>	1,384,000	1,426,000	1,456,919
Total Miscellaneous Revenues	<b>13-099</b>	6,394,083	6,537,925	6,875,951
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	1,050,000	1,000,000	1,454,229
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	<b>13-199</b>	9,944,083	9,737,925	10,530,180
<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>	23,075,839	22,558,080	XXXXXX
b) Addition to Local District School Tax	<b>07-191</b>			XXXXXX
c) Minimum Library Tax	<b>07-192</b>	703,705	708,301	XXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	23,779,544	23,266,381	23,428,935
<b>7. Total General Revenues</b>	<b>13-299</b>	33,723,627	33,004,306	33,959,115

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS							
General Administration							
Salaries and Wages	20-100-1	298,577	288,100		293,100	278,951	14,149
Other Expenses	20-100-2	65,000	40,000		80,000	72,442	7,558
Mayor and Council							
Salaries and Wages	20-110-1	45,755	37,655		39,655	37,455	2,200
City Clerk's Office							
Salaries and Wages	20-120-1	236,626	212,500		227,500	216,521	10,979
Other Expenses	20-120-2	65,000	50,000		65,000	64,896	104
Elections							
Other Expenses	20-120-12	40,000	50,000		25,000	16,860	8,140

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS (Continued)							
Financial Administration							
Salaries and Wages	20-130-1	231,056	215,041		227,041	217,218	9,823
Other Expenses							
Audit Services	20-135-2	55,000	43,000		68,000	54,340	13,660
Miscellaneous- Other Expenses	20-130-2	60,000	80,000		55,000	47,662	7,338
ADP Services	20-130-2	35,700	35,000		35,000	31,000	4,000
Tax Assessment Administration							
Salaries and Wages	20-150-1	88,945	86,690		86,690	86,689	1
Other Expenses	20-150-2	45,900	45,000		48,500	47,866	634
Revenue Administration							
Salaries and Wages	20-145-1	185,625	167,281		177,281	167,280	10,001
Other Expenses	20-145-2	91,800	90,000		70,000	58,129	11,871

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
Legal Services							
Salaries and Wages	20-155-1	126,072	132,200		132,200	123,780	8,420
Other Expenses	20-155-2	60,000	35,000		85,000	70,283	14,717
Other Expenses - Tax Court Appeal Counsel	20-155-2	50,000					
Engineering Services							
Salaries and Wages	20-165-1	29,961	29,374		29,375	29,374	1
Other Expenses	20-165-2	26,520	26,000		26,000	18,000	8,000
Public Buildings & Grounds							
Salaries and Wages	20-310-1	54,425	54,882		57,382	56,543	839
Other Expenses	20-310-2	91,800	90,000		90,000	86,122	3,878
Municipal Land Use Law (NJS 40:55-1)							
Planning Board							
Salaries and Wages	21-180-1	6,500			6,500	5,544	956
Other Expenses	21-180-2	25,500	25,000		18,000	10,949	7,051

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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	12,398	12,155		12,155	12,155	
Other Expenses	21-185-2	10,200	10,000		9,000	4,660	4,340
PUBLIC SAFETY							
Fire							
Other Expenses	25-265-0	316,200	310,000		600,000	582,369	17,631
Aid to Ambulance Corps							
Other Expenses	25-260-2	45,900	45,000		100,000	98,824	1,176

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (Continued)							
Police							
Salaries and Wages	25-240-1	8,185,201	8,004,193		7,749,193	7,543,539	205,654
Other Expenses	25-240-2	204,000	200,000		285,000	271,379	13,621
Pension Pursuant to R.S. 43:12	25-242-2	4,284	4,200		4,200	2,400	1,800
Purchase of Police Cars	25-241-2	91,800	90,000		130,000	129,156	844
Traffic Division	25-241-2	20,400	20,000		20,000	15,963	4,037
Uniform Fire Safety Inspection Act							
Salaries and Wages	25-265-1	179,938	185,906		185,906	172,563	13,343
Other Expenses	25-265-2	30,600	30,000		30,000	21,651	8,349
Emergency Management Services							
Salaries and Wages	25-252-1	3,184	3,121		3,122	3,121	1
Other Expenses	25-252-2	25,500	25,000		25,000	19,854	5,146

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
STREETS & ROADS							
Road Repairs & Maintenance							
Salaries and Wages	26-290-1	1,410,739	1,351,885		1,251,882	1,213,465	38,417
Other Expenses	26-290-2	306,000	300,000		300,000	281,595	18,405
Snow Removal	26-290-2	300,000	80,000		80,000	74,951	5,049
Recycling Program							
Other Expenses	26-306-2	10,200	10,000		10,000	5,879	4,121
HEALTH & WELFARE							
Board of Health							
Salaries and Wages	27-330-1	201,976	192,580		204,580	193,541	11,039
Other Expenses	27-330-2	45,800	40,000		40,000	32,401	7,599
Health Officer							
Other Expenses	27-331-0	36,414	35,700		35,700	26,280	9,420

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH & WELFARE (Continued)							
Recreation & Education							
Parks & Playgrounds							
Salaries and Wages	28-350-1	669,741	645,216		665,216	652,634	12,582
Other Expenses	28-350-2	224,400	220,000		238,000	228,310	9,690
Celebration of Public Events							
Anniversary & Holidays							
Other Expenses	30-420-2	51,000	50,000		20,000	8,928	11,072
Housing Inspection							
Salaries and Wages	22-200-1	82,556	63,128		63,128	55,072	8,056
Other Expenses	22-200-2	15,300	15,000		15,000	11,606	3,394
Garbage & Trash Removal							
Other Expenses	26-305	2,000,000	2,100,000		1,830,000	1,777,197	52,803

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
Animal Control							
Other Expenses	27-340-0	37,128	36,400		36,400	36,400	
Municipal Court	43-490						
Salaries and Wages	43-490-1	323,117	319,587		299,587	281,714	17,873
Other Expenses	43-490-2	56,100	55,000		55,000	42,372	12,628
Public Defender	43-495						
Salaries and Wages	43-495-1	5,280	4,176		4,676	4,426	250
Prosecutor							
Salaries and Wages	20-275-0	54,134	47,308		57,308	53,058	4,250
Insurance							
Other Insurance	23-210-2	1,135,000	1,155,000		1,432,500	1,432,102	398
Employee Group Health	23-220-2	4,001,367	3,983,565		3,793,565	3,486,566	306,999
Health Benefit Waiver	23-221-2	65,000	53,750		54,250	54,070	180





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
Unclassified:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Utilities							
Communications	31-420-0	193,800	190,000		220,000	203,412	16,588
Electricity	31-430-0	407,633	399,640		339,640	313,791	25,849
Street Lighting	31-435-0	246,891	242,050		272,050	263,814	8,236
Telephone	31-440-0	50,000	70,000		20,000	9,077	10,923
Gasoline/Diesel	31-460-0	204,000	200,000		200,000	189,590	10,410
Total Operations (Item 8(A)) within "CAPS"	34-199	23,545,851	22,890,503	0	22,905,502	21,856,852	1,048,650
B. Contingent	35-470			xxxxxx			0
Total Operations including Contingent - Within "CAPS"	34-201	23,545,851	22,890,503	0	22,905,502	21,856,852	1,048,650
Detail:							0
Salaries & Wages	34-201-1	12,644,653	12,261,824	0	12,037,322	11,665,681	370,685
Other Expenses(Including Contingent)	34-201-2	10,901,198	10,628,679	0	10,928,180	10,012,326	907,851



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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	478,523	483,276		448,276	429,689	18,587
Pension Adjustment Fund	36-475	15,000	15,000		15,000	10,183	4,817
State Unemployment Insurance	36-476	105,000	105,000		105,000	105,000	-
Police & Fireman's Retirement System of NJ	36-475	1,599,307	1,679,861		1,679,861	1,679,861	-
Public Employees Retirement System of NJ	36-471	495,194	533,724		553,724	542,550	11,174
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	34-209	2,693,024	2,816,861	-	2,801,861	2,767,283	34,578
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	26,238,875	25,707,364	-	25,707,363	24,624,135	1,083,228

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
Passaic Valley Sewer Commission-Contractual	31-455-2	1,765,000	1,738,805		1,738,806	1,738,806	
Maintenance of Free Public Library	29-390-2	850,000	835,000		835,000	835,000	
Length of Service Award Program (LOSAP)	25-265-2	81,600	80,000		80,000		80,000
Insurance	23-220-2						
Employee Group Health	23-220-2	98,633					





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxx	xxxxxx	xxxxxx				xxxxxx
Clean Communities Program	41-708		42,574		42,574	42,574	
Alcohol Education and Rehabilitation Fund	41-730-2		5,489		5,489	5,489	
Recycling Tonnage Grant	41-727		42,926		42,926	42,926	
Amerigroup - Health Department	41-706		1,500		1,500	1,500	
Emergency Management	41-707		5,000		5,000	5,000	
Body Armor Replacement Program	41-711		5,854		5,854	5,854	
Drive Sober or Get Pulled Over	41-713		8,800		8,800	8,800	
Historical Society	41-709	5,100	5,000		5,000	5,000	
Municipal Alliance	41-702		9,080		9,080	9,080	
Roid Grant	41-705		10,000		10,000	10,000	
Robert Wood Johnson Foundation Grant	41-703		93,240		93,240	93,240	
Safe Routes to School	41-710		17,243		17,243	17,243	
Click It or Ticket	41-701		4,000		4,000	4,000	









**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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	90,000	90,000	xxxxx	90,000	90,000	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	46-872		29,195		29,195	29,195	xxxxx
Deferred Charges Unfunded - General Capital Fund				xxxxx			xxxxx
Ordinance 2064		20,250					
Ordinance 2065		2,795					
Ordinance 2202		573		xxxxx			xxxxx
Ordinance 2426		103					
Ordinance 2504		56		xxxxx			xxxxx
<b>Total Deferred Charges - Municipal Excluded from "CAPS"</b>	<b>46-999</b>	<b>113,777</b>	<b>119,195</b>	<b>xxxxx</b>	<b>119,195</b>	<b>119,195</b>	<b>-</b>
(F) Judgements (N.J.S.A. 40A:4-45.3cc) Transferred to B.O.E. for Use of Local Schools	37-480			xxxxx			xxxxx
(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	5,684,752	5,488,706	-	5,488,707	5,330,720	80,000

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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	5,684,752	5,488,706	-	5,488,707	5,330,720	80,000
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	31,923,627	31,196,070	-	31,196,070	29,954,855	1,163,228
(M) Reserve for Uncollected Taxes	50-899	1,800,000	1,800,000		1,800,000	1,800,000	-
9. Total General Appropriations	34-499	33,723,627	32,996,070	-	32,996,070	31,754,855	1,163,228

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  Summary of Operations	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for							
Municipal Purposes within "CAPS"	34-299	26,238,875	25,707,364	-	25,707,363	24,624,135	1,083,228
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Operations	34-300	2,795,233	2,653,805		2,653,806	2,573,806	80,000
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	5,100	250,706		250,706	250,706	-
Total Operations - Excluded from Caps	34-305	2,800,333	2,904,511	-	2,904,512	2,824,512	80,000
(C) Capital Improvements	44-999	230,000	100,000		100,000	100,000	
(D) Municipal Debt Service	45-999	2,540,642	2,365,000		2,365,000	2,287,013	-
(E) Deferred Charges - Excluded from "CAPS"	46-999	113,777	119,195	XXXXXX	119,195	119,195	-
(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	1,800,000	1,800,000	XXXXXX	1,800,000	1,800,000	-
Total General Appropriations	34-499	33,723,627	32,996,070	-	32,996,070	31,754,855	1,163,228

**DEDICATED WATER UTILITY BUDGET**

City of Garfield

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
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>	08-500			
Rents	08-503	3,147,000	2,903,000	3,225,360
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>	08-599	3,147,000	2,903,000	3,225,360

\*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 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Salaries and Wages	55-501	120,000	120,000		120,000	104,142	15,858
Other Expenses	55-502	1,625,000	1,625,000		1,625,000	1,615,141	9,859
Employees Group Insurance	55-504	45,000	45,000		45,000	45,000	
<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						0
Preliminary Engineering Fees	55-514						
<b>Debt Service</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Payment of Bond Principal	55-520	270,000	140,000		140,000	140,000	xxxxx
Interest on Bonds	55-522	186,000	96,000		96,000	89,919	xxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521		26,000		26,000	26,000	xxxxx
Interest on Notes	55-523		120,000		120,000	73,349	xxxxx
Loan Repayment-1981 Water Supply Fund	55-523						xxxxx
Loan Repayment-2004 EIT Loan	55-523	420,000	420,000		420,000	403,009	xxxxx

DEDICATED WATER UTILITY BUDGET (continued)

City of Garfield

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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			xxxxx			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	11,000	11,000		11,000	8,103	2,897
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>470,000</b>	<b>300,000</b>	xxxxx	<b>300,000</b>	<b>300,000</b>	xxxxx
<b>TOTAL WATER UTILITY APPROPRIATIONS</b>	<b>55-599</b>	<b>3,147,000</b>	<b>2,903,000</b>		<b>2,903,000</b>	<b>2,804,663</b>	<b>28,614</b>

**CITY OF GARFIELD  
2014 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 2013
		2014	2013	
Assessment Cash	51-101			
<b>NOT APPLICABLE</b>				
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2013 Paid or Charged
		2014	2013	
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 2013
		2014	2013	
<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	FCOA	Appropriated		Expended 2013 Paid or Charged
		2014	2013	
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 2013
		2014		2013		
Assessment Cash	53-101					
Deficit ( _____ Utility Budget)	53-885					
Total _____ Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2013 Paid or Charged
		2014		2013		
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 2013 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat, Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans 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, 2013

ASSETS			
Cash and Investments	1110100	11,152,623	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000		00
Federal and State Grants Receivable	1110200	35,744	00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	1,304,840	00
Tax Title Liens Receivable	1110400	129,006	00
Property Acquired By Tax Title Lien Liquidation	1110500	436,870	00
Other Receivables	1110600	8,240	00
Other Assets			00
Deferred Charges Required to be in 2014 Budget	1110700	90,000	00
Deferred Charges Required to be in budgets Subsequent to 2014	1110800	90,000	00
Total Assets	1110900	13,247,323	00

#### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	6,099,602	00
Reserve for Receivables	2110200	1,878,956	00
Surplus	2110300	5,268,765	00
Total Liabilities, Reserves and Surplus		13,247,323	00

School Tax Levy Unpaid	2220100		
Less: School Tax Deferred	2220200		
*Balance Included in Above "Cash Liabilities"	2220300		

		YEAR 2013		YEAR 2012	
Surplus Balance, January 1st	2310100	4,354,309	00	4,223,776	00
CURRENT REVENUE ON A CASH BASIS:					
Current Taxes					
*(Percentage collected: 2013 97.58%, 2012 96.88%)	2310200	50,761,990	00	49,867,614	00
Delinquent Taxes	2310300	1,454,230	00	1,158,568	00
Other Revenues and Additions to Income	2310400	9,386,644	00	9,203,568	00
Total Funds	2310500	65,957,173	00	64,453,526	00
EXPENDITURES AND TAX REQUIREMENTS:					
Municipal Appropriations	2310600	31,319,819	00	30,478,997	00
School Taxes (Including Local and Regional)	2310700	24,280,190	00	24,039,792	00
County Taxes (Including Added Tax Amounts)	2310800	4,852,865	00	4,869,773	00
Special District Taxes	2310900				
Other Expenditures and Deductions From Income	2311000	235,534	00	710,655	00
Total Expenditures and Tax Requirements	2311100	60,688,408	00	60,099,217	00
Less: Expenditures to be Raised by Future Taxes	2311200	0		0	00
Total Adjusted Expenditures and Tax Requirements	2311300	60,688,408	00	60,099,217	00
Surplus Balance, December 31st	2311400	5,268,765	00	4,354,309	00

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2014 Budget

Surplus Balance December 31, 2013	2311500	5,268,765	00
Current Surplus Anticipated in 2014 Budget	2311600	2,500,000	00
Surplus Balance Remaining	2311700	2,768,765	00

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

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

CAPITAL BUDGET

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

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

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

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

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

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

3 years. (Population under 10,000)

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

\_\_\_ 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 2014 through 2019. 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>
2014	200,000.00	0.00	\$200,000.00
2015	200,000.00		200,000.00
2016	200,000.00		200,000.00
2017	200,000.00		200,000.00
2018	200,000.00		200,000.00
2019	200,000.00		200,000.00
	<u>\$1,200,000.00</u>	<u>\$0.00</u>	<u>\$1,200,000.00</u>

CAPITAL BUDGET (Current Year Action)  
2014

Local Unit City of Garfield

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	Planned Funding Services For Current Year - 2014					6 TO BE FUNDED IN FUTURE YEARS
				5a 2013 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
Road Improvement Program	C-1	\$200,000.00		10,000.00				\$190,000.00	
<b>TOTALS - ALL PROJECTS</b>		<b>\$200,000.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$190,000.00</b>	<b>\$0.00</b>

6 YEAR CAPITAL PROGRAM 2014-2019  
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 2014	5b 2015	5c 2016	5d 2017	5e 2018	5f 2019
Road Improvement Program	C-1	\$1,200,000.00		\$200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
TOTALS - ALL PROJECTS		\$1,200,000.00		\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00

6 YEAR CAPITAL PROGRAM - 2014-2019  
 Summary of Anticipated Funding Sources and Amounts

Local Unit City of Garfield

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVE- MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN- AID AND OTHER FUNDS	BONDS AND NOTES			
		3a Current Year 2014	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Road Improvement Program	\$1,200,000.00			60,000.00			1,140,000.00			
<b>TOTALS - ALL PROJECTS</b>	<b>\$1,200,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$60,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,140,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**SECTION 2 - UPON ADOPTION FOR YEAR 2014**

(Only to be Included in the Budget as Finally Adopted)

**RESOLUTION**

Be It Resolved by the City Council of the City of Garfield, County of Bergen

that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$23,075,839 (Item 2 below) for municipal purposes, and
- (b) \$ \_\_\_\_\_ (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ \_\_\_\_\_ (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ \_\_\_\_\_ (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ \_\_\_\_\_ \$703,705 \_\_\_\_\_ (Item 5 below) Minimum Library Tax

**RECORDED VOTE**

(Insert last name)

**Ayes**

**Nays**

**Abstained**

**Absent**

(	(	(
(	(	(
(	(	(
(	(	(
(	(	(
(	(	(
(	(	(

**SUMMARY OF REVENUES**

1. General Revenues

Surplus Anticipated	08-100	\$ 2,500,000
Miscellaneous Revenues Anticipated	13-099	\$ 6,394,083
Receipts from Delinquent Taxes	15-499	\$ 1,050,000
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	<b>07-190</b>	<b>\$ 23,075,839</b>
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</b>		
Item 6, Sheet 42	07-195	\$
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only		
<b>4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</b>		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	
<b>5. AMOUNT TO BE RAISED BY TAXATION - MINIMUM LIBRARY TAX</b>	<b>07-192</b>	<b>\$ 703,705</b>
<b>Total Revenues</b>	<b>13-299</b>	<b>\$ 33,723,627</b>

**SUMMARY OF APPROPRIATIONS**

5. GENERAL APPROPRIATIONS	xxxxxxx	xxxxxxxxxxx
Within "CAPS"	xxxxxxx	xxxxxxxxxxx
(a&b) Operations Including Contingent	34-201	\$ 23,545,851
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 2,693,024
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxx
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,800,333
(c) Capital Improvements	44-999	\$ 230,000
(d) Municipal Debt Service	45-999	\$ 2,540,642
(e) Deferred Charges - Municipal	46-999	\$ 113,777
(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	\$ 1,800,000
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 33,723,627

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 8th day of April, 2014.  
 It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2014 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 8th day of April, 2014, \_\_\_\_\_, Clerk

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2013	APPROPRIATIONS	F COA	Appropriated		Expended 2013					
		2014	2013				For 2014	For 2013	Paid or Charged	Reserved				
Amount To Be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					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
				_____	Interest on Notes	54-935-2							XXXXXX	XX
Recreation land preserved in 2013:				_____	Reserve for Future Use	54-950-2								
Farmland preserved in 2013:				_____	<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, 2013

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