

2015 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2015 BUDGET)

MUNICIPALITY: CITY OF GARFIELD

COUNTY: BERGEN

Tana M. Raymond	July 1, 2016
Mayor's Name	Term Expires

Municipal Officials	
Andrew J. Pavlica	September 4, 1987
Municipal Clerk	Date of Orig. Appt.
	515
	Cert No.
Rose Marie Cokinos	350
Tax Collector	Cert No.
Roy Riggitano	N02470693
Chief Financial Officer	Cert No.
Dieter P. Lerch	CR00398
Registered Municipal Accountant	Lic No.
John J. Bruno, Jr.	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
Councilman Louis G. Aloia	July 1, 2016
Councilman Frank J. Calandriello	July 1, 2016
Councilman Joseph Delaney	July 1, 2016
Councilman Glenn A. Mati	July 1, 2016

Official Mailing Address of Municipality

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

Please attach this to your 2015 Budget and Mail to:

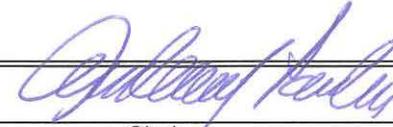
Division of Local Government Services
 Department of Community Affairs
 P.O. Box 803
 Trenton, NJ 08625

Division Use Only
Municode: _____
Public Hearing Date: _____

**2015
MUNICIPAL BUDGET**

Municipal Budget of the City of Garfield, County of Bergen for the Fiscal Year 2015

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 24th day of February, 2015 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 24th day of February, 2015

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 24th day of February, 2015

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 24th day of February, 2015

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: _____, 2015 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: _____, 2015 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

Resolution No. 15-64

Handwritten signatures and names, including "Kane M. Raymond" and "John G. ..."

Section 1.

Municipal Budget of the City of Garfield, County of Bergen for the Fiscal Year 2015

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2015;

Be it Further Resolved, that said Budget be published in The Record in the issue of February 28, 2015

The Governing Body of the City of Garfield does hereby approve the following as the Budget for the year 2015:

RECORDED VOTE (Insert last name)	Ayes	{ Calandriello { Aloia { Delaney { Mati { Raymond	Naye { {	Abstained { { {	Absent { {
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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 24, 2015.

A hearing on the Budget and Tax Resolution will be held at the Garfield City Hall, on March 24, 2015 at 8:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2015 may be presented by taxpayers or other interested persons.

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

		YEAR 2015	
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXX	XX
1. Appropriations within "CAPS"			XX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}		26,824,778	00
2. Appropriations excluded from "CAPS"			XX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}		5,747,684	00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		5,747,684	00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 96.74 Percent of Tax Collections		1,800,000	00
4. Total General Appropriations (Item 9, Sheet 29)		34,372,462	00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		10,161,369	00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXX	XX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		23,505,647	00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			
(c) Minimum Library Tax (Item 6(c), Sheet 11)		705,446	00

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	33,723,627	00	3,147,000	00	N/A			
Budget Appropriations Added by N.J.S. 40A:4-87	88,218	00		00				
Emergency Appropriations	-	00		00				
Total Appropriations	33,811,845	00	3,147,000	00				
Expenditures								
Paid or Charged (Including Reserve for Uncollected Taxes)	31,598,563	00	2,807,120	00				
Reserved	2,201,230	00	305,445	00				
Unexpended Balances Cancelled	12,052	00	34,435	00				
Total Expenditures and Unexpended Balances Cancelled	33,811,845	00	3,147,000	00				
Overexpenditures*								

**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 2014 Reserved."

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

I. General

To the Residents of the City of Garfield:

The 2015 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 2014 was \$ 1.14. The estimated municipal tax rate for 2015 is \$ 1.165.

Health Benefits

Chapter 78, Public Laws of 2011 implemented requirements for all local units to begin collecting employee contributions to offset employer health care costs. The following schedule presents an analysis of estimated health insurance costs for 2015.

City Budget Appropriation	\$	4,200,000
Estimated Employee Contributions		<u>602,119</u>
 Total Estimated Health Benefits Costs	 \$	 <u>4,802,119</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 2014 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 2014 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 2015 tax levy CAP is as follows:</p>	
<u>Total Appropriations for the 2014 Budget</u>	\$ 33,723,627	Amount to be Raised by Taxation - 2014 Budget	\$ 23,075,839
<u>Modifications:</u>		Less:	
Less:		Prior Year Deferred Charges Unfunded	<u>(23,777)</u>
Public and Private Programs- Excluded From CAPS	\$ 5,100		23,052,062
Capital Improvements	230,000	2% Allowable Increase	<u>461,041</u>
Municipal Debt Service	2,540,642	Adjusted Tax Levy, Prior to Exclusions	23,513,103
Deferred Charges	113,777	Exclusions:	
Reserve For Uncollected Taxes	1,800,000	Allowable Debt Service Increase	214,858
Other Operations	<u>2,795,233</u>	Allowable Health Insurance Increase	135,657
Total Modifications	<u>7,484,752</u>	Allowable Capital Improvement Fund Increase	72,552
Amount Which "CAP" is Applied	26,238,875	Deferred Charges Unfunded	<u>834</u>
1.5% "CAP"	393,583		423,901
Additional 2.0% - Ordinance	524,778	Adjusted Tax Levy	23,937,004
Added Value of New Construction (Estimated)	136,497	Additions:	
CAP Bank	<u>1,313,060</u>	Added Value of New Construction (Estimated)	136,497
Total Allowable General Appropriations for Mun. Purposes Within "CAP"	28,606,793	CAP Bank Utilized	<u>-</u>
Total General Appropriations Subject to "CAP" Set forth in this Budget	<u>26,824,778</u>	Maximum Allowed Amount to be Raised by Taxes - 2014	24,073,501
Available "CAP" Bank	<u>1,782,015</u>	Amount to be Raised by Taxes Set Forth in this Budget	<u>23,505,647</u>
		Available "CAP" Bank	\$ <u>567,854</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 March 24, 2015 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 2015 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	5,706	\$ 2,295,655	X		X
Department of Public Works	939	\$ 197,093	X		X
Administration / Other	3,008	\$ 507,043	X		X
Totals	9,653 days	\$ 2,999,791			
Total Funds Reserved as of end of 2014:		\$ 1,067,942			
Total Funds Appropriated in 2015:		\$ -			

CURRENT FUND - ANTICIPATED REVENUES

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2014
		2015	2014	
1. Surplus Anticipated	08-101	2,500,000	2,500,000	2,500,000
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,500,000	2,500,000	2,500,000
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses	XXXXXXXX			
Alcoholic Beverages	08-103	40,000	39,000	41,010
Other	08-104	45,000	70,000	46,895
Fees and Permits	08-105	250,000	240,000	250,294
Fines and Costs:	XXXXXXXX			
Municipal Court	08-110	1,150,000	1,000,000	1,260,931
Interest and Costs on Taxes	08-112	250,000	250,000	280,773
Anticipated Surplus - Water Utility	08-114	470,000	470,000	470,000

CURRENT FUND - ANTICIPATED REVENUES

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	2,205,000	2,069,000	2,349,903

CURRENT FUND - ANTICIPATED REVENUES

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Consolidated Municipal Property Tax Relief Aid	09-200	591,349	664,439	591,349
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	2,089,634	2,016,544	2,089,634
Total Section B: State Aid Without Offsetting Appropriations	09-001	2,680,983	2,680,983	2,680,983

CURRENT FUND - ANTICIPATED REVENUES

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2014
		2015	2014	
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)	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Uniform Construction Code Fees	08-160	255,000	255,000	348,054
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	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			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	255,000	255,000	348,054

CURRENT FUND - ANTICIPATED REVENUES

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section D: Special Items of General Revenue				
Anticipated With Prior Written Consent of the Director of Local Government				
Services - Interlocal Municipal Service Agreements Offset With Appropriations	XXXXX	XXXXX	XXXXX	XXXXX
Shared Service Agreement - Township of Saddle Brook - Tax Collector	11-001	20,000		
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	20,000	0	0

CURRENT FUND - ANTICIPATED REVENUES

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2014
		2015	2014	
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:	xxxxxxxx	XXXXXX	XXXXXX	XXXXXX
Alcohol Education and Rehabilitation Fund	10-730	5,558	8,212	8,212
Click It or Ticket	10-701		4,000	4,000
Amerigroup Corporation - Health Promotions Program Grant	10-706		2,500	2,500
Clean Communities Program	10-708		39,921	39,921
Recycling Tonnage	10-727	34,828		
Historical Society	10-709		5,100	5,100
Municipal Alliance	10-702		11,595	11,595
Body Armor	10-711		3,590	3,590
Drive Sober or Get Pulled Over	10-713		8,400	8,400
You Drink, You Drive, You Lose	10-704		5,000	5,000
Hepatitis B Inoculation Fund	10-715		5,000	5,000

CURRENT FUND - ANTICIPATED REVENUES

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Uniform Fire Safety Act	08-161	50,000	50,000	55,550
Sewer Fees	08-166	1,200,000	1,200,000	1,213,511
Host Community Fees-Transfer Station (BCUA)	08-167	50,000	49,000	53,163
Reserve for Payment of Debt	08-168		85,000	85,000
Housing Authority - PILOT	08-162	110,000		

CURRENT FUND - ANTICIPATED REVENUES

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2014
		2015	2014	
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):				
Total Section G: Special Items of General Revenue Anticipated with Prior Written	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Consent of Director of Local Government Services - Other Special Items	08-004	1,410,000	1,384,000	1,407,224

CURRENT FUND - ANTICIPATED REVENUES

City of Garfield

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2014
		2015	2014	
SUMMARY OF REVENUES	XXXXXX	XXXXXX	XXXXXX	XXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	2,500,000	2,500,000	2,500,000
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)	08-102			
3. Miscellaneous Revenues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Section A: Local Revenues	08-001	2,205,000	2,069,000	2,349,903
Total Section B: State Aid Without Offsetting Appropriations	09-001	2,680,983	2,680,983	2,680,983
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	255,000	255,000	348,054
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agree.	11-001	20,000		
Total Section E: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003			
Total Section F: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public & Private Revenues	10-001	40,386	93,318	93,318
Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	1,410,000	1,384,000	1,407,224
Total Miscellaneous Revenues	13-099	6,611,369	6,482,301	6,879,482
4. Receipts from Delinquent Taxes	15-499	1,050,000	1,050,000	1,184,589
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	10,161,369	10,032,301	10,564,071
6. Amount to be raised by taxes for Support of Municipal Budget:				
a) Local Tax for Muniicipal Purposes Including Reserve for Uncollected Taxes	07-190	23,505,647	23,075,839	xxxxxx
b) Addition to Local District School Tax	07-191			xxxxxx
c) Minimum Library Tax	07-192	705,446	703,705	xxxxxx
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	24,211,093	23,779,544	24,402,276
7. Total General Revenues	13-299	34,372,462	33,811,845	34,966,347

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS							
General Administration							
Salaries and Wages	20-100-1	309,288	298,577		298,577	293,449	5,128
Other Expenses	20-100-2	65,000	65,000		115,000	39,804	75,196
Mayor and Council							
Salaries and Wages	20-110-1	45,755	45,755		45,755	37,655	8,100
City Clerk's Office							
Salaries and Wages	20-120-1	244,089	236,626		236,626	229,434	7,192
Other Expenses	20-120-2	65,000	65,000		55,000	45,987	9,013
Elections							
Other Expenses	20-120-12	40,000	40,000		20,000	16,106	3,894

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS (Continued)							
Financial Administration							
Salaries and Wages	20-130-1	235,410	231,056		231,056	230,296	760
Other Expenses							
Audit Services	20-135-2	56,000	55,000		55,000	50,238	4,762
Miscellaneous- Other Expenses	20-130-2	60,000	60,000		60,000	56,718	3,282
ADP Services	20-130-2	36,000	35,700		35,700	35,700	-
Tax Assessment Administration							
Salaries and Wages	20-150-1	100,061	88,945		88,945	88,295	650
Other Expenses	20-150-2	46,000	45,900		45,900	42,007	3,893
Revenue Administration							
Salaries and Wages	20-145-1	187,344	185,625		195,625	170,692	24,933
Other Expenses	20-145-2	92,000	91,800		76,800	70,518	6,282

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
Legal Services							
Salaries and Wages	20-155-1	126,072	126,072		126,072	123,636	2,436
Other Expenses	20-155-2	60,000	60,000		40,000	25,541	14,459
Other Expenses - Tax Court Appeal Counsel	20-155-2	50,000	50,000		50,000	5,658	44,342
Engineering Services							
Salaries and Wages	20-165-1	29,962	29,961		29,961	29,374	587
Other Expenses	20-165-2	27,000	26,520		26,520	19,329	7,191
Public Buildings & Grounds							
Salaries and Wages	20-310-1	53,864	54,425		65,445	60,044	5,401
Other Expenses	20-310-2	100,000	91,800		180,780	153,093	27,687
Municipal Land Use Law (NJS 40:55-1)							
Planning Board							
Salaries and Wages	21-180-1	11,220	6,500		11,500	7,810	3,690
Other Expenses	21-180-2	26,000	25,500		14,500	3,350	11,150

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 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	12,398		12,398	12,155	243
Other Expenses	21-185-2	11,000	10,200		10,200	6,824	3,376
PUBLIC SAFETY							
Fire							
Other Expenses	25-265-0	317,000	316,200		316,200	254,997	61,203
Aid to Ambulance Corps							
Other Expenses	25-260-2	72,000	45,900		72,900	72,000	900

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (Continued)							
Police							
Salaries and Wages	25-240-1	8,227,149	8,185,201		8,069,851	7,678,397	391,454
Other Expenses	25-240-2	300,000	204,000		354,000	313,743	40,257
Pension Pursuant to R.S. 43:12	25-242-2	4,000	4,284		4,284	2,400	1,884
Purchase of Police Cars	25-241-2	92,000	91,800		91,800	59,767	32,033
Traffic Division	25-241-2	21,000	20,400		20,400	11,612	8,788
Uniform Fire Safety Inspection Act							
Salaries and Wages	25-265-1	184,268	179,938		179,938	163,433	16,505
Other Expenses	25-265-2	31,000	30,600		30,600	25,609	4,991
Emergency Management Services							
Salaries and Wages	25-252-1	3,248	3,184		3,184	3,184	-
Other Expenses	25-252-2	40,000	25,500		40,500	40,062	438

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
STREETS & ROADS							
Road Repairs & Maintenance							
Salaries and Wages	26-290-1	1,360,472	1,410,739		1,354,739	1,286,119	68,620
Other Expenses	26-290-2	310,000	306,000		306,000	248,926	57,074
Snow Removal	26-290-2	300,000	300,000		300,000	199,547	100,453
Recycling Program							
Other Expenses	26-306-2	11,000	10,200		10,200	4,546	5,654
HEALTH & WELFARE							
Board of Health							
Salaries and Wages	27-330-1	205,595	201,976		201,976	191,015	10,961
Other Expenses	27-330-2	45,000	45,800		41,000	15,775	25,225
Health Officer							
Other Expenses	27-331-0	37,000	36,414		36,414	34,656	1,758

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH & WELFARE (Continued)							
Recreation & Education							
Parks & Playgrounds							
Salaries and Wages	28-350-1	695,538	669,741		699,741	681,252	18,489
Other Expenses	28-350-2	250,000	224,400		254,400	239,687	14,713
Celebration of Public Events							
Anniversary & Holidays							
Other Expenses	30-420-2	51,000	51,000		51,000	17,169	33,831
Housing Inspection							
Salaries and Wages	22-200-1	80,693	82,556		92,556	88,116	4,440
Other Expenses	22-200-2	16,000	15,300		15,300	13,816	1,484
Garbage & Trash Removal							
Other Expenses	26-305	2,000,000	2,000,000		1,900,000	1,726,505	173,495

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
Animal Control							
Other Expenses	27-340-0	50,000	37,128		37,128	37,128	-
Municipal Court	43-490						
Salaries and Wages	43-490-1	327,476	323,117		323,117	300,514	22,603
Other Expenses	43-490-2	56,000	56,100		56,100	37,371	18,729
Public Defender	43-495						
Salaries and Wages	43-495-1	5,790	5,280		5,280	-	5,280
Prosecutor							
Salaries and Wages	20-275-0	54,135	54,134		54,134	50,808	3,326
Insurance							
Other Insurance	23-210-2	1,150,000	1,135,000		1,120,500	1,096,254	24,246
Employee Group Health	23-220-2	4,144,036	4,001,367		3,886,017	3,397,826	488,191
Health Benefit Waiver	23-221-2	82,000	65,000		67,000	66,667	333

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
Contribution to Redevelopment Agency		45,000	45,000		45,000	45,000	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
STATE UNIFORM CONSTRUCTION CODE							
Building Inspections							
Salaries and Wages	22-195-1	182,189	196,908		156,908	145,971	10,937
Other Expenses	22-195-2	25,000	25,000		35,000	22,728	12,272

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
Unclassified:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Utilities							
Communications	31-420-0	250,000	193,800		233,800	224,064	9,736
Electricity	31-430-0	410,000	407,633		407,633	347,615	60,018
Street Lighting	31-435-0	275,000	246,891		266,891	246,118	20,773
Telephone	31-440-0	50,000	50,000		30,000	9,846	20,154
Gasoline/Diesel	31-460-0	204,000	204,000		204,000	185,712	18,288
Total Operations (Item 8(A)) within "CAPS"	34-199	24,054,052	23,545,851	0	23,502,851	21,439,668	2,063,183
B. Contingent	35-470			xxxxxx			0
Total Operations including Contingent - Within "CAPS"	34-201	24,054,052	23,545,851	0	23,502,851	21,439,668	2,063,183
Detail:							
Salaries & Wages	34-201-1	12,724,054	12,644,653	0	12,526,323	11,914,275	612,048
Other Expenses(Including Contingent)	34-201-2	11,329,998	10,901,198	0	10,976,528	9,525,393	1,451,135

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 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
				xxxxxx			

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 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	480,000	478,523		478,523	442,957	35,566
Pension Adjustment Fund	36-475	15,000	15,000		15,000	-	15,000
State Unemployment Insurance	36-476	25,000	105,000		105,000	105,000	-
Police & Fireman's Retirement System of NJ	36-475	1,709,143	1,599,307		1,607,307	1,607,085	222
Public Employees Retirement System of NJ	36-471	541,583	495,194		530,194	528,380	1,814
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	34-209	2,770,726	2,693,024	-	2,736,024	2,683,422	52,602
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	26,824,778	26,238,875	-	26,238,875	24,123,090	2,115,785

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
Passaic Valley Sewer Commission-Contractual	31-455-2	1,830,000	1,765,000		1,765,000	1,761,155	3,845
Maintenance of Free Public Library	29-390-2	850,000	850,000		850,000	850,000	
Length of Service Award Program (LOSAP)	25-265-2	70,000	81,600		81,600	-	81,600
Insurance	23-220-2						
Employee Group Health	23-220-2	55,964	98,633		98,633	98,633	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations Excluded From "CAPS"	34-300	2,805,964	2,795,233	-	2,795,233	2,709,788	85,445

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 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 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 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		39,921		39,921	39,921	
Alcohol Education and Rehabilitation Fund	41-730	5,558	8,212		8,212	8,212	
Recycling Tonnage Grant	41-727	34,828					
Amerigroup - Health Department	41-706		2,500		2,500	2,500	
Body Armor Replacement Program	41-711		3,590		3,590	3,590	
Drive Sober or Get Pulled Over	41-713		8,400		8,400	8,400	
Historical Society	41-709		5,100		5,100	5,100	
Municipal Alliance	41-702		11,595		11,595	11,595	
Click It or Ticket	41-701		4,000		4,000	4,000	
You Drink, You Drive, You Lose	41-704		5,000		5,000	5,000	
Hepatitis B Inoculation Fund	41-715		5,000		5,000	5,000	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 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
Deferred Charges Unfunded - General Capital Fund				xxxxx			xxxxx
Ordinance 2064			20,250		20,250	20,250	
Ordinance 2065			2,795		2,795	2,795	
Ordinance 2202			573	xxxxx	573	573	xxxxx
Ordinance 2426			103		103	103	
Ordinance 2504			56		56	56	
Ordinance 2541		153					
Ordinance 2633		681		xxxxx			xxxxx
Total Deferred Charges - Municipal Excluded from "CAPS"	46-999	90,834	113,777	xxxxx	113,777	113,777	-
(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	5,747,684	5,772,970	-	5,772,970	5,675,473	85,445

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 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
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	5,747,684	5,772,970	-	5,772,970	5,675,473	85,445
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	32,572,462	32,011,845	-	32,011,845	29,798,563	2,201,230
(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	34,372,462	33,811,845	-	33,811,845	31,598,563	2,201,230

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Operations	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for							
Municipal Purposes within "CAPS"	34-299	26,824,778	26,238,875	-	26,238,875	24,123,090	2,115,785
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Operations	34-300	2,805,964	2,795,233		2,795,233	2,709,788	85,445
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999	20,000					
Additional Appropriation Offset by Revenues	34-303						
Public & Private Programs Offset by revenues	40-999	40,386	93,318		93,318	93,318	-
Total Operations - Excluded from Caps	34-305	2,866,350	2,888,551	-	2,888,551	2,803,106	85,445
(C) Capital Improvements	44-999	120,000	230,000		230,000	230,000	
(D) Municipal Debt Service	45-999	2,670,500	2,540,642		2,540,642	2,528,590	-
(E) Deferred Charges - Excluded from "CAPS"	46-999	90,834	113,777	XXXXXX	113,777	113,777	-
(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	34,372,462	33,811,845	-	33,811,845	31,598,563	2,201,230

DEDICATED WATER UTILITY BUDGET

City of Garfield

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Rents	08-503	3,136,000	3,147,000	3,183,556
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			
Total Water Utility Revenues	08-599	3,136,000	3,147,000	3,183,556

*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 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
Operating	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Salaries and Wages	55-501	120,000	120,000		120,000	100,977	19,023
Other Expenses	55-502	1,625,000	1,625,000		1,625,000	1,342,289	282,711
Employees Group Insurance	55-504	45,000	45,000		45,000	45,000	
Capital Improvements:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXX			
Capital Outlay	55-512						0
Preliminary Engineering Fees	55-514						
Debt Service	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Payment of Bond Principal	55-520	280,000	270,000		270,000	270,000	XXXXXX
Interest on Bonds	55-522	180,000	186,000		186,000	183,712	XXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXX
Interest on Notes	55-523						XXXXXX
Loan Repayment-1981 Water Supply Fund	55-523						XXXXXX
Loan Repayment-2004 EIT Loan	55-523	405,000	420,000		420,000	387,853	XXXXXX

DEDICATED WATER UTILITY BUDGET (continued)

City of Garfield

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
DEFERRED CHARGES:	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
STATUTORY EXPENDITURES:	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	7,289	3,711
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgements	55-531						
Deficit in Operations in Prior Years	55-532			XXXXX			XXXXX
Surplus (General Budget)	55-545	470,000	470,000	XXXXX	470,000	470,000	XXXXX
TOTAL WATER UTILITY APPROPRIATIONS	55-599	3,136,000	3,147,000		3,147,000	2,807,120	305,445

**CITY OF GARFIELD
2015 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 2014
		2015	2014	
Assessment Cash	51-101			
NOT APPLICABLE				
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
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 2014
		2015	2014	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
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 2014
		2015		2014		
Assessment Cash	53-101					
Deficit (_____ Utility Budget)	53-885					
Total _____ Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2014 Paid or Charged
		2015		2014		
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 2015 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; Uniform Fire Safety Penalty Monies; Affordable Housing; Animal Rescue; POAA; Police Ice; Public Defender; Recycling.

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, 2014

ASSETS			
Cash and Investments	1110100	11,257,205	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000		00
Federal and State Grants Receivable	1110200		00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	1,310,280	00
Tax Title Liens Receivable	1110400	195,145	00
Property Acquired By Tax Title Lien Liquidation	1110500	436,870	00
Other Receivables	1110600	68,313	00
Other Assets		0	00
Deferred Charges Required to be in 2015 Budget	1110700	90,000	00
Deferred Charges Required to be in budgets Subsequent to 2015	1110800	0	00
Total Assets	1110900	13,357,813	00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	5,776,618	00
Reserve for Receivables	2110200	1,968,490	00
Surplus	2110300	5,612,705	00
Total Liabilities, Reserves and Surplus		13,357,813	00

School Tax Levy Unpaid	2220100	211,549	
Less: School Tax Deferred	2220200	0	
*Balance Included in Above "Cash Liabilities"	2220300	211,549	

		YEAR 2014		YEAR 2013	
Surplus Balance, January 1st	2310100	5,399,247	00	4,354,309	00
CURRENT REVENUE ON A CASH BASIS:					
Current Taxes					
*(Percentage collected: 2014 97.44%, 2013 97.58%)	2310200	52,453,119	00	50,761,990	00
Delinquent Taxes	2310300	1,184,589	00	1,480,230	00
Other Revenues and Additions to Income	2310400	9,022,869	00	9,517,126	00
Total Funds	2310500	68,059,824	00	66,113,655	00
EXPENDITURES AND TAX REQUIREMENTS:					
Municipal Appropriations	2310600	32,048,839	00	31,319,819	00
School Taxes (Including Local and Regional)	2310700	24,876,529	00	24,280,190	00
County Taxes (Including Added Tax Amounts)	2310800	4,974,314	00	4,852,865	00
Special District Taxes	2310900				
Other Expenditures and Deductions From Income	2311000	547,437	00	261,534	00
Total Expenditures and Tax Requirements	2311100	62,447,119	00	60,714,408	00
Less: Expenditures to be Raised by Future Taxes	2311200	0		0	00
Total Adjusted Expenditures and Tax Requirements	2311300	62,447,119	00	60,714,408	00
Surplus Balance, December 31st	2311400	5,612,705	00	5,399,247	00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014	2311500	5,612,705	00
Current Surplus Anticipated in 2015 Budget	2311600	2,500,000	00
Surplus Balance Remaining	2311700	3,112,705	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 2015 through 2020. 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>
2015	200,000.00	0.00	\$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
2020	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)
2015

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 - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 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	
TOTALS - ALL PROJECTS		\$200,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$190,000.00	\$0.00

6 YEAR CAPITAL PROGRAM 2015-2020
 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 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
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 2015-2020
 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 2015	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			
TOTALS - ALL PROJECTS	\$1,200,000.00	\$0.00	\$0.00	\$60,000.00	\$0.00	\$0.00	\$1,140,000.00	\$0.00	\$0.00	\$0.00

Resolution No. 15- 123

SECTION 2 - UPON ADOPTION FOR YEAR 2015
(Only to be Included in the Budget as Finally Adopted)

Joseph P. ...
John ...
Gene ...
Hana M. Raymond

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) \$23,505,647 (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) \$705,446 (Item 5 below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes	(Calandriello (Aloia (Delaney (Mati (Raymond	Nays	(Abstained (Absent
------	---	------	-------------------------

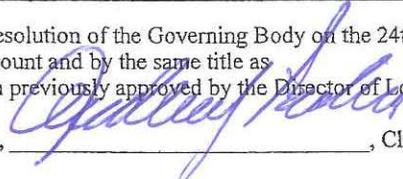
SUMMARY OF REVENUES

1. General Revenues		
Surplus Anticipated	08-100	\$ 2,500,000
Miscellaneous Revenues Anticipated	13-099	\$ 6,611,369
Receipts from Delinquent Taxes	15-499	\$ 1,050,000
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$ 23,505,647
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:		
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		
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	
5. AMOUNT TO BE RAISED BY TAXATION - MINIMUM LIBRARY TAX	07-192	\$ 705,446
Total Revenues	13-299	\$ 34,372,462

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	xxxxxxx	xxxxxxxxxx
Within "CAPS"	xxxxxxx	xxxxxxxxxx
(a&b) Operations Including Contingent	34-201	\$ 24,054,052
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 2,770,726
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	xxxxxxx	xxxxxxxxxx
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,866,350
(c) Capital Improvements	44-999	\$ 120,000
(d) Municipal Debt Service	45-999	\$ 2,670,500
(e) Deferred Charges - Municipal	46-999	\$ 90,834
(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	\$ 34,372,462

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 24th day of March, 2015.
 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 2015 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 24th day of March, 2015,  , Clerk

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2014	APPROPRIATIONS	F COA	Appropriated		Expended 2014			
		2015	2014				For 2015	For 2014	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
			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
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
					Other Expenses	54-176-2						
Total Trust Fund Revenues:	54-299				Acquisition of Lands for Recre- ation and Conservation	54-915-2						
Summary of Program					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
Total Tax Collected to date		\$	_____		Payment of Bond Principal	54-920-2					XXXXXX	XX
Total Expended to date		\$	_____		Payment of bond Anticipation							
Total Acreage Preserved to date			_____		Notes and Capital Notes	54-925-2					XXXXXX	XX
			_____		Interest on Bonds	54-930-2					XXXXXX	XX
Recreation land preserved in 2014:			_____		Interest on Notes	54-935-2					XXXXXX	XX
Farmland preserved in 2014:			_____		Reserve for Future Use	54-950-2						
			_____		Total Trust Fund Appropriations:	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, 2014

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