

Resolution No 14-187

2014 MUNICIPAL DATA SHEET

Adopted
CAP 4/22/14

(MUST ACCOMPANY 2014 BUDGET)

MUNICIPALITY: BOROUGH OF GARWOOD COUNTY: UNION

LOCAL GOVT SERVICES

2014 APR 29 A 10:12

<u>PATRICIA QUATTROCCHI</u>	<u>12/31/14</u>
Mayor's Name	Term Expires

Municipal Officials	
<u>CHRISTINA ARIEMMA</u>	<u>3/1/1999</u>
Municipal Clerk	Date of Orig. Appt.
<u>AGNES KURZWEIL</u>	<u>C-1067</u>
Tax Collector	Cert No.
<u>SANDY BRUNS</u>	<u>T-8197</u>
Chief Financial Officer	Cert No.
<u>WARREN M. KORECKY</u>	<u>N-0766</u>
Registered Municipal Accountant	Cert No.
<u>ROBERT RENAUD</u>	<u>419</u>
Municipal Attorney	Lic No.

Official Mailing Address of Municipality

BOROUGH OF GARWOOD

403 SOUTH AVENUE

GARWOOD NEW JERSEY

Fax # : 908-789-7978

Governing Body Members	
Name	Term Expires
<u>WILLIAM NIERSTEDT</u>	<u>12/31/2015</u>
<u>MICHAEL MARTIN</u>	<u>12/31/2016</u>
<u>ANN PALMER</u>	<u>12/31/2015</u>
<u>LOUIS PETRUZZELLI</u>	<u>12/31/2014</u>
<u>SARA TODISCO</u>	<u>12/31/2014</u>
<u>JAMES MATHIEU</u>	<u>12/31/2016</u>

ADOPTED COPY

Please attach this to your 2014 Budget and Mail to:

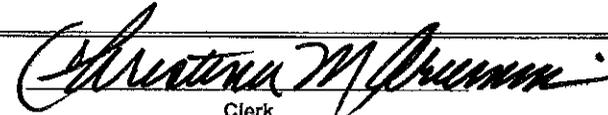
Director
Division of Local Government Services
Department of Community Affairs
Post Office Box 803
Trenton, New Jersey 08625

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

**2014
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Garwood, County of Union, 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 March, 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

403 SOUTH AVENUE

Address

GARWOOD, NEW JERSEY 07027

Address

908-789-0710

Phone Number

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

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy 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 the appropriations


Registered Municipal Accountant
SUPLEE, CLOONEY & COMPANY
308 EAST BROAD STREET
WESTFIELD, NEW JERSEY 07090
Address

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

908-789-9300

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy 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 the appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40:4-1 et seq.

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


Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this certification form)

CERTIFICATION OF APPROVED 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: 5/27/ 2014

By: 

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: _____

MUNICIPAL BUDGET NOTICE

SECTION 1.

Municipal Budget of the BOROUGH OF GARWOOD, COUNTY OF UNION for the Fiscal Year 2014

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

Be it Further Resolved, that said Budget be published in the WESTFIELD LEADER in the issue of April 3rd, 2014

The Governing Body of the BOROUGH OF GARWOOD does hereby approve the following as the Budget for the year 2014:

RECORDED VOTE

(Insert last name)	{ Palmer	{	ABSTAINED {
	{ Martin	{	
AYES {	Nierstedt	NAYS {	Mathieu
	{ Petruzzelli	{	ABSENT {
	{ Todisco	{	

Notice is hereby given that the Budget and Tax Resolution was approved by the GOVERNING BODY of the BOROUGH OF GARWOOD, COUNTY OF UNION, on

on March 25th, 2014

A Hearing on the Budget and Tax Resolution will be held at the BOROUGH HALL, on April 22nd, 2014 at 7:15 (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 - (CONTINUED)

SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELED

	GENERAL BUDGET	WATER UTILITY	SWIMMING POOL UTILITY	UTILITY
BUDGET APPROPRIATIONS - ADOPTED BUDGET	7,449,512.38			
BUDGET APPROPRIATIONS ADDED BY N.J.S. 40A:4-87	8,876.88			
EMERGENCY APPROPRIATIONS	88,252.00			
TOTAL APPROPRIATIONS	7,546,641.26			
EXPENDITURES:				
PAID OF CHARGED (INCLUDING RESERVE FOR UNCOLLECTED TAXES)	7,112,681.39			
RESERVED	429,105.09			
UNEXPENDED BALANCES CANCELED	4,854.78			
TOTAL EXPENDITURES AND UNEXPENDED BALANCES CANCELED	7,546,641.26			
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 OF COLUMN "EXPENDED 2013 RESERVED."

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

Under the terms of the Borough's various labor contracts certain employees are required to make contributions towards their Health Benefits. The following schedule discloses the impact of these contributions on the 2014 Budget:

Projected Group Health Insurance Costs - 2014	\$1,110,155.00
Projected Employee Contributions - 2014	<u>(124,905.00)</u>
Group Health Insurance Budget Appropriation - 2014	<u>\$985,250.00</u>

"CAPS" CALCULATIONS

N.J.S.40A:4 - 45.1 et. seq. "The Local Government Cap Law" places limits on municipal expenditures. Commonly referred to as the "CAPS", it is actually calculated by a method established by the law.

In general the actual calculation works as follows. Starting with the figure in the 2013 budget for Total General Appropriations certain 2013 budget figures are subtracted; including the reserve for uncollected taxes, debt service, State and Federal aid, etc. Take the resulting figure and multiply it by .50% and this gives you the basic "CAP" or the amount of appropriations increase allowed over the 2013 Total General Appropriations. The Total General Appropriations may also be increased by 3.5%, if prior, to the introduction of the 2014 budget an index rate ordinance is approved by the governing body.

In addition to the increase allowed above, any increase funded by increase valuations from new construction or improvements is also allowed.

Also, the "CAPS" may be exceeded if approved by referendum. The actual "CAPS" for this municipality will be reviewed and approved by the Division of Local Government Services in the State Department of Community Affairs, but the calculations upon which this budget was prepared are as follows:

EXPLANATORY STATEMENT - (CONTINUED)

BOROUGH OF GARWOOD

"CAPS" CALCULATIONS

Total General Appropriations for 2013		\$7,449,512.00
Add: Cap Base Adjustment		
Adjusted Total General Appropriations for 2013		<u>7,449,512.00</u>
Less Exceptions:		
Total Other Operations	\$780,473.00	
Total Public & Private Programs	80,276.00	
Total Capital Improvements	15,000.00	
Total Municipal Debt Service	310,000.00	
Deferred Charges	75,000.00	
Reserve for Uncollected Taxes	<u>400,000.00</u>	
Total Exceptions		<u>1,660,749.00</u>
Amount on Which Percentage is Applied		5,788,763.00
3.50% "CAP"		<u>202,606.71</u>
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40a: 4 - 45.3)		5,991,369.71
Add:		
Increase in Ratables from New Construction & Improvements		3,383.55
Cap Bank		
Maximum Allowable Appropriations After Modifications		<u><u>\$5,994,753.26</u></u>

EXPLANATORY STATEMENT - (CONTINUED)
BOROUGH OF GARWOOD
SUMMARY FY 2014 TAX LEVY "CAPS" CALCULATION

LEVY CAP CALCULATION

PRIOR YEAR AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES		\$5,580,403.81
LESS: ONE YEAR WAIVERS		
LESS: PRIOR YEAR CAPITAL IMPROVEMENT FUND & DOWN PAYMENTS		
LESS: PRIOR YEAR DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED		
CHANGES IN SERVICE PROVIDER (+/-)		
NET PRIOR YEAR TAX LEVY FOR MUNICIPAL PURPOSES FOR CAP CALCULATION		5,580,403.81
PLUS 2% CAP INCREASE		111,608.00
PLUS PRIOR YEAR EXTRAORDINARY AID AWARD		
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		5,692,011.81
EXCLUSIONS:		
CHANGE IN DEBT SERVICE AND EXISTING COUNTY LEASES (+/-)	\$2,582.00	
ALLOWABLE LOSAP INCREASES	19,082.00	
ALLOWABLE PENSION INCREASES		
CURRENT YEAR DEFERRED CHARGES: EMERGENCIES	17,651.00	
ALLOWABLE INCREASE IN HEALTH CARE COSTS	3,877.00	
CAPITAL IMPROVEMENT FUND AND/OR DOWN PAYMENT ON IMPROVEMENTS		
DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED		
ADD TOTAL EXCLUSIONS		43,192.00
LESS CANCELLED OR UNEXPENDED WAIVERS		3,431.00
LESS CANCELLED OR UNEXPENDED EXCLUSIONS		3,431.00
ADJUSTED TAX LEVY		5,731,772.81
ADDITIONS:		
NEW RATABLES:		
INCREASE IN VALUATIONS (NEW CONSTRUCTION AND ADDITIONS)		109,500.00
PRIOR YEAR'S LOCAL MUNICIPAL PURPOSE TAX RATE (PER \$100)		3.09
NEW RATABLE ADJUSTMENT TO LEVY		3,383.55
CY 2013 CAP BANK UTILIZED IN CY 2014		
AMOUNTS APPROVED BY REFERENDUM		
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		\$5,735,156
AMOUNT to be RAISED by TAXATION for MUNICIPAL PURPOSES		\$5,637,897
Under Tax Levy Cap		97,260

EXPLANATORY STATEMENT - (continued)
2014 BUDGET MESSAGE - BOROUGH OF GARWOOD

Analysis of Compensated Absence Liability

**Legal basis for benefit
 (check applicable items)**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
POLICE DEPARTMENT	337	\$118,643.00	X		
DEPARTMENT OF PUBLIC WORKS	187	41,999.00	X		
OFFICE/OTHER PERSONNEL	186	32,500.93		X	
TOTALS	710.11	\$193,142.93			
Total Funds Reserved as of end of 2013:		\$23,537.08			
Total Funds Appropriated in 2014:		\$15,000.00			

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2014	2013	CASH IN 2013
1. SURPLUS ANTICIPATED	08-101	468,500.00	300,000.00	300,000.00
2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES	08-102			
TOTAL SURPLUS ANTICIPATED	08-100	468,500.00	300,000.00	300,000.00
3. MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
LICENSES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
ALCOHOLIC BEVERAGES	08-103	19,000.00	19,000.00	19,350.00
OTHER	08-104	10,000.00	10,000.00	10,989.00
FEES AND PERMITS	08-105	26,000.00	26,000.00	52,697.77
FINES AND COSTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
MUNICIPAL COURT	08-110	105,000.00	109,000.00	106,311.69
OTHER	08-109			
INTEREST AND COSTS ON TAXES	08-112	70,000.00	64,000.00	79,032.26
INTEREST AND COSTS ON ASSESSMENTS	08-115			
PARKING METERS	08-111			
INTEREST ON INVESTMENTS AND DEPOSITS	08-113			
ANTICIPATED UTILITY OPERATING SURPLUS	08-114			
COST OF SEWER TREATMENT	08-117			
CABLE T.V. FRANCHISE FEE	08-118			
SEWER FLOW CHARGES - INDUSTRIAL USERS	08-119	64,000.00	57,000.00	77,236.90

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2013
		2014	2013	
3.MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES (CONTINUED):				
TOTAL SECTION A: LOCAL REVENUES	08-001	294,000.00	285,000.00	345,617.62

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2014	2013	CASH IN 2013
3. MISCELLANEOUS REVENUES - SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS				
LEGISLATIVE INITIATIVE MUNICIPAL BLOCK GRANT	09-201			
EXTRAORDINARY MUNICIPAL AID (N.J.S.A. 52:27D-118.35)	09-204			
CONSOLIDATED MUNICIPAL PROPERTY TAX RELIEF AID	09-200	59,137.00	61,730.00	61,730.00
ENERGY RECEIPTS TAX (P.L. 1997, CHAPTERS 162 & 167)	09-202	431,049.00	428,456.00	428,456.26
SUPPLEMENTAL ENERGY RECEIPTS TAX	09-203			
MUNICIPAL PROPERTY TAX ASSISTANCE	09-205			
MUNICIPAL HOMELAND SECURITY ASSISTANCE AID	09-206			
TOTAL SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS	09-001	490,186.00	490,186.00	490,186.26

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2013
		2014	2013	
3. MISCELLANEOUS REVENUES - SECTION F : SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES OFFSET WITH APPROPRIATIONS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
CLEAN COMMUNITIES PROGRAM	10-701		7,838.93	7,838.93
ALCOHOL EDUCATION REHABILITATION FUND	10-702		105.55	105.55
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE	10-703	14,175.00	14,147.00	14,147.00
SAFE AND SECURE COMMUNITIES PROGRAM - P.L. 1994, CHAPTER 220	10-704			
NEIGHBORHOOD PRESERVATION - BALANCED HOUSING	10-705			
HANDICAPPED RECREATION OPPORTUNITIES GRANT	10-706			
SMALL CITIES GRANT	10-707			
BODY ARMOR GRANT	10-712	2,212.48	1,813.49	1,813.49
KIDS RECREATIONAL TRUST FUND PROGRAM	10-713	25,000.00	50,000.00	50,000.00
NJ AMERICAN WATER FIREFIGHTER GRANT	10-771		932.40	932.40
RECYCLING TONNAGE GRANT	10-772	8,097.15	7,878.89	7,878.89
FEDERAL BULLETPROOF VEST	10-865			
YOU DRINK YOU DRIVE YOU LOSE / OVER THE LIMIT UNDER ARREST	10-722	2,750.00	2,900.00	2,900.00
DRUNK DRIVING ENFORCEMENT FUND	10-745			

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2013
		2014	2013	
3. MISCELLANEOUS REVENUES - SECTION G : SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
UTILITY OPERATING SURPLUS OF PRIOR YEAR	08-116			
UNIFORM FIRE SAFETY ACT	08-106	15,692.82	14,115.54	26,533.70
SALE OF MUNICIPAL ASSETS	08-120		7,737.70	7,737.70
REIMBURSEMENT OF COSTS - Library	08-122	46,000.00	46,000.00	46,000.00
FEMA - Reimbursement	08-123		75,000.00	75,000.00
CABLE T.V. FRANCHISE FEE-Comcast	08-118	26,618.39	26,052.25	26,052.25
CABLE T.V. FRANCHISE FEE -Verizon	08-119	37,136.19	34,496.70	34,496.70
GENERAL CAPITAL SURPLUS	08-121		10,000.00	10,000.00
BULK PICK UP FEES	08-122	24,000.00	12,000.00	10,560.00

CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2013
		2014	2013	
SUMMARY OF REVENUES	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. SURPLUS ANTICIPATED (SHEET 4, #1)	08-101	468,500.00	300,000.00	300,000.00
2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES (SHEET 4,#2)	08-102			
3. MISCELLANEOUS REVENUES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL SECTION A: LOCAL REVENUES	08-001	294,000.00	285,000.00	345,617.62
TOTAL SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS	09-001	490,186.00	490,186.00	490,186.26
TOTAL SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS	08-002			
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION D: DIRECTOR OF LOCAL GOVERNMENT SERVICES - INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	11-001			
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION E: DIRECTOR OF LOCAL GOVERNMENT SERVICES - ADDITIONAL REVENUES	08-003			
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION F: DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC & PRIVATE REVENUES	10-001	52,234.63	85,616.26	85,616.26
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION G: DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	08-004	149,447.40	225,402.19	236,380.35
TOTAL MISCELLANEOUS REVENUES	13-099	985,868.03	1,086,204.45	1,157,800.49
4. RECEIPTS FROM DELINQUENT TAXES		297,000.00	275,000.00	415,686.41
5. SUBTOTAL GENERAL REVENUES (ITEMS 1,2,3 AND 4)	13-199	1,751,368.03	1,661,204.45	1,873,486.90
6. AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET:				
A) LOCAL TAX FOR MUNICIPAL PURPOSES INCLUDING RESERVE FOR UNCOLLECTED TAXES	07-190	5,637,896.60	5,580,403.81	XXXXXXXXXXXX
C) MINIMUM LIBRARY TAX	07-191	213,557.11	216,781.00	XXXXXXXXXXXX
TOTAL AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET	97-199	5,851,453.71	5,797,184.81	5,771,392.29
7. TOTAL GENERAL REVENUES	13-299	7,602,821.74	7,458,389.26	7,644,879.19

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2013	
(A) OPERATIONS-WITHIN "CAPS"		FOR 2014	FOR 2013	FOR 2013 BY EMERGENCY APPROPRIATION	TOTAL FOR 2013 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
GENERAL GOVERNMENT:							
ADMINISTRATIVE & EXECUTIVE:							
Salaries & Wages	20-100- 1	93,000.00	77,000.00		77,000.00	75,504.45	1,495.55
Other Expenses	20-100- 2	31,300.00	31,300.00		31,300.00	28,989.73	2,310.27
MAYOR & COUNCIL:							
Salaries & Wages	20-110- 1	10,800.00	10,800.00		10,800.00	9,480.00	1,320.00
Other Expenses	20-110- 2	2,000.00	2,000.00		2,000.00	1,324.50	675.50
MUNICIPAL CLERK:							
Salaries & Wages	20-120- 1	92,000.00	92,000.00		92,000.00	89,801.55	2,198.45
Other Expenses	20-120- 2	6,500.00	6,500.00		6,500.00	5,942.02	557.98
FINANCIAL ADMINISTRATION (Treasury):							
Salaries & Wages	20-130- 1	76,640.00	76,646.00		76,646.00	72,860.19	3,785.81
Other Expenses	20-130- 2	10,375.00	10,375.00		10,375.00	6,861.86	3,513.14
Audit	20-135- 2	44,900.00	44,400.00		44,400.00	44,400.00	
ELECTIONS:							
Other Expenses	20-120- 2	3,850.00	3,850.00		3,850.00	3,559.30	290.70

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2013	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2014	FOR 2013	FOR 2013 BY EMERGENCY APPROPRIATION	TOTAL FOR 2013 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
ASSESSMENT OF TAXES:							
Salaries & Wages	20-150- 1	13,100.00	13,100.00		13,100.00	12,611.95	488.05
Other Expenses	20-150- 2	16,025.00	5,875.00		5,875.00	5,672.68	202.32
REVENUE ADMINISTRATION (Tax Collection):							
Salaries & Wages	20-145- 1	56,000.00	56,000.00		56,000.00	53,526.95	2,473.05
Other Expenses	20-145- 2	7,750.00	7,750.00		7,750.00	5,573.04	2,176.96
LEGAL SERVICES AND COSTS							
Salaries & Wages	20-155- 1		14,495.00		14,495.00	12,079.17	2,415.83
Other Expenses-Miscellaneous	20-155- 2	59,495.00	35,000.00		35,000.00	34,902.59	97.41
Other Expenses-Litigation	20-155- 2	25,000.00	15,000.00		15,000.00	3,300.00	11,700.00
ENGINEERING SERVICES AND COSTS							
Salaries & Wages	20-165- 1	14,495.00	14,495.00		14,495.00	14,495.00	
Other Expenses	20-165- 2	7,000.00	7,000.00		7,000.00	3,300.00	3,700.00
MUNICIPAL COURT:							
Salaries & Wages	43-490- 1	86,000.00	83,500.00		83,500.00	83,139.00	361.00
Other Expenses	43-490- 2	12,125.00	13,625.00		13,625.00	8,440.93	5,184.07

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2013	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2014	FOR 2013	FOR 2013 BY EMERGENCY APPROPRIATION	TOTAL FOR 2013 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
PUBLIC BUILDINGS AND GROUND:							
Other Expenses:	26-310- 2	83,980.00	85,701.00		80,701.00	70,137.26	10,563.74
MUNICIPAL LAND USE LAW:							
(NJSA 40:550-1)							
PLANNING BOARD:							
Salaries & Wages	21-180- 1	19,372.00	37,872.00		37,872.00	37,825.70	46.30
Other Expenses:	21-180- 2	41,860.00	3,300.00		3,300.00	2,626.28	673.72
SHADE TREE COMMISSION:							
Salaries & Wages	26-313- 1	4,000.00	4,000.00		4,000.00	4,000.00	
Other Expenses:	26-313 2	19,500.00	18,500.00		18,500.00	5,376.27	13,123.73
INSURANCE:							
GROUP INSURANCE PLAN FOR EMPLOYEES	23-220- 2	985,250.00	932,760.00		932,760.00	906,703.70	26,056.30
WORKERS COMPENSATION	23-215- 2	112,410.00	109,558.00		109,558.00	109,558.00	
OTHER INSURANCE	23-210- 2	133,750.00	129,982.00		129,982.00	129,982.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2013	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2014	FOR 2013	FOR 2013 BY EMERGENCY APPROPRIATION	TOTAL FOR 2013 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
PUBLIC SAFETY:							
FIRE:							
Salaries & Wages	25-265- 1	1,000.00	1,000.00		1,000.00	1,000.00	
Other Expenses:							
Fire Hydrant Services	25-265- 2	59,000.00	59,000.00		59,000.00	52,702.19	6,297.81
Miscellaneous	25-265- 2	63,650.00	54,550.00		54,550.00	49,736.19	4,813.81
UNIFORM FIRE SAFETY ACT: (P.L. 1983CH.383)							
FIRE OFFICIAL:							
Salaries & Wages	25-265- 1	19,000.00	19,000.00		19,000.00	15,349.00	3,651.00
Other Expenses	25-265- 2	7,000.00	7,000.00		7,000.00	5,580.85	1,419.15
POLICE:							
Salaries & Wages	25-240- 1	1,741,300.00	1,711,300.00		1,711,300.00	1,583,634.11	127,665.89
Other Expenses	25-240- 2	98,000.00	96,000.00		96,000.00	79,563.99	16,436.01
FIRST AID ORGANIZATION CONTRIBUTION	25-260 2	9,000.00	9,000.00		9,000.00	9,000.00	
MUNICIPAL PROSECUTOR:							
Salaries & Wages	25-275- 1		7,416.00		7,416.00	7,416.00	
Other Expenses	25-275- 2	7,416.00					

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2013	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2014	FOR 2013	FOR 2013 BY EMERGENCY APPROPRIATION	TOTAL FOR 2013 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
EMERGENCY MANAGEMENT SERVICES							
Salaries & Wages	25-252- 1	1,500.00	1,500.00		1,500.00	1,500.00	
Other Expenses	25-252- 2	375.00	375.00		375.00		375.00
STREETS AND ROADS:							
Salaries & Wages	26-290- 1	610,000.00	585,000.00		585,000.00	556,118.67	28,881.33
Other Expenses	26-290- 2	86,135.00	64,972.00		79,972.00	77,552.06	2,419.94
SNOW REMOVAL							
Other Expenses	26-290- 2	22,500.00	2,500.00		2,500.00		2,500.00
STREET LIGHTING							
	31-435- 2	92,000.00	98,000.00		98,000.00	69,799.28	28,200.72
SANITATION:							
SANITATION LANDFILL DUMPING FEES							
Other Expenses	32-465- 2	154,500.00	142,500.00		140,500.00	121,032.83	18,043.48
SEWER SYSTEM:							
Other Expenses	31-455- 2	1,500.00	1,500.00		1,500.00	1,050.00	450.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2013	
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		FOR 2014	FOR 2013	FOR 2013 BY EMERGENCY APPROPRIATION	TOTAL FOR 2013 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
UNCLASSIFIED:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
SALARY ADJUSTMENT	30-425- 1	10,000.00	5,000.00		5,000.00		5,000.00
SEVERANCE LIABILITY	30-415- 1			88,252.00	88,252.00	88,252.00	
RETIREMENT & ACCUMULATED LEAVE COMPENSATION	30-415- 2	15,000.00	15,000.00		15,000.00		15,000.00
UTILITIES:							
TELEPHONE	31-440- 2	25,000.00	21,500.00		23,500.00	23,303.52	196.48
OTHER UTILITIES	31-431- 2	48,000.00	62,000.00		62,000.00	33,406.36	28,593.64
GASOLINE & OIL	31-446- 2	72,500.00	85,500.00		80,500.00	61,392.74	19,107.26
TOTAL OPERATIONS (ITEMS 8(A)) WITHIN"CAPS"	34-199	5,334,512.00	5,112,830.00	88,252.00	5,206,082.00	4,791,370.04	413,288.27
B. CONTINGENT	35-470- 2	2,000.00	3,000.00	XXXXXXXXXXXX	3,000.00		3,000.00
TOTAL OPERATIONS INCLUDING CONTINGENT- WITHIN "CAPS"	34-201	5,336,512.00	5,115,830.00	88,252.00	5,209,082.00	4,791,370.04	416,288.27
DETAIL:							
SALARIES & WAGES	34-201-1	2,891,707.00	2,853,624.00	88,252.00	2,941,876.00	2,757,565.32	184,310.68
OTHER EXPENSES (INCLUDING CONTINGENT)	34-201-2	2,444,805.00	2,262,206.00		2,267,206.00	2,033,804.72	231,977.59

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2013	
		FOR 2014	FOR 2013	FOR 2013 BY EMERGENCY APPROPRIATION	TOTAL FOR 2013 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(E) DEFERRED CHARGES AND STATUTORY EXPENDITURES- MUNICIPAL WITHIN "CAPS"	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
EMERGENCY AUTHORIZATIONS	46-870- 2			XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
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				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS - EXCLUDED FROM "CAPS"	"FCOA"	APPROPRIATED				EXPENDED 2013	
		FOR 2014	FOR 2013	FOR 2013 BY EMERGENCY APPROPRIATION	TOTAL FOR 2013 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
		XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
SEWERAGE AUTHORITY							
SEWER CHARGES - CONTRACTUAL	31-455- 2	539,315.00	498,002.00		498,002.00	498,002.00	
MAINTENANCE OF FREE PUBLIC LIBRARY	29-390- 2	213,557.11	216,781.00		216,781.00	210,101.16	6,679.84
LENGTH OF SERVICE AWARD PROGRAM - (LOSAP)	36-477- 2	48,101.00	28,450.00		28,450.00	27,700.00	750.00
TAX APPEALS PENDING	30-426- 2	20,000.00	10,000.00		10,000.00	6,544.30	3,455.70
FAIR HOUSING PLAN CH 222 PL 1985: (COAH):							
Other Expenses	21-190- 2	8,500.00					

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2013	
(A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)		FOR 2014	FOR 2013	FOR 2013 BY EMERGENCY APPROPRIATION	TOTAL FOR 2013 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
MUNICIPAL ALLIANCE GRANT:							
COUNTY SHARE	41-703- 2	14,175.00	14,147.00		14,147.00	14,147.00	
LOCAL SHARE	41-703- 2	3,544.00	3,537.00		3,537.00	3,537.00	
BODY ARMOR GRANT	41-712- 2	2,212.48	1,813.49		1,813.49	1,813.49	
KIDS RECREATIONAL TRUST FUND PROGRAM:	41-713- 2						
COUNTY SHARE	41-713- 2	25,000.00	50,000.00		50,000.00	50,000.00	
LOCAL SHARE	41-713- 2	20,000.00					
RECYCLING TONNAGE GRANT	41-718- 2	8,097.15	7,878.89		7,878.89	7,878.89	
ALCOHOL EDUCATION & REHABILITATION FUND	41-723- 2		105.55		105.55	105.55	
YOU DRINK YOU DRIVE YOU LOSE / OVER THE LIMIT UNDER ARREST	41-722- 2	2,750.00	2,900.00		2,900.00	2,900.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2013	
(A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)		FOR 2014	FOR 2013	FOR 2013 BY EMERGENCY APPROPRIATION	TOTAL FOR 2013 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
CLEAN COMMUNITIES GRANT-STATE AID	41-701- 2		7,838.93		7,838.93	7,838.93	
DRUNK DRIVING ENFORCEMENT FUND	41-745- 2						
NJ AMERICAN WATER FIREFIGHTER GRANT	41-771- 2		932.40		932.40	932.40	
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES	40-999	75,778.63	89,153.26		89,153.26	89,153.26	
TOTAL OPERATIONS-EXCLUDED FROM "CAPS"	34-305	905,251.74	869,626.26		869,626.26	858,740.72	10,885.54
DETAIL:							
SALARIES & WAGES	34-305-1						
OTHER EXPENSES	34-305-2	905,251.74	869,626.26		869,626.26	858,740.72	10,885.54

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2013	
(D) MUNICIPAL DEBT SERVICE - EXCLUDED FROM "CAPS"		FOR 2014	FOR 2013	FOR 2013 BY EMERGENCY APPROPRIATION	TOTAL FOR 2013 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
PAYMENT OF BOND PRINCIPAL	45-920- 2	95,000.00	95,000.00		95,000.00	95,000.00	XXXXXXXXXXXX
PAYMENT OF BOND ANTICIPATION NOTES AND EMERGENCY NOTES	45-925- 2	146,226.00	150,000.00		150,000.00	150,000.00	XXXXXXXXXXXX
INTEREST ON BONDS	45-930- 2	11,400.00	14,725.00		14,725.00	14,725.00	XXXXXXXXXXXX
INTEREST ON NOTES	45-935- 2	46,525.00	50,275.00		50,275.00	46,843.91	XXXXXXXXXXXX
GREEN TRUST LOAN PROGRAM:	xxxxxx	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
LOAN REPAYMENTS FOR PRINCIPAL & INTEREST	45-941- 2						XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
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							XXXXXXXXXXXX
							XXXXXXXXXXXX
TOT. MUN. DEBT SERVICE - EXCLUDED. FROM "CAPS"	45-999	299,151.00	310,000.00		310,000.00	306,568.91	XXXXXXXXXXXX

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 APPROPRIATION	TOTAL FOR 2013 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
EMERGENCY AUTHORIZATIONS	46-870- 2			XXXXXXXXXX			XXXXXXXXXX
SPECIAL EMERGENCY AUTHORIZATIONS- 5 YEARS (N.J.S.A. 40A:4-55)	46-875- 2		75,000.00	XXXXXXXXXX	75,000.00	75,000.00	XXXXXXXXXX
SPECIAL EMERGENCY AUTHORIZATIONS- 3 YEARS (N.J.S.A. 40A:4-55.1 & 40A:4-55.13)	46-871- 2			XXXXXXXXXX			XXXXXXXXXX
Deferred Charges to Future Taxation Unfunded:				XXXXXXXXXX			XXXXXXXXXX
General Capital Ordinance #94-20	46-872- 2	5,000.00		XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
TOTAL DEFERRED CHARGES - MUNICIPAL - EXCLUDED FROM "CAPS"	46-999	5,000.00	75,000.00	XXXXXXXXXX	75,000.00	75,000.00	XXXXXXXXXX
(F) JUDGMENTS (N.J.S.A. 40A:4-45.3CC)	37-480- 2						
(N) TRANSFERRED TO BOARD OF EDUCATION FOR USE OF LOCAL SCHOOLS (N.J.S.A. 40:48-17.1 & 17.3)	29-405- 2			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(G) WITH PRIOR CONSENT OF LOCAL FINANCE BOARD: CASH DEFICIT OF PRECEDING YEAR	46-885- 2			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(H-2) TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES EXCLUDED FROM "CAPS"	34-309	1,224,402.74	1,269,626.26		1,269,626.26	1,255,309.63	10,885.54

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2013	
		FOR 2014	FOR 2013	FOR 2013 BY EMERGENCY APPROPRIATION	TOTAL FOR 2013 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
FOR LOCAL DISTRICT SCHOOL PURPOSES- EXCLUDED FROM "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) TYPE 1 DISTRICT SCHOOL DEBT SERVICE	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
PAYMENT OF BOND PRINCIPAL	48-900- 2						XXXXXXXXXX
PAYMENT OF BOND ANTICIPATION NOTES	48-900- 2						XXXXXXXXXX
INTEREST ON BONDS	48-900- 2						XXXXXXXXXX
INTEREST ON NOTES	48-900- 2						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
TOTAL OF TYPE 1 DISTRICT SCHOOL DEBT SERVICE EXCLUDED FROM "CAPS"	48-999						XXXXXXXXXX
(J) DEFERRED CHARGES AND STAT. EXPENDITURES LOCAL SCHOOL-EXCLUDED FROM "CAPS"		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
EMERGENCY AUTHORIZATION-SCHOOLS	29-406			XXXXXXXXXX			XXXXXXXXXX
CAPITAL PROJECT FOR LAND,BUILD.OR EQUIP. N.J.S.A.18A:22020	29-407						XXXXXXXXXX
TOTAL OF DEFER. CHARGES & STATUTORY. EXPEND- DITURES-LOCAL SCHOOL-EXCLUDED FROM "CAPS"	29-409						XXXXXXXXXX
(K) TOTAL MUNICIPAL. APPROP. FOR LOCAL DISTRICT SCHOOL PURPOSES (ITEMS (I) AND (J))-EXCLUDED FROM "CAPS"	29-410						XXXXXXXXXX
(O) TOTAL GENERAL APPROPRIATIONS - EXCLUDED FROM "CAPS"	34-399	1,224,402.74	1,269,626.26		1,269,626.26	1,255,309.63	10,885.54
(L) SUBTOTAL GENERAL APPROPRIATIONS (ITEMS (H-1) AND (O))	34-400	7,180,821.74	7,058,389.26	88,252.00	7,146,641.26	6,712,681.39	429,105.09
(M) RESERVE FOR UNCOLLECTED TAXES	50-899- 2	422,000.00	400,000.00	XXXXXXXXXX	400,000.00	400,000.00	XXXXXXXXXX
9. TOTAL GENERAL APPROPRIATIONS	34-499	7,602,821.74	7,458,389.26	88,252.00	7,546,641.26	7,112,681.39	429,105.09

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		APPROPRIATED				EXPENDED 2013	
		FOR 2014	FOR 2013	FOR 2013 BY EMERGENCY APPROPRIATION	TOTAL FOR 2013 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
SUMMARY OF APPROPRIATIONS							
(A) OPERATIONS :							
(a+b) WITHIN "CAPS" - INCLUDING CONTINGENT	34-299	5,336,512.00	5,115,830.00	88,252.00	5,209,082.00	4,791,370.04	416,288.27
STATUTORY EXPENDITURES	XXXXXX	619,907.00	672,933.00		667,933.00	666,001.72	1,931.28
(a) OPERATIONS - EXCLUDED FROM "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
OTHER OPERATIONS	34-300	829,473.11	780,473.00		780,473.00	769,587.46	10,885.54
UNIFORM CONSTRUCTION CODE	22-999						
INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	42-999						
ADDITIONAL APPROPRIATIONS OFFSET BY REV.s.	34-303						
PUBLIC & PRIVATE PROGS. OFFSET BY REV.s.	40-999	75,778.63	89,153.26		89,153.26	89,153.26	
TOTAL OPERATIONS - EXCLUDED FROM "CAPS"	34-305	905,251.74	869,626.26		869,626.26	858,740.72	10,885.54
(C) CAPITAL IMPROVEMENTS	44-999	15,000.00	15,000.00		15,000.00	15,000.00	
(D) MUNICIPAL DEBT SERVICE	45-999	299,151.00	310,000.00		310,000.00	306,568.91	XXXXXXXXXXXX
(E) TOTAL DEFERRED CHARGES (SHEET 18+28)	46-999	5,000.00	75,000.00		75,000.00	75,000.00	XXXXXXXXXXXX
(F) JUDGMENTS	37-480						
(G) CASH DEFICIT - WITH PRIOR CONSENT OF LFB	46-885						XXXXXXXXXXXX
(K) LOCAL DISTRICT SCHOOL PURPOSES	29-410						XXXXXXXXXXXX
(N) TRANSFERRED TO BOARD OF EDUCATION	29-405			XXXXXXXXXXXX			XXXXXXXXXXXX
(M) RESERVE FOR UNCOLLECTED TAXES	50-899	422,000.00	400,000.00	XXXXXXXXXXXX	400,000.00	400,000.00	XXXXXXXXXXXX
TOTAL GENERAL APPROPRIATION	34-499	7,602,821.74	7,458,389.26	88,252.00	7,546,641.26	7,112,681.39	429,105.09

DEDICATED ASSESSMENT BUDGET **UTILITY**

14. DEDICATED REVENUES FROM	ANTICIPATED		Realized in Cash in 2013
	2014	2013	
ASSESSMENT CASH			
DEFICIT (<u> </u> UTILITY BUDGET)			
TOTAL <u> </u> UTILITY ASSESSMENT REVENUES			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	APPROPRIATED		Expended 2013 Paid or Charged
	2014	2013	
PAYMENT OF BOND PRINCIPAL			
PAYMENT OF BOND ANTICIPATION NOTES			
TOTAL <u> </u> UTILITY ASSESSMENT APPROPRIATIONS			

Dedication by Rider - (N.J.S.40:-39) " The dedicated revenues anticipated during the year 2014 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheats; Federal Grant; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees-Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Housing and Community Development Act of 1974; Escrow Trust Accounts; Municipal Public Defender , Board of Recreation Commission, Acceptance of Bequests/Gifts, Recycling Program, Parking Offenses Adjudication Act, Uniform Fire Safety Act Penalty Monies, Street Opening Trust, Law Enforcement Trust Fund, Snow Removal and Accumulated Absences

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

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2013

ASSETS		
Cash and Investments	1110100	2,084,549.54
Due From State of New Jersey (c. 20, P.L. 1971)	1111000	13,728.91
Federal and State Grants Receivable	1110200	10,379.21
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxxxxx
Taxes Receivables	1110300	378,252.68
Tax Title Liens Receivable	1110400	23,650.93
Property Acquired by Tax Title Lien Liquidation	1110500	17,974.00
Other Receivables	1110600	15,659.12
Deferred Charges Required to be in 2014 Budget	1110700	17,650.40
Deferred Charges Required to be in Budgets Subsequent to 2014	1110800	70,601.60
TOTAL ASSETS	1110900	2,632,446.39
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	1,462,377.60
Reserves for Receivables	2110200	435,536.73
Surplus	2110300	734,532.06
TOTAL LIABILITIES, RESERVES and SURPLUS		2,632,446.39

School Tax Levy Unpaid	2220130	
Less: School Tax Deferred	2110200	
*Balance Included in Above "Cash Liabilities"	2220300	

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

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

		2013	2012
Surplus Balance, January 1st	2310100	451,715.57	482,143.65
Current Revenue on a Cash Basis: Current Taxes			
*(Percentage collected: 2013 97.38% 2012 97.17%)	2310200	16,476,151.97	15,584,914.75
Delinquent Taxes	2310300	415,686.41	377,277.00
Other Revenues and Additions to Income	2310400	1,568,534.90	1,196,997.33
TOTAL FUNDS	2310500	18,912,088.85	17,641,332.73
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	7,541,786.48	6,870,622.22
School Taxes (including Local and Regional)	2310700	7,417,880.00	7,258,780.00
County Taxes (including Added Tax Amounts)	2310800	3,286,879.68	3,135,191.87
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	19,262.63	23.07
Total Expenditures and Tax Requirements	2311100	18,265,808.79	17,264,617.16
LESS: Expenditures to be Raised by Future Taxes	2311200	88,252.00	75,000.00
Total Adjusted Expenditures and Tax Requirements	2311300	18,177,556.79	17,189,617.16
Surplus Balance - December 31st	2311400	734,532.06	451,715.57

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2014 Budget

Surplus Balance December 31, 2013	2311500	734,532.06
Current Surplus Anticipated in - 2014 Budget	2311600	468,500.00
Surplus Balance Remaining	2311700	266,032.06

2014
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

_____ Total capital expenditures this year do not exceed \$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 numbers 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 a capital improvement program.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

IT IS A REQUIREMENT THAT A PROJECTED CAPITAL IMPROVEMENT PROGRAM BE MADE PART OF THE 2014 MUNICIPAL BUDGET.
THE IMPROVEMENTS ARE ESTIMATED AND MAY BE ADJUSTED.

**CAPITAL BUDGET (CURRENT YEAR ACTION)
2014**

LOCAL UNIT

BOROUGH OF GARWOOD

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 2014 Budget Appropriations	5b Capital Improve - ment Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Improvements to Streets & Roads		150,000			7,500			142,500	
Purchase of Equipment		50,000			2,500			47,500	
Improvements to Municipal Property		50,000			2,500			47,500	
TOTALS - ALL PROJECTS		250,000			12,500			237,500	

3 YEAR CAPITAL PROGRAM - 2014 - 2016
Anticipated Project Schedule and Funding Requirements

LOCAL UNIT BOROUGH OF GARWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2014	5b 2015	5c 2016	5d 2017	5e 2018	5f 2019
Improvements to Streets & Roads		275,000		150,000	125,000				
Purchase of Equipment		125,000		50,000	50,000	25,000			
Improvements to Municipal Property		100,000		50,000	50,000				
TOTALS - ALL PROJECTS		500,000		250,000	225,000	25,000			

**3 YEAR CAPITAL PROGRAM - 2014 - 2016
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

LOCAL UNIT

BOROUGH OF GARWOOD

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVEMENT 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
Improvements to Streets & Roads	250,000			15,000			235,000		
Purchase of Equipment	105,000			6,500			98,500		
Improvements to Municipal Property	50,000			10,000			40,000		
TOTALS - ALL PROJECTS	405,000			31,500			373,500		

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

Contracting Unit: Borough of Garwood

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 project.

- 1.
- 2.
- 3.
- 4.

For each change order listed above, submit with introduced budget a copy of 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 20 percent threshold for the year indicated above please check here and certify below.

April 20, 2014
Date

Christina Marone
Clerk of Governing Body

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXX	XXXXXXXXXXXXXX
(alb) Operations Including Contingent		5,336,512.00
(e) Deferred Charges and Statutory Expenditures - Municipal		619,907.00
Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from " CAPS"		905,251.74
(b) Capital Improvements		15,000.00
(d) Municipal Debt Service		299,151.00
(e) Deferred Charges - Municipal		5,000.00
(f) Judgments		
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)		
(g) Cash Deficit		
(k) For Local District School Purposes		
(m) Reserve for Uncollected Taxes (Included Other Reserves if Any)		422,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)		
TOTAL APPROPRIATIONS		\$7,602,821.74

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 22nd 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 22nd day of April, 2014,


 _____, Clerk
 Signature