

**2014 MUNICIPAL DATA SHEET**

(MUST ACCOMPANY 2014 BUDGET)

**MUNICIPALITY: TOWN OF WESTFIELD COUNTY : UNION**

<b>ANDREW SKIBITSKY</b>	<b>12/31/17</b>
Mayor's Name	Term Expires

Municipal Officials	
	<b>12/13/05</b>
<b>CLAIRE GRAY</b>	Date of Orig. Appt.
Municipal Clerk	C1380
	Cert No.
<b>SUSAN NOON</b>	T1378
Tax Collector	Cert No.
<b>LIY HUEI TSAI</b>	N - 0084
Chief Financial Officer	Cert No.
<b>ROBERT B. CAGNASSOLA</b>	50
Registered Municipal Accountant	Lic No.
<b>RUSS FINESTEIN</b>	
Municipal Attorney	

Official Mailing Address of Municipality  
**TOWN OF WESTFIELD**  
**425 EAST BROAD STREET**  
**WESTFIELD, NEW JERSEY 07090**  
Fax # : 908-233-3077

Governing Body Members	
Name	Term Expires
<b>FRANK ARENA</b>	<b>12/31/15</b>
<b>SAM DELLA FERA</b>	<b>12/31/17</b>
<b>DAVID OLIVEIRA</b>	<b>12/31/17</b>
<b>JOANN NEYLAN</b>	<b>12/31/15</b>
<b>KEITH LOUGHLIN</b>	<b>12/31/17</b>
<b>VICKI KIMMINS</b>	<b>12/31/17</b>
<b>MARK LoGRIPPO</b>	<b>12/31/15</b>
<b>JAMES FOERST</b>	<b>12/31/15</b>

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

<b>Division Use Only</b>
Municode_____
Public Hearing Date_____

**2014**  
**MUNICIPAL BUDGET**  
**Municipal Budget of the Town of Westfield, 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 1st day of April, 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).

Certified by me, this 1st day of April, 2014

\_\_\_\_\_  
 Clerk  
 425 EAST BROAD STREET  
 \_\_\_\_\_  
 Address  
 WESTFIELD, NEW JERSEY 07090  
 \_\_\_\_\_  
 Address  
 908-789-4033  
 \_\_\_\_\_  
 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



Certified by me, this 1st day of April, 2014

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

Address

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 1st day of April, 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: \_\_\_\_\_ 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 TOWN OF WESTFIELD, 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 or Summary be published in the Westfield Leader and/or The Star Ledger in the issue of April 24, 2014

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

**RECORDED VOTE**

(Insert last name)	{	{	ABSTAINED {
	{	{	
	AYES {	NAYS {	
	{	{	ABSENT {
	{	{	

Notice is hereby given that the Budget and Tax Resolution was approved by the TOWN COUNCIL of the TOWN OF WESTFIELD, COUNTY OF UNION, on

April 1st, 2014

A Hearing on the Budget and Tax Resolution will be held at the MUNICIPAL BUILDING, on May 6, 2014 at 8:00 o'clock (p.m.) at which time and place

objections to said Budget and Tax Resolution for the year 2014 may be presented by taxpayers or other interested persons.

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

	YEAR 2014
GENERAL APPROPRIATIONS FOR:(REFERENCE TO ITEM AND SHEET NUMBER SHOULD BE OMITTED IN ADVERTISED BUDGET)	XXXXXXXXXXXXXX
1. APPROPRIATION WITHIN "CAPS"-	XXXXXXXXXXXXXX
(A) MUNICIPAL PURPOSES {(ITEM H-1, SHEET 19) (N.J.S. 40A:4-45.2)}	29,499,709.18
2. APPROPRIATIONS EXCLUDED FROM "CAPS"	XXXXXXXXXXXXXX
(A) MUNICIPAL PURPOSE {(ITEM H-2.SHEET 28) (N.J.S. 40A:4-45.3 AS AMENDED)}	9,389,996.00
(B) LOCAL DISTRICT SCHOOL PURPOSES IN MUNICIPAL BUDGET (ITEM K,SHEET 29)	
TOTAL GENERAL APPROPRIATIONS EXCLUDED FROM "CAPS" (ITEM O, SHEET 29)	9,389,996.00
3. RESERVE FOR UNCOLLECTED TAXES (ITEM M,SHEET 29) - BASED ON ESTIMATED 98.54% PERCENT OF TAX COLLECTIONS	2,200,000.00
4. TOTAL GENERAL APPROPRIATIONS (ITEM9, SHEET 29)	41,089,705.18
5. LESS: ANTICIPATED REVENUES OTHER THAN CURRENT PROPERTY TAX (ITEM 5,SHEET 11) (i.e. SURPLUS, MISCELLANEOUS REVENUES AND RECEIPTS FROM DELINQUENT TAXES)	12,486,409.94
6.DIFFERENCE: AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET (AS FOLLOWS)	XXXXXXXXXXXXXX
(A) LOCAL TAX FOR MUNICIPAL PURPOSES INCLUDING RESERVE FOR UNCOLLECTED TAXES (ITEM 6(a),SHEET 11)	26,185,518.24
(C) MINIMUM LIBRARY TAX (ITEM 6(c), SHEET 11)	2,417,777.00

**EXPLANATORY STATEMENT - (CONTINUED)**

**SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELED**

	GENERAL BUDGET	WATER UTILITY	SWIMMING POOL UTILITY	UTILITY
<b>BUDGET APPROPRIATIONS - ADOPTED BUDGET</b>	40,870,274.00		1,131,448.00	
<b>BUDGET APPROPRIATIONS ADDED BY N.J.S. 40A:4-87</b>	196,716.44			
<b>EMERGENCY APPROPRIATIONS</b>				
<b>TOTAL APPROPRIATIONS</b>	41,066,990.44		1,131,448.00	
<b>EXPENDITURES:</b>				
<b>PAID OF CHARGED (INCLUDING RESERVE FOR UNCOLLECTED TAXES)</b>	40,365,574.11		1,102,561.51	
<b>RESERVED</b>	700,320.02		28,886.49	
<b>UNEXPENDED BALANCES CANCELED</b>	1,096.31			
<b>TOTAL EXPENDITURES AND UNEXPENDED BALANCES CANCELED</b>	41,066,990.44		1,131,448.00	
<b>OVEREXPENDITURES*</b>				

**EXPLANATIONS OF APPROPRIATIONS FOR  
"OTHER EXPENSES"**

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

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

Materials, supplies and non-bondable equipment;

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

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

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

\* SEE BUDGET APPROPRIATION ITEMS SO MARKED TO THE RIGHT OF COLUMN "EXPENDED 2013 RESERVED."

EXPLANATORY STATEMENT - (CONTINUED)

**BUDGET MESSAGE**

**"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 0.50% 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)**

**TOWN OF WESTFIELD**

**"CAPS" CALCULATIONS**

<b>Total General Appropriations for 2013</b>		\$40,870,274.00
<b>Add: Cap Base Adjustment -</b>		
<b>Adjusted Total General Appropriations for 2013</b>		<u>40,870,274.00</u>
<b>Less Exceptions:</b>		
<b>Total Other Operations</b>	\$6,740,816.00	
<b>Total Interlocal Service Agreement</b>	\$443,922.00	
<b>Total Public &amp; Private Programs</b>	33,276.00	
<b>Total Capital Improvements</b>	5,000.00	
<b>Total Municipal Debt Service</b>	2,157,218.00	
<b>Total Deferred Charges</b>	5,000.00	
<b>Reserve for Uncollected Taxes</b>	<u>2,140,000.00</u>	
<b>Total Exceptions</b>		<u>11,525,232.00</u>
<b>Amount on Which Percentage is Applied</b>		29,345,042.00
<b>0.50% "CAP"</b>		<u>146,725.21</u>
<b>Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40a: 4 - 45.3)</b>		29,491,767.21
<b>Add:</b>		
<b>Increase in Ratables from New Construction &amp; Improvements</b>		188,671.61
<b>Cap Bank</b>		<u>2,512,265.22</u>
<b>Maximum Allowable Appropriations After Modifications</b>		<u><u>\$32,192,704.04</u></u>

**EXPLANATORY STATEMENT - (CONTINUED)**  
**TOWN OF WESTFIELD**  
**SUMMARY FY 2014 TAX LEVY "CAPS" CALCULATION**

**LEVY CAP CALCULATION**

PRIOR YEAR AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES		\$25,575,170.00
LESS: ONE YEAR WAIVERS		0.00
LESS: PRIOR YEAR CAPITAL IMPROVEMENT FUND & DOWN PAYMENTS		0.00
LESS: PRIOR YEAR DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED		5,000.00
CHANGES IN SERVICE PROVIDER (+/-) - Library		0.00
NET PRIOR YEAR TAX LEVY FOR MUNICIPAL PURPOSES FOR CAP CALCULATION		25,570,170.00
PLUS 2% CAP INCREASE		511,403.00
PLUS PRIOR YEAR EXTRAORDINARY AID AWARD		0.00
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<b>26,081,573.00</b>
EXCLUSIONS:		
CHANGE IN DEBT SERVICE AND EXISTING COUNTY LEASES (+/-)	\$0.00	
ALLOWABLE LOSAP INCREASES	0.00	
ALLOWABLE PENSION INCREASES	0.00	
ALLOWABLE INCREASE IN RESERVE FOR UNCOLLECTED TAXES	0.00	
RECYCLING TAX APPROPRIATION	0.00	
ALLOWABLE INCREASE IN HEALTH CARE COSTS	0.00	
CAPITAL IMPROVEMENT FUND AND/OR DOWN PAYMENT ON IMPROVEMENTS	195,000.00	
DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED	5,000.00	
ADD TOTAL EXCLUSIONS		200,000.00
LESS CANCELLED OR UNEXPENDED WAIVERS		0.00
LESS CANCELLED OR UNEXPENDED EXCLUSIONS		1,096.00
<b>ADJUSTED TAX LEVY</b>		<b>26,280,477.00</b>
ADDITIONS:		
NEW RATABLES:		
INCREASE IN VALUATIONS (NEW CONSTRUCTION AND ADDITIONS)		13,711,600.00
PRIOR YEAR'S LOCAL MUNICIPAL PURPOSE TAX RATE (PER \$100)		1.376
NEW RATABLE ADJUSTMENT TO LEVY		188,672
LFB APPROVED STATEWIDE BLANKET WAIVER		0.00
CAP BANK UTILIZED		0.00
WAIVERS APPLIED FOR		0.00
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>		<b>\$26,469,149</b>
<b>AMOUNT to be RAISED by TAXATION for MUNICIPAL PURPOSES - As set Forth in this Budget</b>		<b>\$26,185,518</b>
<b>AMOUNT UNDER THE TAX LEVY CAP</b>		<b>\$283,630</b>

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

**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
PBA Local # 90	696	\$322,908.31	X		
FMBA Branch #30	174	\$73,709.50	X		
Teamsters Local #469	605	\$167,095.08	X		
Non - Represented Employees	720	\$283,335.46		X	
<b>TOTALS</b>	<b>2,195</b>	<b>\$847,048.35</b>			
Total Funds Reserved as of end of 2013:		-0-			
Total Funds Appropriated in 2014:		\$0.00			



## CURRENT FUND - ANTICIPATED REVENUES

<b>GENERAL REVENUES</b>	"FCOA"	ANTICIPATED		REALIZED IN
		2014	2013	CASH IN 2013
<b>1. SURPLUS ANTICIPATED</b>	<b>08-101</b>	906,023.18	750,000.00	750,000.00
<b>2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES</b>	<b>08-102</b>			
<b>TOTAL SURPLUS ANTICIPATED</b>	<b>08-100</b>	906,023.18	750,000.00	750,000.00
<b>3. MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
LICENSES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
ALCOHOLIC BEVERAGES	<b>08-103</b>	27,900.00	29,000.00	27,940.00
OTHER	<b>08-104</b>	48,000.00	45,000.00	50,676.00
FEES AND PERMITS	<b>08-105</b>	475,000.00	475,000.00	514,127.30
FINES AND COSTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
MUNICIPAL COURT	<b>08-110</b>	700,000.00	675,000.00	853,023.05
OTHER	<b>08-109</b>			
INTEREST AND COSTS ON TAXES	<b>08-112</b>	305,000.00	305,000.00	364,426.33
INTEREST AND COSTS ON ASSESSMENTS	<b>08-115</b>			
PARKING METERS	<b>08-111</b>	1,750,000.00	1,750,000.00	1,755,458.35
INTEREST ON INVESTMENTS AND DEPOSITS	<b>08-113</b>	50.00	50.00	83.82
ANTICIPATED UTILITY OPERATING SURPLUS	<b>08-114</b>			

## CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

<b>GENERAL REVENUES</b>	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2013
		2014	2013	
<b>3.MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES (CONTINUED):</b>				
PAYMENT IN LIEU OF TAXES	08-117	155,000.00	152,815.00	257,210.00
<b>TOTAL SECTION A: LOCAL REVENUES</b>	<b>08</b>	3,460,950.00	3,431,865.00	3,822,944.85

## CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

<b>GENERAL REVENUES</b>	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2013
		2014	2013	
<b>3. MISCELLANEOUS REVENUES - SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS</b>				
LEGISLATIVE INITIATIVE MUNICIPAL BLOCK GRANT	09-201			
DISCRETIONARY SUPPLEMENTAL MUNICIPAL PROPERTY TAX RELIEF ACT (N.J.S.A. 52:27D-118.35)	09-204			
CONSOLIDATED MUNICIPAL PROPERTY TAX RELIEF AID	09-200	282,433.00	298,460.00	298,460.00
ENERGY RECEIPTS TAX (P.L. 1997, CHAPTERS 162 & 167)	09-202	2,790,893.00	2,774,866.00	2,774,866.00
SUPPLEMENTAL ENERGY RECEIPTS TAX	09-203			
<b>TOTAL SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS</b>	<b>09</b>	3,073,326.00	3,073,326.00	3,073,326.00

## CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

<b>GENERAL REVENUES</b>	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2013
		2014	2013	
<b>3.MISCELLANEOUS REVENUES - SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS (N.J.S. 40A:4-36 AND N.J.A.C 5:23-4.17)</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
UNIFORM CONSTRUCTION CODE FEES	08-160	870,000.00	820,000.00	1,232,769.57
<b>SPECIAL ITEM OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES:</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
UNIFORM CONSTRUCTION CODE FEES	08-160			
<b>TOTAL SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS</b>	<b>08</b>	870,000.00	820,000.00	1,232,769.57

## CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

<b>GENERAL REVENUES</b>	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2013
		2014	2013	
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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
HEALTH SERVICES AGREEMENT - FANWOOD, GARWOOD, MOUNTAINSIDE, ROSELLE PARK , SPRINGFIELD,NEW PROVIDENCE AND SUMMIT	11-330	453,423.00	443,922.00	443,472.20
<b>TOTAL SECTION D: INTERLOCAL MUNICIPAL SERVICE AGREEMENTS OFFSET WITH APPROPRIATIONS</b>	<b>11</b>	453,423.00	443,922.00	443,472.20



## CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

<b>GENERAL REVENUES</b>	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2013
		2014	2013	
<b>3. MISCELLANEOUS REVENUES - SECTION F : SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES OFFSET WITH APPROPRIATIONS:</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
PUBLIC HEALTH PRIORITY FUNDING - 1977	10-785			
N.J. TRANSPORTATION TRUST FUND AUTHORITY ACT	10-865			
RECYCLING TONNAGE GRANT	10-701			
DRUNK DRIVING ENFORCEMENT FUND	10-745		6,985.02	6,985.02
CLEAN COMMUNITIES PROGRAM	10-770		51,614.02	51,614.02
ALCOHOL EDUCATION REHABILITATION FUND	10-702		316.65	316.65
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE	10-703	26,636.00	26,621.00	26,621.00
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 REPLACEMENT FUND	10-708		6,550.75	6,550.75
LIBRARY SUMMER PROGRAM	10-710		1,250.00	1,250.00
DOWNTOWN IMPROVEMENT PROJECT	10-711		95,000.00	95,000.00
TV 36 ENHANCEMENT PROGRAM	10-712		25,000.00	25,000.00
CONSERVATION CENTER IMPROVEMENT	10-713		10,000.00	10,000.00







## CURRENT FUND - ANTICIPATED REVENUES - (CONTINUED)

<b>GENERAL REVENUES</b>	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2013
		2014	2013	
<b>SUMMARY OF REVENUES</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. SURPLUS ANTICIPATED (SHEET 4, #1)	08-101	906,023.18	750,000.00	750,000.00
2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES (SHEET 4,#2)	08-102			
3. MISCELLANEOUS REVENUES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL SECTION A: LOCAL REVENUES	08	3,460,950.00	3,431,865.00	3,822,944.85
TOTAL SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS	09	3,073,326.00	3,073,326.00	3,073,326.00
TOTAL SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS	08	870,000.00	820,000.00	1,232,769.57
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION D: DIRECTOR OF LOCAL GOVERNMENT SERVICES - INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	11	453,423.00	443,922.00	443,472.20
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION E: DIRECTOR OF LOCAL GOVERNMENT SERVICES - ADDITIONAL REVENUES	08			
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION F: DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC & PRIVATE REVENUES	10,12	26,636.00	223,337.44	223,337.44
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION G: DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	08	2,276,051.76	2,950,558.57	3,150,560.12
TOTAL MISCELLANEOUS REVENUES	40004-00	10,160,386.76	10,943,009.01	11,946,410.18
4. RECEIPTS FROM DELINQUENT TAXES	15-499	1,420,000.00	1,407,000.00	1,355,997.59
5. SUBTOTAL GENERAL REVENUES (ITEMS 1,2,3 AND 4)	10001-00	12,486,409.94	13,100,009.01	14,052,407.77
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	26,185,518.24	25,575,170.43	XXXXXXXXXX
C) MINIMUM LIBRARY TAX	07-192	2,417,777.00	2,391,811.00	XXXXXXXXXX
TOTAL AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET	07-199	28,603,295.24	27,966,981.43	28,731,253.40
7. TOTAL GENERAL REVENUES	13-299	41,089,705.18	41,066,990.44	42,783,661.17

## 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
<b>GENERAL GOVERNMENT:</b>							
ADMINISTRATIVE & EXECUTIVE:							
Salaries & Wages	20-100- 1	234,075.00	220,492.00		220,492.00	219,339.28	1,152.72
Other Expenses	20-100- 2	227,400.00	216,960.00		261,960.00	249,668.94	12,291.06
TOWN CLERK:							
Salaries & Wages	20-120- 1	153,976.00	147,994.00		148,994.00	148,826.67	167.33
Other Expenses	20-120- 2	22,600.00	22,600.00		22,600.00	22,065.08	534.92
FINANCIAL ADMINISTRATION:							
Salaries & Wages	20-130- 1	166,117.00	161,739.00		161,739.00	141,575.79	20,163.21
Other Expenses	20-130- 2	12,050.00	12,050.00		12,050.00	11,350.89	699.11
Audit	20-135- 2	48,000.00	47,000.00		47,000.00	47,000.00	
ASSESSMENT OF TAXES:							
Salaries & Wages	20-150- 1	124,103.00	127,762.00		129,262.00	129,242.32	19.68
Other Expenses	20-150- 2	5,175.00	5,175.00		5,175.00	5,175.00	

## 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
COLLECTION OF TAXES							
Salaries & Wages	20-145- 1	131,148.00	126,438.00		128,938.00	128,639.71	298.29
Other Expenses	20-145- 2	32,000.00	36,450.00		36,450.00	29,354.25	7,095.75
LEGAL SERVICES AND COSTS:							
Salaries & Wages	20-155- 1						
Other Expenses	20-155- 2	404,500.00	384,000.00		524,000.00	511,086.16	12,913.84
MUNICIPAL COURT:							
Salaries & Wages	43-490- 1	398,417.00	385,902.00		396,902.00	396,871.49	30.51
Other Expenses	43-490- 2	30,900.00	30,300.00		30,300.00	28,918.40	1,381.60
PUBLIC DEFENDER:							
Salaries & Wages	43-495- 1	15,330.00	14,917.00		14,917.00	910.40	14,006.60
ENGINEERING SERVICES AND COSTS:							
Salaries & Wages	20-165- 1	609,464.00	673,095.00		626,595.00	606,357.58	20,237.42

## 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 GROUNDS:							
Salaries & Wages	26-300- 1						
Other Expenses	26-300- 2	121,500.00	106,000.00		128,000.00	123,816.96	4,183.04
MUNICIPAL LAND USE LAW (N.J.S.A. 40:55-D-1):							
PLANNING BOARD:							
Salaries & Wages	21-180- 1						
Other Expenses:	21-180- 2	14,940.00	15,400.00		15,400.00	9,047.58	6,352.42
BOARD OF ADJUSTMENT:							
Salaries & Wages	21-185- 1						
Other Expenses	21-185- 2	15,660.00	15,382.00		15,382.00	15,208.86	173.14
PUBLIC WORKS:							
Salaries & Wages	21-290- 1	2,940,894.00	2,817,928.00		2,797,928.00	2,745,693.85	52,234.15
Other Expenses	21-290- 2	1,379,232.00	1,392,700.00		1,392,700.00	1,375,961.44	16,738.56

## 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
<b>INSURANCE:</b>							
Other Insurance Premiums	23-210- 2	401,416.00	382,355.00		382,355.00	350,311.03	32,043.97
Workers Compensation Insurance	23-215- 2	568,056.00	573,723.00		573,723.00	573,723.00	
Group Insurance Plan	23-220- 2	4,609,000.00	4,673,500.00		4,584,500.00	4,481,213.41	103,286.59
Group Insurance - Health Benefit Waiver	23-221- 2	16,000.00	16,000.00				
Unemployment Compensation	23-225- 2	55,000.00	70,000.00		70,000.00	50,000.00	20,000.00
<b>PUBLIC SAFETY:</b>							
<b>FIRE:</b>							
Salaries & Wages	25-265- 1	3,475,000.00	3,340,000.00		3,426,000.00	3,423,163.37	2,836.63
Other Expenses:							
Fire Hydrant Services	25-265- 2	507,400.00	507,400.00		507,400.00	466,034.79	41,365.21
Miscellaneous	25-265- 2	205,275.00	191,775.00		196,775.00	193,635.07	3,139.93
<b>UNIFORM FIRE SAFETY ACT(P.L. 1983CH.383)</b>							
<b>FIRE OFFICIAL:</b>							
Salaries & Wages	25-265- 1	155,134.00	141,060.00		151,060.00	149,787.26	1,272.74
Other Expenses	25-265- 2	8,100.00	8,100.00		8,100.00	6,644.76	1,455.24

## 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
POLICE:							
Salaries & Wages	25-240- 1	5,713,000.00	5,615,000.00		5,425,000.00	5,332,395.53	92,604.47
Other Expenses	25-240- 2	632,120.00	565,395.00		565,395.00	536,928.51	28,466.49
FIRST AID ORGANIZATION:							
Salaries & Wages	25-255- 2	100.00	100.00		100.00		100.00
MUNICIPAL PROSECUTOR							
Salaries & Wages	20-275- 1	32,972.00	32,111.00		32,111.00	32,070.19	40.81
SCHOOL CROSSING GUARDS:							
Salaries & Wages	25-240- 1	344,000.00	338,000.00		353,000.00	352,583.62	416.38
PARKING ADMINISTRATION:							
Salaries & Wages	25-240- 1	264,914.00	258,067.00		263,067.00	262,254.48	812.52

## 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:							
Other Expenses	25-252- 2	4,000.00	4,000.00		4,000.00	3,331.10	668.90
STREET LIGHTING							
Other Expenses	31-435- 2	363,000.00	350,000.00		350,000.00	330,351.71	19,648.29
HEALTH AND WELFARE:							
BOARD OF HEALTH:							
Salaries & Wages	27-330- 1	269,500.00	274,582.00		274,582.00	270,644.92	3,937.08
Other Expenses	27-330- 2	37,368.00	28,445.00		28,445.00	27,519.67	925.33
ANIMAL CONTROL:							
Other Expenses	27-340- 2	68,000.00	70,000.00		70,000.00	60,000.00	10,000.00

## 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
<b>RECREATION AND EDUCATION:</b>							
RECREATION SERVICES:							
Salaries & Wages	<b>28-370- 1</b>	69,012.00	67,660.00		67,660.00	58,380.45	9,279.55
Other Expenses	<b>28-370- 2</b>						
CELEBRATION OF PUBLIC EVENTS							
Memorial Day:							
Other Expenses	<b>28-420- 2</b>	1,000.00	1,000.00		1,000.00	1,000.00	
LOCAL T.V. SERVICES:							
Other Expenses	<b>28-410- 2</b>	4,200.00	4,500.00		4,500.00	3,521.50	978.50









## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2013	
(A) OPERATIONS - EXCLUDED FROM "CAPS"		FOR 2014	FOR 2013	FOR 2013 BY EMERGENCY APPROPRIATION	TOTAL FOR 2013 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
RAHWAY VALLEY SEWERAGE AUTHORITY:				3,497,223.00			
Operating Expenses	31-455- 2	1,612,971.00	1,662,758.00		1,662,758.00	1,662,758.00	
Debt Service Requirements	31-455- 2	1,753,229.00	1,804,092.00		1,804,092.00	1,804,092.00	
Capital Replacement Fund	31-455- 2	140,258.00	89,155.00		89,155.00	89,155.00	
MAINTENANCE OF FREE PUBLIC LIBRARY							
(P.L.1985 CH82 &541)	29-390- 2	2,417,777.00	2,391,811.00		2,391,811.00	2,391,811.00	
LENGTH OF SERVICE AWARD PROGRAM (LOSAP)							
Other Expenses	27-476- 2	43,000.00	43,000.00		43,000.00		43,000.00
INSURANCE:							
Group Insurance Plan	23-220- 2						
TAX APPEALS:							
Other Expenses	37-480- 2	516,657.00	750,000.00		750,000.00	750,000.00	









## 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
CLEAN COMMUNITIES GRANT	41-770- 2		51,614.02		51,614.02	51,614.02	
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE							
State Share	41-703- 2	26,636.00	26,621.00		26,621.00	26,621.00	
Town Share	41-703- 2	6,659.00	6,655.00		6,655.00	6,655.00	
DRUNK DRIVING ENFORCEMENT FUND	41-745- 2		6,985.02		6,985.02	6,985.02	
ALCOHOL EDUCATION REHABILITATION FUND	41-702- 2		316.65		316.65	316.65	
BODY ARMOR GRANT	41-708- 2		6,550.75		6,550.75	6,550.75	
LIBRARY SUMMER PROGRAM	41-710- 2		1,250.00		1,250.00	1,250.00	
CONSERVATION CENTER IMPROVEMENTS	41-711- 2		10,000.00		10,000.00	10,000.00	
TV 36 ENHANCE PROGRAM	41-712- 2		25,000.00		25,000.00	25,000.00	







## 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	1,320,000.00	1,275,000.00		1,275,000.00	1,275,000.00	XXXXXXXXXXXX
PAYMENT OF BOND ANTICIPATION NOTES AND CAPITAL NOTES	45-925- 2	431,666.00	431,666.00		431,666.00	431,666.00	XXXXXXXXXXXX
INTEREST ON BONDS/ NOTES	45-930- 2	462,739.00	450,552.00		450,552.00	449,455.69	XXXXXXXXXXXX
							XXXXXXXXXXXX
<b>GREEN TRUST LOAN PROGRAM:</b>		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
LOAN REPAYMENTS FOR PRINCIPAL & INTEREST	45-940- 2						XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
<b>UNION COUNTY IMPROVEMENT AUTHORITY:</b>							XXXXXXXXXXXX
LEASE PAYMENTS	45-945- 2						XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
<b>TOT. MUN. DEBT SERVICE - EXCLUDED. FROM "CAPS"</b>	<b>60003-00</b>	2,214,405.00	2,157,218.00		2,157,218.00	2,156,121.69	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
<b>(1) DEFERRED CHARGES:</b>	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			XXXXXXXXXX			XXXXXXXXXX
SPECIAL EMERGENCY AUTHORIZATIONS- 3 YEARS (N.J.S.A. 40A:4-55.1 & 40A:4-55.13)	46-871- 2			XXXXXXXXXX			XXXXXXXXXX
<b>Deferred Charges to Future Taxation Unfunded:</b>				XXXXXXXXXX			XXXXXXXXXX
Ordinance # 2031	46-880- 2	5,000.00	5,000.00	XXXXXXXXXX	5,000.00	5,000.00	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>TOTAL DEFERRED CHARGES - MUNICIPAL - EXCLUDED FROM "CAPS"</b>	<b>600024-00</b>	5,000.00	5,000.00	XXXXXXXXXX	5,000.00	5,000.00	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
<b>(H-2) TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES EXCLUDED FROM "CAPS"</b>	<b>600025-00</b>	9,389,996.00	9,581,948.44		9,581,948.44	9,527,363.18	53,488.95

## 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
(1) 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"	600006-00						XXXXXXXXXX
(J) DEFERRED CHARGES AND STAT. EXPENDITURES LOCAL SCHOOL-EXCLUDED FROM "CAPS"		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
EMERGENCY AUTHORIZATION-SCHOOLS CAPITAL PROJECT FOR LAND,BUILD.OR EQUIP. N.J.S.A.18A:22020				XXXXXXXXXX			XXXXXXXXXX
TOTAL OF DEFER. CHARGES & STATUTORY. EXPEND- DITURES-LOCAL SCHOOL-EXCLUDED FROM "CAPS"	60007-00						XXXXXXXXXX
(K) TOTAL MUNICIPAL. APPROP. FOR LOCAL DISTRICT SCHOOL PURPOSES (ITEMS (1) AND (J))-EXCLUDED FROM "CAPS"	60008-00						XXXXXXXXXX
(O) TOTAL GENERAL APPROPRIATIONS - EXCLUDED FROM "CAPS"	60010-00	9,389,996.00	9,581,948.44		9,581,948.44	9,527,363.18	53,488.95
(L) SUBTOTAL GENERAL APPROPRIATIONS {ITEMS (H-1) AND (O)}	30009-00	38,889,705.18	38,926,990.44		38,926,990.44	38,225,574.11	700,320.02
(M) RESERVE FOR UNCOLLECTED TAXES	50-899- 2	2,200,000.00	2,140,000.00	XXXXXXXXXX	2,140,000.00	2,140,000.00	XXXXXXXXXX
<b>9. TOTAL GENERAL APPROPRIATIONS</b>	<b>30000-00</b>	41,089,705.18	41,066,990.44		41,066,990.44	40,365,574.11	700,320.02

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  SUMMARY OF 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
(A) OPERATIONS :							
(a+b) WITHIN "CAPS" - INCLUDING CONTINGENT	30005-00	26,198,990.00	25,752,602.00		25,748,102.00	25,149,655.05	598,446.95
STATUTORY EXPENDITURES	XXXXXX	3,300,719.18	3,592,440.00		3,596,940.00	3,548,555.88	48,384.12
(a) OPERATIONS - EXCLUDED FROM "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
OTHER OPERATIONS	XXXXXX	6,483,892.00	6,740,816.00	3,497,223.00	6,740,816.00	6,697,816.00	43,000.00
UNIFORM CONSTRUCTION CODE	XXXXXX						
INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	XXXXXX	453,404.00	443,922.00		443,922.00	433,433.05	10,488.95
ADDITIONAL APPROPRIATIONS OFFSET BY REVs.	XXXXXX						
PUBLIC & PRIVATE PROGs. OFFSET BY REVs.	XXXXXX	33,295.00	229,992.44		229,992.44	229,992.44	
TOTAL OPERATIONS - EXCLUDED FROM "CAPS"	60023-00	6,970,591.00	7,414,730.44	3,497,223.00	7,414,730.44	7,361,241.49	53,488.95
(C) CAPITAL IMPROVEMENTS	60002-00	200,000.00	5,000.00		5,000.00	5,000.00	
(D) MUNICIPAL DEBT SERVICE	60003-00	2,214,405.00	2,157,218.00		2,157,218.00	2,156,121.69	XXXXXXXXXX
(E) TOTAL DEFERRED CHARGES (SHEET 18+28)	XXXXXX	5,000.00	5,000.00		5,000.00	5,000.00	XXXXXXXXXX
(F) JUDGMENTS	37-480						
(G) CASH DEFICIT - WITH PRIOR CONSENT OF LFB	46-885						XXXXXXXXXX
(K) LOCAL DISTRICT SCHOOL PURPOSES	60008-00						XXXXXXXXXX
(N) TRANSFERRED TO BOARD OF EDUCATION	29-405			XXXXXXXXXX			XXXXXXXXXX
(M) RESERVE FOR UNCOLLECTED TAXES	50-899	2,200,000.00	2,140,000.00	XXXXXXXXXX	2,140,000.00	2,140,000.00	XXXXXXXXXX
<b>TOTAL GENERAL APPROPRIATION</b>	<b>30000-00</b>	41,089,705.18	41,066,990.44	3,497,223.00	41,066,990.44	40,365,574.11	700,320.02



**DEDICATED SWIMMING POOL UTILITY BUDGET- CONTINUED**

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	"FCOA"	APPROPRIATED				EXPENDED 2013	
		2014	2013	FOR 2013 BY EMERGENCY APPROPRIATION	TOTAL FOR 2013 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
OPERATING:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Salaries & Wages	55-501- 1	500,000.00	475,858.00		471,858.00	457,133.05	14,724.95
Other Expenses	55-502- 2	322,397.00	279,150.00		279,150.00	265,403.36	13,746.64
CAPITAL IMPROVEMENTS:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Down Payments on Improvements	55-510- 2						
Capital Improvement Fund	55-511- 2	5,000.00	1,000.00		1,000.00	1,000.00	
Capital Outlay	55-512- 2						
DEBT SERVICE:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Payment of Bond Principal	55-520- 2	260,000.00	235,000.00		235,000.00	235,000.00	XXXXXXXXXXXXXX
Payment of Bond Anticipation & Capital Notes	55-521- 2						XXXXXXXXXXXXXX
Interest on Bonds/ Notes	55-522- 2	97,740.00	102,440.00		102,440.00	102,440.00	XXXXXXXXXXXXXX
Interest on Notes	55-523- 2						XXXXXXXXXXXXXX

**DEDICATED SWIMMING POOL UTILITY BUDGET- CONTINUED**

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	"FCOA"	APPROPRIATED				EXPENDED 2013	
		2014	2013	FOR 2013 BY EMERGENCY APPROPRIATION	TOTAL FOR 2013 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
DEFERRED CHARGES AND STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Emergency Authorizations	55-530- 2			XXXXXXXXXXXXXX			
				XXXXXXXXXXXXXX			
				XXXXXXXXXXXXXX			
				XXXXXXXXXXXXXX			
				XXXXXXXXXXXXXX			
				XXXXXXXXXXXXXX			
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Contribution To:							
Public Employees' Retirement System	55-540- 2	6,500.00	7,000.00		7,000.00	7,000.00	
Social Security System (O.A.S.I.)	55-541- 2	35,000.00	31,000.00		35,000.00	34,585.10	414.90
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542- 2						
JUDGMENTS	55-531- 2						
DEFICIT IN OPERATIONS IN PRIOR YEARS	55-532- 2						XXXXXXXXXXXXXX
SURPLUS (GENERAL BUDGET)	55-545- 2						XXXXXXXXXXXXXX
<b>TOTAL SWIMMING POOL UTILITY APPROPRIATIONS</b>	<b>92109-00</b>	\$1,226,637.00	\$1,131,448.00		\$1,131,448.00	\$1,102,561.51	\$28,886.49

**DEDICATED ASSESSMENT BUDGET**

**UTILITY**

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

**MUNICIPAL AND JOINT FREE PUBLIC LIBRARY MINIMUM TAX LEVY AND ADDITIONAL APPROPRIATION**

16. APPROPRIATIONS FOR LIBRARY PURPOSES	APPROPRIATED		Expended 2013 Paid or Charged
	2014	2013	
Minimum Library Appropriation per R.S. 40:54-8 et seq.			
Additional Library Appropriation per Budget Sheet 20			
<b>Total Library Appropriation</b>			

Dedication by Rider - (N.J.S.40:-39) " The dedicated revenues anticipated during the year 2013 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; Municipal Public Defender; Recycling Program; Disposal of Forfeited Property; Community Policing Services; Westfield Community TV 36 Program Donations; Environmental Quality and Enforcement Fund; Recreation Trust Fund; POAA Revenues; Park Improvement Donations; Snow Removal Trust Fund; Tree Preservation Program Donations; N.J. Sales and Use Tax; DARE Program are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

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

**APPENDIX TO BUDGET STATEMENT**

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

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2013**

<b>ASSETS</b>		
Cash and Investments	1110100	\$10,227,884.93
Due From State of New Jersey (c. 20, P.L. 1971)	1111000	76,938.40
Federal and State Grants Receivable	1110200	30,631.00
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxxxxx
Taxes Receivables	1110300	1,425,838.88
Tax Title Liens Receivable	1110400	5,076.39
Property Acquired by Tax Title Lien Liquidation	1110500	312,720.00
Other Receivables	1110600	154,994.97
Deferred Charges Required to be in 2014 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2014	1110800	
<b>TOTAL ASSETS</b>	<b>1110900</b>	<b>12,234,084.57</b>
<b>LIABILITIES, RESERVES AND SURPLUS</b>		
*Cash Liabilities	2110100	5,624,212.75
Reserves for Receivables	2110200	1,898,630.24
Surplus	2110300	4,711,241.58
<b>TOTAL LIABILITIES, RESERVES and SURPLUS</b>		<b>12,234,084.57</b>

School Tax Levy Unpaid	2220120	47,257,878.00
Less: School Tax Deferred	2110200	44,456,301.00
*Balance Included in Above "Other Liabilities"(Payable)	2220300	2,801,577.00

		2013	2012
Surplus Balance, January 1st	2310100	1,629,797.50	198,494.18
Current Revenue on a Cash Basis: Current Taxes			
*(Percentage collected: 2013 98.69% 2012 98.60% )	2310200	151,287,226.95	146,458,308.67
Delinquent Taxes	2310300	1,355,997.59	1,507,072.60
Other Revenues and Additions to Income	2310400	13,219,904.07	12,013,941.70
<b>TOTAL FUNDS</b>	<b>2310500</b>	<b>167,492,926.11</b>	<b>160,177,817.15</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	38,925,894.13	37,535,110.09
School Taxes (including Local and Regional)	2310700	88,053,605.00	86,369,521.00
County Taxes (including Added Tax Amounts)	2310800	35,367,622.93	33,126,067.12
Special District Taxes	2310900	415,748.62	409,605.00
Other Expenditures and Deductions from Income	2311000	18,813.85	1,107,716.44
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>162,781,684.53</b>	<b>158,548,019.65</b>
<b>LESS: Expenditures to be Raised by Future Taxes</b>	<b>2311200</b>		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>162,781,684.53</b>	<b>158,548,019.65</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>4,711,241.58</b>	<b>1,629,797.50</b>

\*Nearest even percentage may be used

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

Surplus Balance December 31, 2013	2311500	4,711,241.58
Current Surplus Anticipated in - 2014 Budget	2311600	906,023.18
Surplus Balance Remaining	2311700	3,805,218.40

**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 )

\_\_\_\_\_ x \_\_\_\_\_ 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

TOWN OF WESTFIELD

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	
PUBLIC WORKS DEPART. EQUIP.		30,000			1,500			28,500	
SIDEWALK/STREET PROGRAM		175,000			8,750			166,250	
SEWER DRAINAGE IMPR.		50,000			2,500			47,500	
GENERAL IMPROVEMENTS		200,000			10,000			190,000	
TOWN FACILITIES		100,000			5,000			95,000	
POLICE DEPART. VEH. & EQUIP.		25,000			1,250			23,750	
<b>TOTALS - ALL PROJECTS</b>		580,000			29,000			551,000	

**6 YEAR CAPITAL PROGRAM - 2014 - 2019**  
**Anticipated Project Schedule and Funding Requirements**

LOCAL UNIT

TOWN OF WESTFIELD

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
PUBLIC WORKS DEPART. EQUIP.		560,000		30,000	30,000	100,000	100,000	150,000	150,000
SIDEWALK/STREET PROGRAM		675,000		175,000	100,000	100,000	100,000	100,000	100,000
SEWER DRAINAGE IMPR.		500,000		50,000	50,000	100,000	100,000	100,000	100,000
GENERAL IMPROVEMENTS		750,000		200,000	50,000	125,000	125,000	125,000	125,000
TOWN FACILITIES		450,000		100,000	50,000	75,000	75,000	75,000	75,000
POLICE DEPART. VEH. & EQUIP.		200,000		25,000	50,000	50,000	50,000	25,000	
RECREATION IMPROVEMENTS		425,000			75,000	50,000	100,000	100,000	100,000
<b>TOTALS - ALL PROJECTS</b>		3,560,000		580,000	405,000	600,000	650,000	675,000	650,000

**6 YEAR CAPITAL PROGRAM - 2014 - 2020  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

LOCAL UNIT

TOWN OF WESTFIELD

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
PUBLIC WORKS DEPART. EQUIP.	560,000			28,000			532,000		
SIDEWALK/STREET PROGRAM	675,000			15,150		372,000	287,850		
SEWER DRAINAGE IMPR.	500,000			25,000			475,000		
GENERAL IMPROVEMENTS	750,000			37,000		10,000	703,000		
TOWN FACILITIES	450,000			22,500			427,500		
POLICE DEPART. VEH. & EQUIP.	200,000			10,000			190,000		
RECREATION IMPROVEMENTS	425,000			21,250			403,750		
<b>TOTALS - ALL PROJECTS</b>	3,560,000			158,900		382,000	3,019,100		

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

Contracting Unit: TOWN OF WESTFIELD

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.

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Date

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Clerk of Governing Body