

# 2025 MUNICIPAL BUDGET

Municipal Budget of the \_\_\_\_\_ Borough of Kenilworth Borough, County of Union for the Fiscal Year 2025

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

7th day of May, 2025

and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 7th day of May, 2025

DocuSigned by:  
Laura Reinertsen  
Clerk  
567 Boulevard  
Address  
Kenilworth, NJ 07033  
Address  
908-276-9090  
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, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 7th day of May, 2025

DocuSigned by:  
Robert W. Swisher  
Registered Municipal Accountant  
308 East Broad Street  
Address  
Westfield, NJ 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 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.A. 40A:4-1 et seq.

Certified by me, this 7th day of May, 2025

DocuSigned by:  
Ken Blum  
Chief Financial Officer

**DO NOT USE THESE SPACES**

### CERTIFICATION OF ADOPTED BUDGET

*(Do not advertise this Certification form)*

It is hereby certified that the amounts 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: 07/09/2025

By: Christine M. Zapicchi Signed by: Initial  
jfc

Local Examination?    Yes  
   No    X

## SECTION 2 - UPON ADOPTION FOR YEAR 2025

### RESOLUTION

Be it Resolved by the \_\_\_\_\_ of the \_\_\_\_\_ Borough  
of Kenilworth Borough, County of Union 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) \$ 15,522,849.55 (Item 2 below) for municipal purposes, and
- (b) \$ 0.00 (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ 0.00 (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.A. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ 0.00 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 0.00 (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 853,165.00 (Item 5 Below) Minimum Library Tax

**RECORDED VOTE**  
(Insert last name)

<b>Ayes</b>	<b>Nays</b>	<b>Abstained</b>	
Boyle Finistrella Mauro Piper Scorese			
		<b>Absent</b>	Giordano Picerno

### SUMMARY OF REVENUES

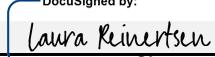
1. General Revenues			
Surplus Anticipated	08-100		2,100,000.00
Miscellaneous Revenues Anticipated	13-099		2,112,034.60
Receipts from Delinquent Taxes	15-499		285,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)			
	07-190		15,522,849.55
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	0.00	
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	0.00	
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			0.00
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		0.00
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			
	07-192		853,165.00
<b>Total Revenues</b>	<b>13-299</b>		<b>20,873,049.15</b>

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 13,953,369.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,810,737.00
(g) Cash Deficit	46-885	\$ 0.00
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,312,958.17
(c) Capital Improvements	44-999	\$ 60,000.00
(d) Municipal Debt Service	45-999	\$ 1,646,554.58
(e) Deferred Charges - Municipal	46-999	\$ 65,622.40
(f) Judgments	37-480	\$ 0.00
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ 0.00
(g) Cash Deficit	46-885	\$ 0.00
(k) For Local District School Purposes	29-410	\$ 0.00
(m) Reserve for Uncollected Taxes	50-899	\$ 1,023,808.00
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>	07-195	0.00
<b>Total Appropriations</b>	34-499	\$ 20,873,049.15

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 7<sup>th</sup> day of May, 2025. 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 2025 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 7<sup>th</sup> day of May, 2025

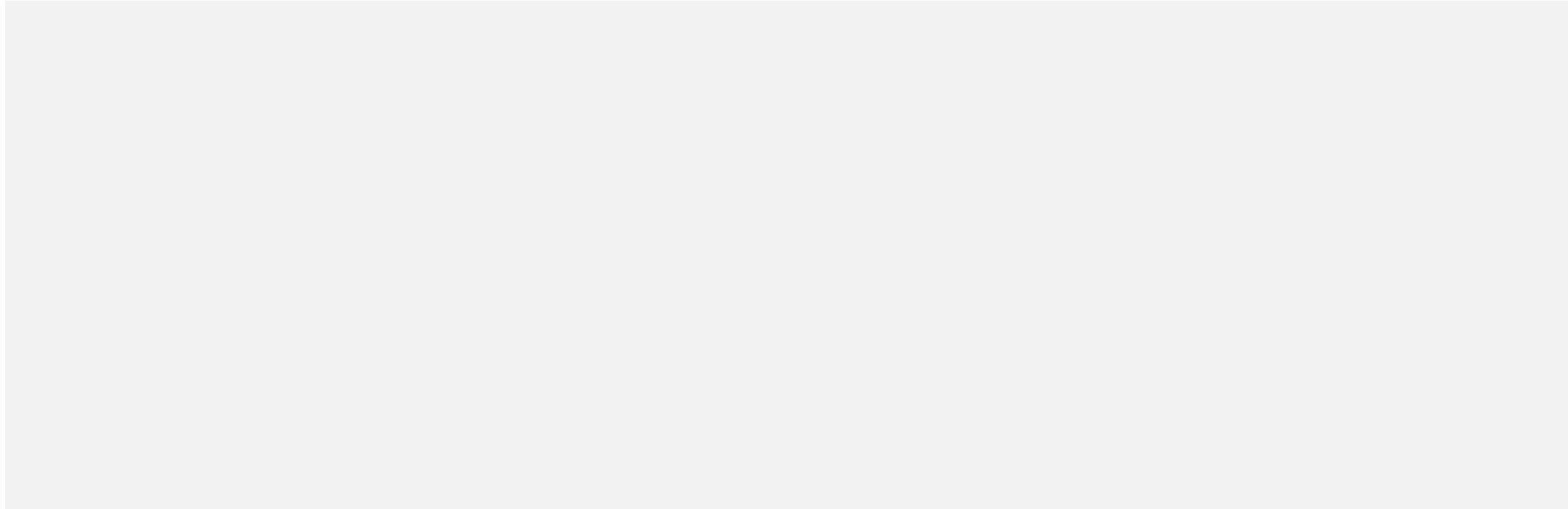
DocuSigned by:  
  
A0BCF7A38F60 **Signature**, Clerk

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

Contracting Unit: Kenilworth Borough

Year Ending: December 31, 2024

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.



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.

05/07/2025  
Date

DocuSigned by:  
Laura Reinertsen  
ROBERTSON COUNTY  
Clerk of the Governing Body

## General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**  
  
 Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- f) In all applicable signature lines, insert the email address of the applicable official.
- g) **The completed Budget document must be saved as a Macro-Enabled Workbook.**  
 Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be named as: **<municode>\_introbudget\_20xx (all 4 digits municode must be included).**
- h) Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be named as: **<municode>\_adoptbudget\_20xx (all 4 digits municode must be included).**
- i) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- j) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.  
 On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- k) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:  
[https://www.nj.gov/dca/divisions/dlgs/pdf/Budget\\_Document\\_Instructions.pdf](https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf)

### \*\*Instructions to Complete the 2024 to 2025 "Data Rollover" Process\*\*

- a) Download from FAST or have saved on your computer the 2024 adopted budget workbook.

b) On the 2025 budget, navigate to the "Key Inputs" tab.

**\*\*IMPORTANT: Macros must be enabled in excel in order for the data rollover process to run successfully.\*\***

c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.

d) First, click the button for current fund. It will prompt you to select your 2024 adopted excel budget from your computer.

Once the 2024 adopted budget is selected, the function runs automatically. **WARNING: The functionality may cause the screen to**

e) **briefly flash rapidly.**

Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same

f) as the current fund process.

g) Once complete, review the 2025 template to ensure information has successfully copied from the 2024 adopted budget.

**PLEASE NOTE:**

If an incorrect version of the budget template was used in 2024, the budget data may not migrate properly to the 2025 budget template.

Information Required for Municipal Budget Document:	Municipal Budget Version 2025.0 Responses and Data	
Name and County of Municipality	Kenilworth Borough, Union County	
Full Name of Municipality	BOROUGH OF KENILWORTH	
County of Municipality	UNION	
Name of Municipality	KENILWORTH	
Type	BOROUGH	
Governing Body Type	COUNCIL MEMBERS	
Location	BOROUGH OF KENILWORTH	
Address	567 BOULEVARD	
Address	KENILWORTH NEW JERSEY 07033	
Phone	908-276-9090	
Fax	908-275-6050	
Clerk	LAURA REINERTSEN	<b>Cert #</b> C-1294
Tax Collector	MARIA GOODE	T-8419
Chief Financial Officer	KENNETH P. BLUM	N-0553
Registered Municipal Accountant	ROBERT W. SWISHER	439
Municipal Attorney	MARK SEMERARO	
Newspaper	THE LOCAL SOURCE	
Date of Introduction	<b>Day</b>	<b>Month</b>
Date of Advertisement	2ND	APRIL
Date of Public Hearing	24TH	APRIL
	7TH	MAY
Time of Public Hearing	6:00 PM	
Net Valuation Taxable Current	777,659,795	
Net Valuation Taxable Prior	780,148,863	
	(2,489,068)	

<b>Budget Year</b>	<b>2025</b>	<b>Budget Year Type:</b>	<b>Calendar Year</b>
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Municipal Code	2008
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<b>How many utilities does municipality have?*</b>	1	<i>*Select "0" if you do not have any utilities.</i>				
<b>Utility #</b>	<b>Utility Type</b>					
Utility 1		<table border="1" style="width: 100%;"> <tr> <td style="background-color: #d9ead3;"><b>Capital Impr</b></td> </tr> <tr> <td style="background-color: #d9ead3;"><b># of Years</b></td> </tr> <tr> <td style="background-color: #d9ead3;"><b>Beginning Year</b></td> </tr> <tr> <td style="background-color: #d9ead3;"><b>Ending Year</b></td> </tr> </table>	<b>Capital Impr</b>	<b># of Years</b>	<b>Beginning Year</b>	<b>Ending Year</b>
<b>Capital Impr</b>						
<b># of Years</b>						
<b>Beginning Year</b>						
<b>Ending Year</b>						
Utility 2						
Utility 3						
Utility 4						
Utility 5						
Utility 6						
Utility Assessment (Tab 37)						
Utility Assessment (Tab 38)						

Page Count - Standard or Expanded:	Start with "Standard" and move to "Exp
Grant Revenues (Sheet 9)	Standard <i>"Standard" will provide two (2) sheets for Grant R</i>
Other Special Item Revenues (Sheet 10)	Standard <i>"Standard" will provide two (2) sheets for Other Sp</i>
General Appropriations (Sheet 15)	Standard <i>"Standard" will provide nine (9) sheets for Genera</i>
Grant Appropriations (Sheet 24)	Standard <i>"Standard" will provide three (3) sheets for Grant ,</i>
Capital Improvements (Sheets 40b, 40c, 40d)	Standard <i>"Standard" will provide three (3) sheets per section</i>

Hide/Unhide "Summary" Tabs:	
Summary Data, Budget Summary, Tax Summary	Unhidden



**Date of Original Appt.**

12/3/2024

*Calendar or State Fiscal*

**Improvement Program**

6

2025

2030

**needed" only as needed.**

venues.

Special Items of Revenue.

Appropriations.

Appropriations.

7.

# 2025 Municipal Budget

of the                     BOROUGH                     of           KENILWORTH           County of  
                    UNION                     for the fiscal year 2025.

## Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2025	2024	2024
1. Surplus	2,100,000.00	2,000,000.00	
2. Total Miscellaneous Revenues	2,112,034.60	2,157,309.58	
3. Receipts from Delinquent Taxes	285,000.00	268,000.00	
4. a) Local Tax for Municipal Purposes	15,522,849.55	14,998,362.77	
b) Addition to Local School District Tax			
c) Minimum Library Tax	853,165.00	819,928.37	
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	16,376,014.55	15,818,291.14	
Total General Revenues	20,873,049.15	20,243,600.72	

Summary of Appropriations	2025 Budget	Final 2024 Budget
1. Operating Expenses: Salaries & Wages	7,056,421.00	6,211,220.00
Other Expenses	9,209,906.17	9,719,981.28
2. Deferred Charges & Other Appropriations	1,876,359.40	1,732,533.40
3. Capital Improvements	60,000.00	60,000.00
4. Debt Service (Include for School Purposes)	1,646,554.58	1,563,369.50
5. Reserve for Uncollected Taxes	1,023,808.00	956,496.54
Total General Appropriations	20,873,049.15	20,243,600.72
Total Number of Employees		

2025 Dedicated		Utility Budget		
Summary of Revenues	Anticipated			
	2025	2024	2024	
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations	2025 Budget	Final 2024 Budget		
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2025 Dedicated		Utility Budget		
Summary of Revenues	Anticipated			
	2025	2024	2024	
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations	2025 Budget	Final 2024 Budget		
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2025 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		2025		2024
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2025 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2025 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2025 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				

Total Appropriations				
Total Number of Employees				

Balance of Outstanding Debt				
		General		
Interest				
Principal				
Outstanding Balance				

Balance of Outstanding Debt				
Interest				
Principal				
Outstanding Balance				

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2025 MUNICIPAL BUDGET**

		YEAR 2025	YEAR 2024
1	Total General Appropriations for 2025 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	19,849,241.15	XXXXXXXXXXXX
2	Local District School Tax		24,766,164.00
	Actual		
	Estimate	25,756,810.56	XXXXXXXXXXXX
3	Regional School District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
4	Regional High School Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
5	County Tax		9,206,360.25
	Actual		
	Estimate	9,574,614.66	XXXXXXXXXXXX
6	Special District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
7	Municipal Open Space		
	Actual		
	Estimate		XXXXXXXXXXXX
8	Municipal Arts and Culture		
	Actual		
	Estimate		XXXXXXXXXXXX
9	Total General Appropriations & Other Taxes	55,180,666.37	
10	Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5)	4,497,034.60	
11	Cash Required from 2025 to Support Local Municipal Budget and Other Taxes	50,683,631.77	
12	Amount of Item 11 divided by <b>98.01%</b>		
	equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	51,707,439.77	
<u>Analysis of Item 12:</u>			
	Local School District Tax (Line 2 Above)	25,756,810.56	
	Regional School District Tax (Line 3 Above)	-	
	Regional High School Tax (Line 4 Above)	-	
	County Tax (Line 5 Above)	9,574,614.66	
	Special District Tax (Line 6 Above)	-	
	Municipal Open Space Tax (Line 7 Above)	-	
	Municipal Arts and Culture Tax (Line 8 Above)	-	
	Tax in Local Municipal Budget	16,376,014.55	
	Total Amount (Line 12)	51,707,439.77	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	1,023,808.00	
<u>Computation of "Tax in Local Municipal Budget"</u>			
	Item 1 - Total General Appropriations	19,849,241.15	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	1,023,808.00	
	Subtotal	20,873,049.15	
	Less: Item 10 - Total Anticipated Revenues	4,497,034.60	
	Amount to Be Raised by Taxation in Municipal Budget	16,376,014.55	

<b>Local Tax for Municipal Purpose</b>	15,522,849.55
<b>Addition to Local District School Tax</b>	
<b>Minimum Library Tax</b>	853,165.00

# BOROUGH OF KENILWORTH SUMMARY OF 2025 BUDGET

Total Budget	20,873,049.15	100.0%	Future Budget Projections					
			2026	2027	2028	2029	2030	
<b>Employee Costs:</b>								
Salaries & Wages								
Sheet 17	6,998,421.00		<b>102.00%</b>	7,138,389.42	7,281,157.21	7,426,780.35	7,575,315.96	7,726,822.28
Sheet 25	<u>58,000.00</u>		<b>102.00%</b>	59,160.00	60,343.20	61,550.06	62,781.07	64,036.69
Total	7,056,421.00			<u>7,197,549.42</u>	<u>7,341,500.41</u>	<u>7,488,330.42</u>	<u>7,638,097.02</u>	<u>7,790,858.97</u>
Social Security								
Sheet 19	338,000.00		<b>102.00%</b>	344,760.00	351,655.20	358,688.30	365,862.07	373,179.31
Pensions etc.								
Sheet 19	380,658.00		<b>102.00%</b>	388,271.16	396,036.58	403,957.31	412,036.46	420,277.19
Sheet 19	1,060,079.00		<b>105.00%</b>	1,113,082.95	1,168,737.10	1,227,173.95	1,288,532.65	1,352,959.28
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	<u>4,120,500.00</u>		<b>106.00%</b>	4,367,730.00	4,629,793.80	4,907,581.43	5,202,036.31	5,514,158.49
Direct Employee Costs	<u><b>12,955,658.00</b></u>	<b>62.1%</b>						
<b>General Liability Insurance</b>								
Sheet 14	<u>-</u>	0.0%						
<b>Debt Service:</b>								
Sheet 27	<u>1,646,554.58</u>	7.9%						
<b>Reserve for Uncollected Taxes:</b>								
Sheet 29	<u>1,023,808.00</u>	4.9%						
<b>Capital Funds:</b>								
Sheet 26a	<u>60,000.00</u>	0.3%						
<b>Deferred Charges:</b>								
Sheet 28	<u>65,622.40</u>	0.3%						
<b>Grants:</b>								
Sheet 25 (less Salaries & Wages above)	<u>19,328.17</u>	0.1%						
<b>All Other Departmental OE's:</b>								
Various Line Items	<u>5,102,078.00</u>	24.4%	<b>102.00%</b>	5,204,119.56	5,308,201.95	5,414,365.99	5,522,653.31	5,633,106.38
<b>Projected Budget Totals</b>				<u>18,615,513.09</u>	<u>19,195,925.04</u>	<u>19,800,097.41</u>	<u>20,429,217.83</u>	<u>21,084,539.62</u>

## BOROUGH OF KENILWORTH 2025 BUDGET FUNDING

Budget Funding:	
Fund Balance	2,100,000.00
Local Revenues	1,088,056.43
State Aid	1,008,067.00
Grants	15,911.17
Delinquent Tax	285,000.00
Local Purpose Tax	<u>16,376,014.55</u>
	<u>20,873,049.15</u>
Ratables	777,659,795
Tax Rate	1.996
Increase	0.073

Project Tax Results				
2026	2027	2028	2029	2030
	25,000.00	50,000.00	75,000.00	100,000.00
	150,000.00	300,000.00	450,000.00	600,000.00
<u>18,615,513.09</u>	<u>19,020,925.04</u>	<u>19,450,097.41</u>	<u>19,904,217.83</u>	<u>20,384,539.62</u>
<u>18,615,513.09</u>	<u>19,195,925.04</u>	<u>19,800,097.41</u>	<u>20,429,217.83</u>	<u>21,084,539.62</u>
785,659,795	793,659,795	801,659,795	809,659,795	817,659,795
<b>2.369</b>	<b>2.397</b>	<b>2.426</b>	<b>2.458</b>	<b>2.493</b>
<b>0.373</b>	<b>0.027</b>	<b>0.030</b>	<b>0.032</b>	<b>0.035</b>

### COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
<b>REVENUES</b>				
Surplus	2,100,000.00	2,000,000.00	100,000.00	5.00%
Local	1,088,056.43	930,738.70	157,317.73	16.90%
State Aid	1,008,067.00	1,111,974.97	(103,907.97)	-9.34%
State & Federal Grants	15,911.17	114,595.91	(98,684.74)	-86.12%
Delinquent Tax	285,000.00	268,000.00	17,000.00	6.34%
Local Purpose Tax	15,522,849.55	14,998,362.77	524,486.78	3.50%
Minimum Library Tax	853,165.00	819,928.37	33,236.63	4.05%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
<b>TOTAL REVENUE</b>	<b>20,873,049.15</b>	<b>20,243,600.72</b>	<b>629,448.43</b>	<b>3.11%</b>
<b>APPROPRIATIONS</b>				
Salaries & Wages	7,056,421.00	6,212,220.00	844,201.00	13.59%
Other Expenses	9,190,578.00	9,599,018.37	(408,440.37)	-4.26%
Statutory & Deferred Charges	1,876,359.40	1,734,533.40	141,826.00	8.18%
State & Federal Grants	19,328.17	117,962.91	(98,634.74)	-83.62%
Capital (without grants)	60,000.00	60,000.00	-	0.00%
Debt Service	1,646,554.58	1,563,369.50	83,185.08	5.32%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	1,023,808.00	956,496.54	67,311.46	7.04%
<b>TOTAL APPROPRIATIONS</b>	<b>20,873,049.15</b>	<b>20,243,600.72</b>	<b>629,448.43</b>	<b>0.031094</b>
Adopted Emergencies				

### LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	15,522,849.55	14,998,362.77	524,486.78	3.50%
Local Tax Rate	1.9961	1.9230	0.0731	3.80%
Assessed Valuation	777,659,795	780,148,863	(2,489,068)	-0.32%

### STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP 2.50%	CAP COLA	15,522,849.55 MAX	15,522,849.55 ACTUAL
CAP Base from Prior Year	15,105,474.00	15,105,474.00	0.00	+ OR ( )
Rate Applied	2.50%	3.50%		
Allowable CAP	15,483,110.85	15,634,165.59	Must be zero or ( ) to Introduce Budget	
Additions:				
See Sheet 3b	329,218.89	329,218.89		
Other				
Total CAP Allowable	15,812,329.74	15,963,384.48		
Budget Expenditures Sheet 19	15,764,106.00	15,764,106.00		
Remaining or (Excess)	48,223.74	199,278.48		

### CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	3,958,282.99	3,207,149.30	751,133.69
Used to Fund Budget	2,100,000.00	2,000,000.00	100,000.00
Remaining Balance	1,858,282.99	1,207,149.30	651,133.69

### % OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	99.11%	99.21%	-0.10%
Used for Reserve for Taxes	98.01%	98.01%	0.00%
Remaining	1.10%	1.20%	-0.10%



# 2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

**CAP**

**MUNICIPALITY:** BOROUGH OF KENILWORTH

**COUNTY:** UNION

<u>LINDA KARLOVITCH</u> <b>Mayor's Name</b>	<u>December 31, 2026</u> <b>Term Expires</b>
--	---

<b>Municipal Officials</b>	
<u>LAURA REINERTSEN</u> <b>Municipal Clerk</b>	<u>12/3/2024</u> <b>Date of Orig. Appt.</b>
<u>MARIA GOODE</u> <b>Tax Collector</b>	<u>C-1294</u> <b>Cert. No.</b>
<u>KENNETH P. BLUM</u> <b>Chief Financial Officer</b>	<u>T-8419</u> <b>Cert. No.</b>
<u>ROBERT W. SWISHER</u> <b>Registered Municipal Accountant</b>	<u>N-0553</u> <b>Cert. No.</b>
<u>MARK SEMERARO</u> <b>Municipal Attorney</b>	<u>439</u> <b>Lic. No.</b>
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**Official Mailing Address of Municipality**

BOROUGH OF KENILWORTH  
567 BOULEVARD  
KENILWORTH NEW JERSEY 07033

**Fax #:** 908-275-6050

<b>Governing Body Members</b>	
<b>Name</b>	<b>Term Expires</b>
<u>TONI GIORDANO PICERNO</u>	<u>12/31/2026</u>
<u>PATRICK BOYLE</u>	<u>12/31/2026</u>
<u>JOSEPH FINISTRELLA</u>	<u>12/31/2027</u>
<u>DOUGLAS PIPER</u>	<u>12/31/2027</u>
<u>WILLIAM MAURO</u>	<u>12/31/2025</u>
<u>SAVINO SCORESE</u>	<u>12/31/2025</u>
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# 2025 MUNICIPAL BUDGET

Municipal Budget of the                     BOROUGH                     of                     KENILWORTH                    , County of                     UNION                     for the Fiscal Year 2025.

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

          2ND           day of                     APRIL                    , 2025  
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this           2ND           day of           APRIL          , 2025

\_\_\_\_\_  
Clerk  
          567 BOULEVARD            
Address  
          KENILWORTH NEW JERSEY 07033            
Address  
          908-276-9090            
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, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this           2ND           day of           APRIL          , 2025

<u>          rswisher@scnco.com          </u>	<u>          308 EAST BROAD STREET          </u>
Registered Municipal Accountant	Address
<u>          WESTFIELD, N.J. 07090          </u>	<u>          908-789-9300          </u>
Address	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.A. 40A:4-1 et seq.

Certified by me, this           2ND           day of           APRIL          , 2025

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

**DO NOT USE THESE SPACES**

### CERTIFICATION OF ADOPTED BUDGET

*(Do not advertise this Certification form)*

It is hereby certified that the amounts 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: \_\_\_\_\_, 2025

By: \_\_\_\_\_

# MUNICIPAL BUDGET NOTICE

## Section 1.

Municipal Budget of the BOROUGH of KENILWORTH, County of UNION for the Fiscal Year 2025

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2025;

Be it Further Resolved, that said Budget be published in the THE LOCAL SOURCE

in the issue of APRIL 24TH, 2025

The Governing Body of the BOROUGH of KENILWORTH does hereby approve the following as the Budget for the year 2025:

### RECORDED VOTE

(Insert Last Name)

Ayes

Boyle  
Finistrella  
Giordano Picerno  
Mauro  
Piper  
Scorese

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of KENILWORTH, County of UNION, on APRIL 2ND, 2025.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH OF KENILWORTH, on MAY 7TH, 2025 at 6:00 PM o'clock \_\_\_\_\_ at which time and place objections to said Budget and Tax Resolution for the year 2025 may be presented by taxpayers or other interested persons.

## EXPLANATORY STATEMENT

### SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2025
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>		XXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>		XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}</b>		15,764,106.00
<b>2. Appropriations excluded from "CAPS" -</b>		XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}</b>		4,085,135.15
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>		-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>		4,085,135.15
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b>	<b>98.01%</b> Percent of Tax Collections	1,023,808.00
Building Aid Allowance 2025 - \$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px;"></span>		
for Schools-State Aid 2024 - \$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px;"></span>		20,873,049.15
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>		20,873,049.15
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>		4,497,034.60
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>		XXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>		15,522,849.55
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>		-
<b>(c) Minimum Library Tax</b>		853,165.00

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	20,144,634.50	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	98,966.22						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	20,243,600.72	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	18,590,509.72	-	-	-	-	-	-
Reserved	1,653,091.00	-	-	-	-	-	-
Unexpended Balances Canceled	-	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	20,243,600.72	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2024	20,144,634.50	Allowable Operating Appropriations before	
Cap Base Adjustment:	(53,811.00)	Additional Exceptions per (N.J.S.A. 40A:4-45.3)	15,483,110.85
Subtotal	20,090,823.50		
Exceptions Less:		Additions:	
Total Other Operations	2,320,864.37	New Construction (Assessor Certification)	42,165.62
Total Uniform Construction Code		2023 Cap Bank Available	139,739.83
Total Interlocal Service Agreement		2024 Cap Bank Available	147,313.44
Total Additional Appropriations			
Total Capital Improvements	60,000.00		
Total Debt Service	1,563,369.50	Total Additions	329,218.89
Transferred to Board of Education			
Type I School Debt		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	15,812,329.74
Total Public & Private Programs	18,996.69		
Judgements			
Total Deferred Charges	65,622.40	Additional Increase to COLA rate. 3.5%	
Cash Deficit		Amount of Increase allowable. 1.0%	151,054.74
Reserve for Uncollected Taxes	956,496.54		
Total Exceptions	4,985,349.50		
Amount on Which CAP is Applied	15,105,474.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	15,963,384.48
2.5% CAP	377,636.85		
Allowable Operating Appropriations before		Total General Appropriations for Municipal Purposes	15,764,106.00
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	15,483,110.85	(Sheet 19, H-1)	
		Over or (Under) Appropriations Cap	(199,278.48)

NOTE:

Sheet 3b

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

- 1. HOW THE "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 "Operation Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)**

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**RECAP OF GROUP INSURANCE APPROPRIATION**

Following is a recap of the Municipality's Employee Group Insurance

Estimated Group Insurance Costs - 2025 \$ 3,443,709.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 268,709.00

3,175,000.00

Budgeted Group Insurance - Inside CAP 3,175,000.00

Budgeted Group Insurance - Utilities                     

Budgeted Group Insurance - Outside CAP                     

TOTAL 3,175,000.00

Instead of receiving Health Benefits, 10 employees have elected an opt-out for 2025. This opt-out amount is budgeted separately.

Health Benefits Waiver  
Salaries and Wages \$ 45,000.00

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW**

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1).  
 The last amendment reduces the 4% to 2% and modifies some of the exceptions and  
 exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in  
 excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

**SUMMARY LEVY CAP CALCULATION**

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation	14,998,362.77
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>14,998,362.77</u>
Plus 2% CAP Increase	<u>299,967.26</u>
<b>ADJUSTED TAX LEVY</b>	<u>15,298,330.03</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>15,298,330.03</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

15,298,330.03

Exclusions:

Allowable Shared Service Agreements Increase		
Allowable Health Insurance Costs Increase		
Allowable Pension Obligations Increases	84,228.00	
Allowable LOSAP Increase		
Allowable Capital Improvements Increase		
Allowable Debt Service and Capital Leases Inc.	68,185.00	
Recycling Tax appropriation		
Deferred Charge to Future Taxation Unfunded		
Current Year Deferred Charges: Emergencies		

Add Total Exclusions		<u>152,413.00</u>
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		

**ADJUSTED TAX LEVY**

15,450,743.03

Additions:

New Ratables - Increase for new construction	2,192,700	
Prior Year's Local Purpose Tax Rate (per \$100)	<u>1.923</u>	
New Ratable Adjustment to Levy		42,165.62
Amounts approved by Referendum		
Levy CAP Bank Applied		<u>29,940.90</u>

**MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION**

15,522,849.55

**AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES**

15,522,849.55

**OVER OR (UNDER) 2% LEVY CAP**

0.00

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**"2010" LEVY CAP BANKS:**

**2022**

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025)	
Amount Used in CY 2025	
Balance to Expire	-

**2023**

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2026)	
Amount Used in CY 2025	
Balance to Carry Forward (CY 2026)	-

**2024**

Maximum Allowable Amount to be Raised by Taxation	15,032,436
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2027)	14,998,363
Amount Used in CY 2025	34,073
Balance to Carry Forward (CY 2026 - CY2027)	14,941
	19,132

**2025**

Maximum Allowable Amount to be Raised by Taxation	15,522,850
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	15,522,850
	(0)

**Total Levy CAP Bank**

19,132

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
<b>1. Surplus Anticipated</b>	08-101	2,100,000.00	2,000,000.00	2,000,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	2,100,000.00	2,000,000.00	2,000,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	20,000.00	18,900.00	23,258.00
Other	08-104	30,000.00	25,000.00	32,447.25
Fees and Permits	08-105	85,000.00	73,000.00	120,377.87
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	74,000.00	77,500.00	74,107.33
Other	08-109			
Interest and Costs on Taxes	08-112	85,000.00	82,000.00	89,327.10
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	75,000.00	4,000.00	252,242.18
Anticipated Utility Operating Surplus	08-114			
Trailer Storage	08-229	9,000.00	7,800.00	10,800.00
Uniform Fire Safety Fees-Local	08-230	40,000.00	35,000.00	43,149.00





## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	418,000.00	323,200.00	645,708.73



## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees</b>				
<b>Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160	185,000.00	230,000.00	186,605.00
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	185,000.00	230,000.00	186,605.00







## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services</b>				
<b>Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	11-001	58,000.00	-	-

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
<b>3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated</b> <b>With Prior Written Consent of the Director of Local Government Services -</b> <b>Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section E: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Additional Revenues</b>	08-003	-	-	-

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE	10-506	10,666.00	10,666.00	10,666.00
UNION COUNTY INFRASTRUCTURE GRANT	10-879			-
UNION COUNTY KIDS RECREATION	10-881		68,000.00	68,000.00
ALCOHOL EDUCATION REHABILITATION FUND	10-877			-
CLEAN COMMUNITIES	10-770		19,834.43	19,834.43
FEDERAL BULLET PROOF VEST PROGRAM	10-693		3,561.84	3,561.84
DRUNK DRIVING ENFORCEMENT FUND	10-510			-
HEART GRANT	10-856	3,000.00	2,800.00	2,800.00
				-
LOCAL RECREATION STATE GRANT				-
				-
				-
NJDOT 2021 MUNICIPAL AID PROGRAM	10-559			-
RECYCLING TONNAGE GRANT	10-569		7,569.95	7,569.95
BODY ARMOR REPLACEMENT FUND	10-505	2,245.17	2,163.69	2,163.69
CARES ACT	10-734			-
YOUTH LEADERSHIP GRANT	10-831			-
				-
				-

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
STORMWATER ASSISTANCE GRANT				-
LEAD GRANT				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	15,911.17	114,595.91	114,595.91

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	60,000.00	50,000.00	70,193.19
Cable TV Franchise Fee	08-117	94,415.93	100,136.20	100,136.20
Prepaid School Tax	08-240			
Hotel Occupancy	08-107	95,000.00	90,000.00	108,785.85
Capital Fund Balance	08-228			
Outside Police Duty Administrative Fees	08-133	40,000.00	33,000.00	61,996.70
Outside Police Duty Use of Vehicles Fees	08-133	65,000.00	49,000.00	95,027.55
School Resource Officer	08-126	57,640.50	55,402.50	56,510.50
American Rescue Plan	08-129			
Reserve for Debt Service	08-227	15,000.00		

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b> <b>With Prior Written Consent of Director of Local Government Services - Other Special</b> <b>Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Other Special Items</b>	08-004	427,056.43	377,538.70	492,649.99

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
<b>Summary of Revenues</b>				
	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	2,100,000.00	2,000,000.00	2,000,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	<b>08-102</b>	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	<b>08-001</b>	418,000.00	323,200.00	645,708.73
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	1,008,067.00	1,111,974.97	1,111,974.91
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>	185,000.00	230,000.00	186,605.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	<b>11-001</b>	58,000.00	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	<b>08-003</b>	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	<b>10-001</b>	15,911.17	114,595.91	114,595.91
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	<b>08-004</b>	427,056.43	377,538.70	492,649.99
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	2,112,034.60	2,157,309.58	2,551,534.54
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	285,000.00	268,000.00	335,380.07
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	<b>13-199</b>	4,497,034.60	4,425,309.58	4,886,914.61
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	<b>07-190</b>	15,522,849.55	14,998,362.77	XXXXXXXXXXXX
b) Addition to Local District School Tax	<b>07-191</b>	-		XXXXXXXXXXXX
c) Minimum Library Tax	<b>07-192</b>	853,165.00	819,928.37	XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	16,376,014.55	15,818,291.14	16,420,547.13
<b>7. Total General Revenues</b>	<b>13-299</b>	20,873,049.15	20,243,600.72	21,307,461.74

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
MAYOR & COUNCIL:						-		-
Salaries & Wages	20-110-	1	3,750.00	3,750.00		3,750.00	3,750.00	-
Other Expenses	20-110-	2	11,000.00	11,000.00		11,000.00	9,106.28	1,893.72
MUNICIPAL CLERK'S OFFICE:						-		-
Salaries & Wages	20-120-	1	244,620.00	211,922.00		226,922.00	214,858.03	12,063.97
Other Expenses	20-120-	2	59,000.00	59,400.00		59,400.00	50,518.52	8,881.48
TAX AND FINANCE OFFICE:						-		-
Salaries & Wages	20-130-	1	235,395.00	289,206.00		289,206.00	271,537.70	17,668.30
Other Expenses	20-130-	2	115,200.00	115,200.00		115,200.00	100,332.58	14,867.42
PAYROLL AND HUMAN RESOURCES:						-		-
Salaries & Wages						-	-	-
Other Expenses	20-130-	2	47,820.00	47,820.00		47,820.00	38,367.65	9,452.35
Audit	20-135-	2	35,350.00	34,000.00		34,000.00	34,000.00	-
ASSESSMENT OF TAXES:						-		-
Salaries & Wages	20-150-	1	31,566.00	30,352.00		30,352.00	30,350.40	1.60
Other Expenses	20-150-	2	7,000.00	7,000.00		7,000.00	335.00	6,665.00
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
LEGAL SERVICES AND COSTS:						-		-
Other Expenses	20-155-	2	250,000.00	250,000.00		250,000.00	191,386.74	58,613.26
						-		-
						-		-
ENGINEERING SERVICES AND COSTS:						-		-
Other Expenses	20-165-	2	125,000.00	125,000.00		125,000.00	89,840.50	35,159.50
						-		-
						-		-
						-		-
MUNICIPAL LAND USE (NJSA 10:550-1):						-		-
PLANNING BOARD:						-		-
Salaries & Wages	21-180-	1	5,400.00	5,400.00		5,400.00	5,400.00	-
Other Expenses	21-180-	2	55,000.00	55,000.00		55,000.00	30,631.17	24,368.83
						-		-
INSURANCE:						-		-
Other Insurance - Premiums	23-210-	2	525,309.00	490,000.00		490,000.00	465,290.50	24,709.50
Employee Group Health Insurance	23-220-	2	3,175,000.00	3,559,370.00		3,466,370.00	2,981,598.09	484,771.91
Health Benefit Waiver	23-221-	2	45,000.00	25,000.00		25,000.00	22,419.00	2,581.00
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
MUNICIPAL COURT:						-		-
Salaries & Wages	43-490-	1	187,000.00	180,072.00		180,072.00	172,538.10	7,533.90
Other Expenses:	43-490-	2	17,600.00	17,600.00		17,600.00	8,809.09	8,790.91
						-		-
PUBLIC DEFENDER (P.L. 1997, C.256)						-		-
Salaries & Wages	43-495-	1				-		-
Other Expenses:	43-495-	2	6,750.00	6,750.00		6,750.00	5,750.00	1,000.00
						-		-
PUBLIC SAFETY:						-		-
POLICE:						-		-
Salaries & Wages	25-240-	1	4,120,500.00	3,561,483.00		3,541,483.00	3,267,389.24	274,093.76
Salaries & Wages-American Recovery Plan	25-240-	1				-		-
Other Expenses	25-240-	2	251,050.00	251,050.00		301,050.00	286,176.73	14,873.27
TRAFFIC CONTROL & SCHOOL GUARDS:						-		-
Salaries & Wages	25-240-	1	211,200.00	203,055.00		203,055.00	185,769.26	17,285.74
Other Expenses	25-240-	2	40,200.00	40,200.00		40,200.00	37,625.41	2,574.59
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
EMERGENCY MANAGEMENT:						-		-
Salaries & Wages	25-252-	1	6,000.00	4,549.00		4,549.00	4,548.00	1.00
Other Expenses:	25-252-	2	18,000.00	18,000.00		18,000.00	18,000.00	-
						-		-
FIRST AID ORGANIZATION CONTRIBUTION R.S. 40:5-2	25-260-	2	25,000.00	25,000.00		25,000.00	25,000.00	-
FIRE:						-		-
Salaries & Wages	25-265-	1	10,750.00	10,336.00		10,336.00	10,333.44	2.56
Other Expenses	25-265-	2	370,494.00	370,494.00		370,494.00	370,471.72	22.28
						-		-
FIRE PREVENTION BUREAU:						-		-
Salaries & Wages	25-265-	1	112,000.00	109,435.00		115,435.00	115,393.96	41.04
Other Expenses	25-265-	2	14,600.00	14,600.00		14,600.00	9,423.26	5,176.74
						-		-
MUNICIPAL PROSECUTOR:						-		-
Salaries & Wages	25-275-	1				-		-
Other Expenses	25-275-	2	18,000.00	18,000.00		18,000.00	15,000.00	3,000.00
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS:						-		-
ROADS REPAIRS AND MAINTENANCE:						-		-
Salaries & Wages	26-290-	1	1,220,880.00	1,012,975.00		1,012,975.00	946,656.18	66,318.82
Other Expenses	26-290-	2	174,000.00	150,000.00		150,000.00	149,833.74	166.26
						-		-
						-		-
						-		-
						-		-
SANITATION:						-		-
GARBAGE AND TRASH REMOVAL:						-		-
Salaries & Wages	26-305-	1	273,820.00	262,777.00		262,777.00	230,220.59	32,556.41
Other Expenses	26-305-	2	69,700.00	68,700.00		68,700.00	68,221.14	478.86
						-		-
RECYCLING:						-		-
Other Expenses	26-305-	2	105,000.00	145,000.00		145,000.00	77,513.79	67,486.21
						-		-
BUILDINGS AND GROUNDS:						-		-
Salaries & Wages	26-310-	1				-		-
Other Expenses	26-310-	2	136,000.00	136,000.00		136,000.00	127,497.78	8,502.22
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
SEWER SYSTEM:						-		-
Other Expenses	26-310-	2	41,000.00	32,000.00		32,000.00	29,954.95	2,045.05
						-		-
SHADE TREES:						-		-
Other Expenses	26-300-	2	35,000.00	35,000.00		75,000.00	70,430.00	4,570.00
						-		-
PARKS:						-		-
Salaries & Wages	26-310-	1				-		-
Other Expenses	26-310-	2	14,000.00	8,000.00		8,000.00	7,120.00	880.00
						-		-
HEALTH AND WELFARE:						-		-
BOARD OF HEALTH:						-		-
Salaries & Wages	27-330-	1	44,260.00	42,575.00		42,575.00	42,544.12	30.88
Other Expenses	27-330-	2	52,005.00	50,100.00		50,100.00	45,963.01	4,136.99
						-		-
						-		-
DOG AND CAT REGULATION:						-		-
Other Expenses	27-340-	2	13,270.00	13,270.00		13,270.00	11,125.00	2,145.00
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
SENIOR CITIZEN TRANSPORTATION:						-		-
Salaries & Wages	27-330-	1	23,425.00	22,508.00		22,508.00	12,543.46	9,964.54
Other Expenses	27-330-	2	3,000.00	3,000.00		3,000.00	-	3,000.00
						-		-
SENIOR CITIZEN DIRECTOR:						-		-
Salaries & Wages	27-330-	1	29,150.00	28,108.00		28,108.00	22,559.50	5,548.50
Other Expenses	27-330-	2	8,500.00	8,500.00		8,500.00	8,334.04	165.96
						-		-
PARKS AND RECREATION:						-		-
PARKS AND PLAYGROUNDS:						-		-
Salaries & Wages	28-370-	1	42,905.00	41,485.00		41,485.00	41,481.16	3.84
Other Expenses	28-370-	2	31,100.00	31,100.00		31,100.00	27,698.08	3,401.92
						-		-
						-		-
						-		-
						-		-





## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	195,700.00	191,132.00		191,132.00	155,077.21	36,054.79
Other Expenses	22-195	2	53,000.00	53,000.00		53,000.00	49,214.60	3,785.40
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
CELEBRATION OF PUBLIC EVENTS, ANNIVERSARY OF	30-420	2	30,000.00	30,000.00		30,000.00	19,600.70	10,399.30
BEAUTIFICATION						-		-
Other Expenses	26-310	2	2,000.00	2,000.00		2,000.00	-	2,000.00
						-		-
UTILITY EXPENSES/BULK PURCHASES:						-		-
UTILITIES	31-430	2	340,000.00	340,000.00		340,000.00	280,393.85	59,606.15
STREET LIGHTING	31-435	2	139,000.00	139,000.00		139,000.00	111,468.62	27,531.38
FIRE HYDRANT SERVICES	25-265	2	146,000.00	146,000.00		146,000.00	122,838.05	23,161.95
SOLID WASTE DISPOSAL COSTS	31-465	2	350,000.00	350,000.00		350,000.00	267,843.75	82,156.25
						-		-
ACCUMULATED LEAVE	31-466	1	100.00	100.00		100.00	-	100.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Operations (Item 8(A)) within "CAPS"</b>	<b>34-199</b>		13,953,369.00	13,492,374.00	-	13,490,374.00	11,998,083.69	1,492,290.31
<b>B. Contingent</b>	<b>35-470</b>	<b>2</b>			XXXXXXXXXX	-		-
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-201</b>		13,953,369.00	13,492,374.00	-	13,490,374.00	11,998,083.69	1,492,290.31
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	<b>34-201</b>	<b>1</b>	6,998,421.00	6,211,220.00	-	6,212,220.00	5,732,950.35	479,269.65
<b>Other Expenses (Including Contingent)</b>	<b>34-201</b>	<b>2</b>	6,954,948.00	7,281,154.00	-	7,278,154.00	6,265,133.34	1,013,020.66





## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		380,658.00	349,680.00		349,680.00	349,680.00	-
Social Security System (O.A.S.I.)	36-472		338,000.00	307,000.00		307,000.00	297,895.89	9,104.11
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		1,060,079.00	980,231.00		980,231.00	980,231.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		20,000.00	20,000.00		20,000.00	20,000.00	-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		12,000.00	10,000.00		12,000.00	11,013.77	986.23
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		<b>1,810,737.00</b>	<b>1,666,911.00</b>	-	<b>1,668,911.00</b>	<b>1,658,820.66</b>	<b>10,090.34</b>
<b>(F) Judgments</b>	37-480					-		XXXXXXXXXX
<b>(G) Cash Deficit of Preceding Year</b>	46-855					-		-
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>		<b>15,764,106.00</b>	<b>15,159,285.00</b>	-	<b>15,159,285.00</b>	<b>13,656,904.35</b>	<b>1,502,380.65</b>

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
MAINTENANCE OF FREE PUBLIC LIBRARY (P.L. 1985, CH. 82-541)						-		-
Other Expenses	23-390	2	853,165.00	819,928.37		819,928.37	734,218.02	85,710.35
						-		-
						-		-
RAHWAY VALLEY SEWERAGE AUTHORITY						-		-
SHARE OF COSTS	31-455	2	1,212,465.00	1,297,306.00		1,297,306.00	1,297,306.00	-
						-		-
EMERGENCY SERVICES VOLUNTEER						-		-
LENGTH OF SERVICE AWARD PROGRAM - (LOSAP)	25-265-	2	65,000.00	65,000.00		65,000.00	-	65,000.00
						-		-
RESERVE FOR TAX APPEALS	30-426-	2	30,000.00	30,000.00		30,000.00	30,000.00	-
						-		-
INSURANCE:						-		-
Employee Group Health Insurance	23-220-	2		108,630.00		108,630.00	108,630.00	-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>		2,160,630.00	2,320,864.37	-	2,320,864.37	2,170,154.02	150,710.35

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
<b>Total Uniform Construction Code Appropriations</b>	22-999	-	-	-	-	-	-	-





## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
<b>Total Interlocal Municipal Service Agreements</b>	42-999		133,000.00	-	-	-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)</b>	<b>34-303</b>		-	-	-	-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899					-	-	-
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE						-	-	-
STATE SHARE	41-506	2	10,666.00	10,666.00		10,666.00	10,666.00	-
LOCAL SHARE	41-506	2	2,667.00	2,667.00		2,667.00	2,667.00	-
ALCOHOL EDUCATION REHABILITATION FUND	41-877	2				-	-	-
UNION COUNTY KIDS RECREATION	41-881	2				-	-	-
UNION COUNTY INFRASTRUCTURE GRANT	41-879	2				-	-	-
RECYCLING TONNAGE GRANT	41-569	2		7,569.95		7,569.95	7,569.95	-
CLEAN COMMUNITIES	41-770	2		19,834.43		19,834.43	19,834.43	-
NJDOT 2021 MUNICIPAL AID PROGRAM	41-559	2				-	-	-
FEDERAL BULLET PROOF VEST PROGRAM	41-693	2		3,561.84		3,561.84	3,561.84	-
DRUNK DRIVING ENFORCEMENT FUND	41-510	2				-	-	-
LOCAL RECREATION STATE GRANT		2				-	-	-
UNION COUNTY KIDS TRUST GRANT PROGRAM		2		68,000.00		68,000.00	68,000.00	-
HEART GRANT	41-856	2	3,000.00	2,800.00		2,800.00	2,800.00	-
HEART GRANT-LOCAL SHARE	41-832	2	750.00	700.00		700.00	700.00	-
						-	-	-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS" (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		19,328.17	117,962.91	-	117,962.91	117,962.91	-
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>		2,312,958.17	2,438,827.28	-	2,438,827.28	2,288,116.93	150,710.35
Detail:								
Salaries & Wages	34-305	1	58,000.00	-	-	-	-	-
Other Expenses	34-305	2	2,254,958.17	2,438,827.28	-	2,438,827.28	2,288,116.93	150,710.35



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(C) Capital Improvements - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>		60,000.00	60,000.00	-	60,000.00	60,000.00	-





## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		65,622.40	65,622.40	XXXXXXXXXX	65,622.40	65,622.40	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999		65,622.40	65,622.40	XXXXXXXXXX	65,622.40	65,622.40	XXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480					-		XXXXXXXXXX
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.</b>	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	34-309		4,085,135.15	4,127,819.18	-	4,127,819.18	3,977,108.83	150,710.35

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded from</b>	48-999		-	-	-	-	-	XXXXXXXXXX
<b>Deferred Charges and Statutory (J) Expenditures - Local School -</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
<b>District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"</b>	29-410		-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399		4,085,135.15	4,127,819.18	-	4,127,819.18	3,977,108.83	150,710.35
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400		19,849,241.15	19,287,104.18	-	19,287,104.18	17,634,013.18	1,653,091.00
<b>(M) Reserve for Uncollected Taxes</b>	50-899		1,023,808.00	956,496.54	XXXXXXXXXX	956,496.54	956,496.54	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499		20,873,049.15	20,243,600.72	-	20,243,600.72	18,590,509.72	1,653,091.00

### CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for</b>	34-299	15,764,106.00	15,159,285.00	-	15,159,285.00	13,656,904.35	1,502,380.65
Municipal Purposes within "CAPS"	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	2,160,630.00	2,320,864.37	-	2,320,864.37	2,170,154.02	150,710.35
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	133,000.00	-	-	-	-	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	19,328.17	117,962.91	-	117,962.91	117,962.91	-
<b>Total Operations Excluded from "CAPS"</b>	34-305	2,312,958.17	2,438,827.28	-	2,438,827.28	2,288,116.93	150,710.35
<b>(C) Capital Improvements</b>	44-999	60,000.00	60,000.00	-	60,000.00	60,000.00	-
<b>(D) Municipal Debt Service</b>	45-999	1,646,554.58	1,563,369.50	-	1,563,369.50	1,563,369.50	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	46-999	65,622.40	65,622.40	XXXXXXXXXX	65,622.40	65,622.40	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	37-480	-	-	-	-	-	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of Local Finance Board</b>	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	50-899	1,023,808.00	956,496.54	XXXXXXXXXX	956,496.54	956,496.54	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	20,873,049.15	20,243,600.72	-	20,243,600.72	18,590,509.72	1,653,091.00







## DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

## DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540				-		-
Social Security System (O.A.S.I.)	55-541				-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
<b>Judgements</b>	55-531				-		XXXXXXXXXX
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX	-		XXXXXXXXXX
<b>Surplus (General Budget )</b>	55-545			XXXXXXXXXX	-		XXXXXXXXXX
<b>TOTAL UTILITY APPROPRIATIONS</b>	55-599	-	-	-	-	-	-

### DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

### DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	52-101			
Deficit ( Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

## DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	53-101			
Deficit ( Utility Budget)	53-885			
<b>Total Utility Assessment Revenues</b>	<b>53-899</b>	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
<b>Total Utility Assessment Appropriations</b>	<b>53-999</b>	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2025 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak 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, Recreation Wrestling Donations, Police Vest Donations, Parking Offenses Adjudication Act, Uniform Fire Safety Act Penalty Monies Trust, Storm Recovery, Elevator Inspections, Accumulated Absences, Centennial Committee, Pride in Kenilworth, Disposal of Forfeited Property, Municipal Alliance on Alc. and Drug Abuse, UCC Code Enforcement Fee 3rd Party

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

**APPENDIX TO BUDGET STATEMENT**

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

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2024**

<b>ASSETS</b>	
Cash and Investments	6,844,575.33
Due from State of N.J.(c. 20, P.L. 1961)	8,183.30
Federal and State Grants Receivable	98,350.97
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	406,778.96
Tax Title Lien Receivable	15,611.13
Property Acquired by Tax Title Lien Liquidation	157,200.00
Other Receivables	4,592.74
Deferred Charges Required to be in 2025 Budget	65,622.40
Deferred Charges Required to be in Budgets Subsequent to 2025	65,622.40
<b>Total Assets</b>	<b>7,666,537.23</b>

**LIABILITIES, RESERVES AND SURPLUS**

*Cash Liabilities	3,124,071.41
Reserves for Receivables	584,182.83
Surplus	3,958,282.99
<b>Total Liabilities, Reserves and Surplus</b>	<b>7,666,537.23</b>

School Tax Levy Unpaid	
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	-

	<b>YEAR 2024</b>	<b>YEAR 2023</b>
Surplus Balance, January 1	3,207,149.30	3,173,855.26
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2024: 99.11%, 2023: 99.21%)	49,451,861.40	45,892,488.58
Delinquent Taxes	335,380.07	290,788.60
Other Revenues and Additions to Income	3,297,198.71	3,309,977.01
<b>Total Funds</b>	<b>56,291,589.48</b>	<b>52,667,109.45</b>
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	19,287,104.18	18,438,629.48
School Taxes (Including Local and Regional)	23,824,083.50	22,687,185.00
County Taxes (Including Added Tax Amounts)	9,221,646.81	8,332,082.76
Special District Taxes		
Other Expenditures and Deductions from Income	472.00	2,062.91
<b>Total Expenditures and Tax Requirements</b>	<b>52,333,306.49</b>	<b>49,459,960.15</b>
Less: Expenditures to be Raised by Future Taxes	-	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>52,333,306.49</b>	<b>49,459,960.15</b>
<b>Surplus Balance, December 31</b>	<b>3,958,282.99</b>	<b>3,207,149.30</b>

\*Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2025 Budget**

Surplus Balance, December 31	3,958,282.99
Current Surplus Anticipated in 2025 Budget	2,100,000.00
<b>Surplus Balance Remaining</b>	<b>1,858,282.99</b>

(Important: This appendix must be Included in advertisement of Budget.)

**2025**

**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.

**BOROUGH OF KENILWORTH  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

IT IS A REQUIREMENT THAT A PROJECTED CAPITAL IMPROVEMENT PROGRAM BE MADE PART OF THE 2024 MUNICIPAL BUDGET.  
THE IMPROVEMENTS ARE ESTIMATED AND MAY BE ADJUSTED.

## CAPITAL BUDGET (Current Year Action) 2025

Local Unit

**BOROUGH OF KENILWORTH**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Finance/Municipal		141,000.00			1,000.00			20,000.00	120,000.00
Public Works		1,320,000.00			20,000.00			400,000.00	900,000.00
Fire Department		141,000.00			1,000.00			20,000.00	120,000.00
Police Department		141,000.00			1,000.00			20,000.00	120,000.00
Engineer - Streets and Roads		1,320,000.00			20,000.00			400,000.00	900,000.00
Buildings and Grounds		657,000.00			17,000.00			340,000.00	300,000.00
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	3,720,000.00	-	-	60,000.00	-	-	1,200,000.00	2,460,000.00

## CAPITAL BUDGET (Current Year Action) 2025

Local Unit

BOROUGH OF KENILWORTH

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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<b>TOTAL - THIS PAGE</b>	XXXXX	-	-	-	-	-	-	-	-

## CAPITAL BUDGET (Current Year Action) 2025

Local Unit

**BOROUGH OF KENILWORTH**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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<b>TOTAL - ALL PROJECTS</b>	XXXXX	3,720,000.00	-	-	60,000.00	-	-	1,200,000.00	2,460,000.00

## 6 YEAR CAPITAL PROGRAM - 2025 to 2030 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF KENILWORTH

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2025	5b 2026	5c 2027	5d 2028	5e 2029	5f 2030
Finance/Municipal		141,000.00		21,000.00	60,000.00	60,000.00			
Public Works		1,320,000.00		420,000.00	450,000.00	450,000.00			
Fire Department		141,000.00		21,000.00	60,000.00	60,000.00			
Police Department		141,000.00		21,000.00	60,000.00	60,000.00			
Engineer - Streets and Roads		1,320,000.00		420,000.00	450,000.00	450,000.00			
Buildings and Grounds		657,000.00		357,000.00	150,000.00	150,000.00			
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	3,720,000.00	<b>XXXXXXXXXX</b>	1,260,000.00	1,230,000.00	1,230,000.00	-	-	-





### 6 YEAR CAPITAL PROGRAM - 2025 to 2030 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit

BOROUGH OF KENILWORTH

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Finance/Municipal	141,000.00			7,050.00			133,950.00			
Public Works	1,320,000.00			66,000.00			1,254,000.00			
Fire Department	141,000.00			7,050.00			133,950.00			
Police Department	141,000.00			7,050.00			133,950.00			
Engineer - Streets and Roads	1,320,000.00			66,000.00			1,254,000.00			
Buildings and Grounds	657,000.00			32,850.00			624,150.00			
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<b>TOTAL - THIS PAGE</b>	3,720,000.00	-	-	186,000.00	-	-	3,534,000.00	-	-	-





## SECTION 2 - UPON ADOPTION FOR YEAR 2025

### RESOLUTION 25-121

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH  
of KENILWORTH, County of UNION 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) \$ 15,522,849.55 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 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.A. 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) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 853,165.00 (Item 5 Below) Minimum Library Tax

**RECORDED VOTE**

(Insert last name)

	<b>Ayes</b> Boyle Finistrella Mauro Piper Scorese	<b>Nays</b>		<b>Abstained</b>
				<b>Absent</b> Giordano Picerno

### SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100		\$ 2,100,000.00
Miscellaneous Revenues Anticipated	13-099		\$ 2,112,034.60
Receipts from Delinquent Taxes	15-499		\$ 285,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190		\$ 15,522,849.55
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 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 THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192		\$ 853,165.00
<b>Total Revenues</b>	<b>13-299</b>		<b>\$ 20,873,049.15</b>

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 13,953,369.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,810,737.00
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,312,958.17
(c) Capital Improvements	44-999	\$ 60,000.00
(d) Municipal Debt Service	45-999	\$ 1,646,554.58
(e) Deferred Charges - Municipal	46-999	\$ 65,622.40
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 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	50-899	\$ 1,023,808.00
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	\$ 20,873,049.15

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 \_\_\_\_\_ day of \_\_\_\_\_, 2025. 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 2025 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this \_\_\_\_\_ day of \_\_\_\_\_, 2025, \_\_\_\_\_, Clerk

*Signature*

**BOROUGH OF KENILWORTH**

**OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2024	APPROPRIATIONS	FCOA	Appropriated		Expended 2024	
		2025	2024				for 2025	for 2024	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
<b>Summary of Program</b>					Down Payments on Improvements	54-902-2				-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:			(Date)		Payment of Bond Principal	54-920-2				XXXXXXXXXX
Rate Assessed:	\$				Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Tax Collected to date:	\$				Interest on Bonds	54-930-2				XXXXXXXXXX
Total Expended to date:	\$				Interest on Notes	54-935-2				XXXXXXXXXX
Total Acreage Preserved to date:			(Acres)		Reserve for Future Use	54-950-2				-
Recreation land preserved in 2024:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2024:			(Acres)							



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

Contracting Unit: BOROUGH OF KENILWORTH

Year Ending: December 31, 2024

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.

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