

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
i) via the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included).**
Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via
j) the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**
- h) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- i) 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
m) Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- n) 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

**Information Required for
Municipal Budget Document:**

Municipal Budget Version 2023.1

Responses and Data

Name and County of Municipality
 Full Name of Municipality
 County of Municipality
 Name of Municipality
 Type
 Governing Body Type
 Location
 Address
 Address
 Phone
 Fax

 Clerk
 Tax Collector
 Chief Financial Officer
 Registered Municipal Accountant
 Municipal Attorney

 Newspaper

 Date of Introduction
 Date of Advertisement
 Date of Public Hearing

 Time of Public Hearing

 Net Valuation Taxable Current
 Net Valuation Taxable Prior

Kenilworth Borough, Union County
 BOROUGH OF KENILWORTH
 UNION
 KENILWORTH
 BOROUGH
 COUNCIL MEMBERS
 BOROUGH OF KENILWORTH
 567 BOULEVARD
 KENILWORTH NEW JERSEY 07033
 908-276-9090
 908-275-6050

Cert #
 ANGELA LAZZARI
 JILL GOODE T-8230
 JILL GOODE N-0776
 ROBERT W. SWISHER 439
 MARK SEMERARO

 THE LOCAL SOURCE

Day	Month
17th	May
25th	May
21st	June

 6:00 pm

 804,167,524
 828,559,868
 (24,392,344)

Budget Year	2023	Budget Year Type:	Calendar Year
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Municipal Code 2008

How many utilities does municipality have?	0
Utility #	Utility Type
Utility 1	
Utility 2	
Utility 3	
Utility 4	
Utility 5	
Utility 6	
Utility Assessment (Tab 37)	
Utility Assessment (Tab 38)	

Select "0" if you do not have any utilities.

Capital Impr
of Years
Beginning Year
Ending Year



Date of Original Appt.

8/17/2022

Calendar or State Fiscal

ovement Program

3

2023

2025

2023 Municipal Budget

of the BOROUGH of KENILWORTH County of
 UNION for the fiscal year 2023.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2023		2022
1. Surplus	2,000,000.00		2,000,000.00
2. Total Miscellaneous Revenues	2,222,509.20		2,300,655.39
3. Receipts from Delinquent Taxes	268,000.00		250,000.00
4. a) Local Tax for Municipal Purposes	14,275,531.68		13,070,165.00
b) Addition to Local School District Tax			
c) Minimum Library Tax	711,904.00		592,003.00
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	14,987,435.68		13,662,168.00
Total General Revenues	19,477,944.88		18,212,823.39

Summary of Appropriations	2023 Budget	Final 2022 Budget
1. Operating Expenses: Salaries & Wages	6,101,188.00	5,899,075.00
Other Expenses	9,257,772.98	8,557,738.50
2. Deferred Charges & Other Appropriations	1,854,804.40	1,726,100.40
3. Capital Improvements	60,000.00	60,000.00
4. Debt Service (Include for School Purposes)	1,288,337.50	1,091,637.49
5. Reserve for Uncollected Taxes	915,842.00	878,272.00
Total General Appropriations	19,477,944.88	18,212,823.39
Total Number of Employees		

2023 Dedicated		Utility Budget		
Summary of Revenues	Anticipated			
	2023		2022	
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2023 Budget	Final 2022 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				

2023 Dedicated		Utility Budget		
Summary of Revenues	Anticipated			
	2023		2022	
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2023 Budget	Final 2022 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				

2023 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		2023		2022
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2023 Budget	Final 2022 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				

2023 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2023 Budget	Final 2022 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				

2023 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2023 Budget	Final 2022 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				

2023 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2023 Budget	Final 2022 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			

BOROUGH OF KENILWORTH SUMMARY OF 2023 BUDGET

				Future Budget Projections				
				2024	2025	2026	2027	2028
Total Budget	<u>19,477,944.88</u>	100.0%						
Employee Costs:								
Salaries & Wages								
Sheet 17	6,101,188.00	102.00%	6,223,211.76	6,347,676.00	6,474,629.52	6,604,122.11	6,736,204.55	
Sheet 25	-	102.00%	-	-	-	-	-	
Total	<u>6,101,188.00</u>		<u>6,223,211.76</u>	<u>6,347,676.00</u>	<u>6,474,629.52</u>	<u>6,604,122.11</u>	<u>6,736,204.55</u>	
Social Security								
Sheet 19	295,000.00	102.00%	300,900.00	306,918.00	313,056.36	319,317.49	325,703.84	
Pensions etc.								
Sheet 19	379,429.00	102.00%	387,017.58	394,757.93	402,653.09	410,706.15	418,920.28	
Sheet 19	1,084,753.00	105.00%	1,138,990.65	1,195,940.18	1,255,737.19	1,318,524.05	1,384,450.25	
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14		106.00%	-	-	-	-	-	-
Direct Employee Costs	<u>7,860,370.00</u>	40.4%						
General Liability Insurance								
Sheet 14	<u>-</u>	0.0%						
Debt Service:								
Sheet 27	<u>1,288,337.50</u>	6.6%						
Reserve for Uncollected Taxes:								
Sheet 29	<u>915,842.00</u>	4.7%						
Capital Funds:								
Sheet 26a	<u>60,000.00</u>	0.3%						
Deferred Charges:								
Sheet 28	<u>65,622.40</u>	0.3%						
Grants:								
Sheet 25 (less Salaries & Wages above)	<u>281,264.98</u>	1.4%						
All Other Departmental OE's:								
Various Line Items	<u>9,006,508.00</u>	46.2%	102.00%	9,186,638.16	9,370,370.92	9,557,778.34	9,748,933.91	9,943,912.59
			Projected Budget Totals	<u>17,236,758.15</u>	<u>17,615,663.03</u>	<u>18,003,854.50</u>	<u>18,401,603.70</u>	<u>18,809,191.50</u>

**BOROUGH OF KENILWORTH
2023 BUDGET FUNDING**

Project Tax Results

		2023	2024	2025	2026	2027
Budget Funding:						
Fund Balance	2,000,000.00		25,000.00	50,000.00	75,000.00	100,000.00
Local Revenues	940,531.22		150,000.00	300,000.00	450,000.00	600,000.00
State Aid	1,003,074.00					
Grants	278,903.98					
Delinquent Tax	268,000.00					
Local Purpose Tax	14,987,435.68	17,236,758.15	17,440,663.03	17,653,854.50	17,876,603.70	18,109,191.50
	<u>19,477,944.88</u>	<u>17,236,758.15</u>	<u>17,615,663.03</u>	<u>18,003,854.50</u>	<u>18,401,603.70</u>	<u>18,809,191.50</u>
Ratables	804,167,524	812,167,524	820,167,524	828,167,524	836,167,524	844,167,524
Tax Rate	1.775	2.122	2.126	2.132	2.138	2.145
Increase	0.197	0.347	0.004	0.005	0.006	0.007
LEVY CAP CAL						
	<i>Prior Year</i>	14,987,435.68	17,236,758.15	17,440,663.03	17,653,854.50	17,876,603.70
	<i>2%</i>	299,748.71	344,735.16	348,813.26	353,077.09	357,532.07
	<i>Debt Service & Health</i>	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00
	<i>Ratables Added</i>	14,000.00	15,000.00	16,000.00	17,000.00	18,000.00
	<i>CAP Max</i>	15,446,184.39	17,741,493.31	17,950,476.29	18,168,931.59	18,397,135.78
	<i>Over / (Under) CAP</i>	1,790,573.76	(300,830.28)	(296,621.79)	(292,327.88)	(287,944.28)

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	2,000,000.00	2,000,000.00	-	0.00%
Local	940,531.22	1,169,913.89	(229,382.67)	-19.61%
State Aid	1,003,074.00	1,048,153.00	(45,079.00)	-4.30%
State & Federal Grants	278,903.98	82,588.50	196,315.48	237.70%
Delinquent Tax	268,000.00	250,000.00	18,000.00	7.20%
Local Purpose Tax	14,275,531.68	13,070,165.00	1,205,366.68	9.22%
Minimum Library Tax	711,904.00	592,003.00	119,901.00	20.25%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	19,477,944.88	18,212,823.39	1,265,121.49	6.95%
APPROPRIATIONS				
Salaries & Wages	6,101,188.00	5,659,175.00	442,013.00	7.81%
Other Expenses	8,976,508.00	8,712,562.00	263,946.00	3.03%
Statutory & Deferred Charges	1,854,804.40	1,726,100.40	128,704.00	7.46%
State & Federal Grants	281,264.98	85,076.50	196,188.48	230.60%
Capital (without grants)	60,000.00	60,000.00	-	0.00%
Debt Service	1,288,337.50	1,091,637.49	196,700.01	18.02%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	915,842.00	878,272.00	37,570.00	4.28%
TOTAL APPROPRIATIONS	19,477,944.88	18,212,823.39	1,265,121.49	0.069463
Adopted Emergencies		-		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	14,275,531.68	13,070,165.00	1,205,366.68	9.22%
Local Tax Rate	1.7752	1.5780	0.1972	12.50%
Assessed Valuation	804,167,524	828,559,868	(24,392,344)	-2.94%

STATUS OF "CAPS"

	CAP @ 0.5%	CAP COLA	2% LEVY CAP
			14,277,518.10 MAX 14,275,531.68 ACTUAL
CAP Base from Prior Year	13,973,983.00	13,973,983.00	(1,986.42) + OR ()
Rate Applied	0.50%	3.50%	
Allowable CAP	14,043,852.92	14,463,072.41	Must be zero or () to Introduce Budget
Additions:			
See Sheet 3b	477,812.74	477,812.74	
Other			
Total CAP Allowable	14,521,665.65	14,940,885.14	
Budget Expenditures Sheet 19	14,387,654.00	14,387,654.00	
Remaining or (Excess)	134,011.65	553,231.14	

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	3,173,855.26	3,600,199.64	(426,344.38)
Used to Fund Budget	2,000,000.00	2,000,000.00	-
Remaining Balance	1,173,855.26	1,600,199.64	(426,344.38)

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	98.29%	99.01%	-0.72%
Used for Reserve for Taxes	98.01%	98.02%	-0.01%
Remaining	0.28%	0.99%	-0.71%

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2023 MUNICIPAL BUDGET**

	YEAR 2023	YEAR 2022
1 Total General Appropriations for 2023 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	18,562,102.88	XXXXXXXXXXXX
2 Local District School Tax		22,492,367.00
Actual		
Estimate	22,942,214.34	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		8,156,977.93
Actual		
Estimate	8,320,117.49	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	49,824,434.71	
10 Less: Total Anticipated Revenues from 2023 in Municipal Budget (Item 5)	4,490,509.20	
11 Cash Required from 2023 to Support Local Municipal Budget and Other Taxes	45,333,925.51	
12 Amount of Item 11 divided by 98.01%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	46,249,767.51	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	22,942,214.34	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	8,320,117.49	
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	14,987,435.68	
Total Amount (Line 12)	46,249,767.51	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	915,842.00	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	18,562,102.88	
Item 13 - Appropriation: Reserve for Uncollected Taxes	915,842.00	
Subtotal	19,477,944.88	
Less: Item 10 - Total Anticipated Revenues	4,490,509.20	
Amount to Be Raised by Taxation in Municipal Budget	14,987,435.68	

Local Tax for Municipal Purpose	14,275,531.68
Addition to Local District School Tax	
Minimum Library Tax	711,904.00

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of KENILWORTH, County of UNION for the Fiscal Year 2023

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2023;

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

in the issue of May 25th, 2023

The Governing Body of the BOROUGH of KENILWORTH does hereby approve the following as the Budget for the year 2023:

RECORDED VOTE

(Insert Last Name)

Ayes

Finistrella
Mauro
Pentz
Pugliese
Scorese
Zimmerman

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 May 17th, 2023.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH OF KENILWORTH, on June 21st, 2023 at 6:00 pm o'clock at which time and place objections to said Budget and Tax Resolution for the year 2023 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2023
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	14,387,654.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	4,174,448.88
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	4,174,448.88
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated 98.01% Percent of Tax Collections	915,842.00
Building Aid Allowance 2023 - \$ 	
for Schools-State Aid 2022 - \$ 	19,477,944.88
4. Total General Appropriations (Item 9, Sheet 29)	19,477,944.88
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	4,490,509.20
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	14,275,531.68
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	711,904.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2022 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	18,212,823.39	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	18,212,823.39	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	17,203,939.00	-	-	-	-	-	-
Reserved	1,008,884.39	-	-	-	-	-	-
Unexpended Balances Canceled	0.00	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	18,212,823.39	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2022	18,211,025.00
Cap Base Adjustment:	
Subtotal	<u>18,211,025.00</u>
Exceptions Less:	
Total Other Operations	1,997,032.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	61,200.00
Total Additional Appropriations	
Total Capital Improvements	60,000.00
Total Debt Service	1,091,637.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	83,279.00
Judgements	
Total Deferred Charges	65,622.00
Cash Deficit	
Reserve for Uncollected Taxes	878,272.00
Total Exceptions	<u>4,237,042.00</u>
Amount on Which CAP is Applied	13,973,983.00
<u>2.5%</u> CAP	<u>349,349.58</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	14,323,332.58

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		14,323,332.58
Additions:		
New Construction (Assessor Certification)		20,499.80
2021 Cap Bank Utilized		322,279.03
2022 Cap Bank Utilized		135,033.91
Total Additions		<u>477,812.74</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	<u>14,801,145.31</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	<u>139,739.83</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>14,940,885.14</u>
Total General Appropriations for Municipal Purposes (Sheet 19, H-1)		<u>14,387,654.00</u>
Over or (Under) Appropriations Cap		<u>(553,231.14)</u>

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

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	13,070,165.00
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>13,070,165.00</u>
Plus 2% CAP Increase	<u>261,403.30</u>
ADJUSTED TAX LEVY	<u>13,331,568.30</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>13,331,568.30</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

13,331,568.30

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	503,720.00
Allowable Pension Obligations Increases	89,499.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	196,700.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 789,919.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions

ADJUSTED TAX LEVY

14,121,487.30

Additions:

New Ratables - Increase for new construction	1,299,100
Prior Year's Local Purpose Tax Rate (per \$100)	<u>1.578</u>
New Ratable Adjustment to Levy	20,499.80
Amounts approved by Referendum	
Levy CAP Bank Applied	135,531.00

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

14,277,518.10

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

14,275,531.68

OVER OR (UNDER) 2% LEVY CAP

(1,986.42)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2020

Maximum Allowable Amount to be Raised by Taxation	12,305,730
Amount to be Raised by Taxation for Municipal Purpose	12,305,730
Available for Banking (CY 2023)	-
Amount Used in CY 2023	-
Balance to Expire	-

2021

Maximum Allowable Amount to be Raised by Taxation	12,795,626
Amount to be Raised by Taxation for Municipal Purpose	12,660,095
Available for Banking (CY 2023 - CY 2024)	135,531
Amount Used in CY 2023	135,531
Balance to Carry Forward (CY 2024)	-

2022

Maximum Allowable Amount to be Raised by Taxation	13,070,165
Amount to be Raised by Taxation for Municipal Purpose	13,070,165
Available for Banking (CY 2023 - CY 2025)	-
Amount Used in CY 2023	-
Balance to Carry Forward (CY 2024 - CY2025)	-

2023

Maximum Allowable Amount to be Raised by Taxation	14,277,518
Amount to be Raised by Taxation for Municipal Purpose	14,275,532
Available for Banking (CY 2024 - CY 2026)	1,986

Total Levy CAP Bank	<u>1,986</u>
----------------------------	--------------

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
1. Surplus Anticipated	08-101	2,000,000.00	2,000,000.00	2,000,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,000,000.00	2,000,000.00	2,000,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	20,800.00	15,800.00	24,015.00
Other	08-104	25,000.00	25,000.00	27,489.50
Fees and Permits	08-105	73,000.00	110,000.00	89,861.94
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	85,000.00	68,000.00	87,779.80
Other	08-109			
Interest and Costs on Taxes	08-112	100,000.00	75,000.00	118,352.60
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	4,000.00	1,000.00	4,335.62
Anticipated Utility Operating Surplus	08-114			
Trailer Storage	08-229	10,000.00	7,500.00	10,500.00
Uniform Fire Safety Fees-Local	08-230	35,000.00	15,000.00	42,867.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	352,800.00	317,300.00	405,201.46

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	200,000.00	122,000.00	205,585.00
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	200,000.00	122,000.00	205,585.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services -				
Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE	10-506	9,445.00	9,952.00	9,952.00
UNION COUNTY INFRASTRUCTURE GRANT	10-879			-
UNION COUNTY KIDS RECREATION	10-881		30,000.00	30,000.00
ALCOHOL EDUCATION REHABILITATION FUND	10-877			-
CLEAN COMMUNITIES	10-770		15,569.07	15,569.07
FEDERAL BULLET PROOF VEST PROGRAM	10-693		1,798.00	1,798.00
DRUNK DRIVING ENFORCEMENT FUND	10-510			-
CDBG ADA DOOR UPGRADE	10-856			-
CDBG SOCIAL SERVICES	10-856			-
CDBG ADA RESTROOM	10-856			-
CDBG SOCIAL SERVICES	10-856			-
CDBG ADA CURB/RAMP UPGRADE	10-856			-
NJDOT 2021 MUNICIPAL AID PROGRAM	10-559			-
RECYCLING TONNAGE GRANT	10-569	14,159.33	20,179.29	20,179.29
BODY ARMOR REPLACEMENT FUND	10-505	1,896.65	1,444.14	1,444.14
CARES ACT	10-734	250,000.00		-
YOUTH LEADERSHIP GRANT	10-831	3,403.00	3,646.00	3,646.00
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Public and Private Revenues	10-001	278,903.98	82,588.50	82,588.50

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Other Special				
 Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	50,000.00	35,000.00	54,617.89
Cable TV Franchise Fee	08-117	102,328.72	107,627.82	107,627.82
Prepaid School Tax	08-240			
Hotel Occupancy	08-107	90,000.00	50,000.00	104,829.06
Capital Fund Balance	08-228			
Outside Police Duty Administrative Fees	08-133	35,000.00	15,000.00	41,300.00
Outside Police Duty Use of Vehicles Fees	08-133	55,000.00	40,000.00	61,402.50
School Resource Officer	08-126	55,402.50	54,316.00	54,316.00
American Rescue Plan	08-129		428,670.07	428,670.07
Reserve for Debt Service	08-227			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Other Special				
 Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Other Special Items	08-004	387,731.22	730,613.89	852,763.34

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	2,000,000.00	2,000,000.00	2,000,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	352,800.00	317,300.00	405,201.46
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,003,074.00	1,048,153.00	1,048,153.04
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	200,000.00	122,000.00	205,585.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	278,903.98	82,588.50	82,588.50
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	387,731.22	730,613.89	852,763.34
Total Miscellaneous Revenues	13-099	2,222,509.20	2,300,655.39	2,594,291.34
4. Receipts from Delinquent Taxes	15-499	268,000.00	250,000.00	401,167.37
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	4,490,509.20	4,550,655.39	4,995,458.71
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	14,275,531.68	13,070,165.00	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	711,904.00	592,003.00	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	14,987,435.68	13,662,168.00	13,827,633.71
7. Total General Revenues	13-299	19,477,944.88	18,212,823.39	18,823,092.42

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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	9,845.60	1,154.40
MUNICIPAL CLERK'S OFFICE:						-		-
Salaries & Wages	20-120-	1	210,910.00	236,937.00		186,937.00	170,371.79	16,565.21
Other Expenses	20-120-	2	53,900.00	53,900.00		53,900.00	45,673.13	8,226.87
TAX AND FINANCE OFFICE:						-		-
Salaries & Wages	20-130-	1	250,580.00	184,885.00		164,885.00	154,488.70	10,396.30
Other Expenses	20-130-	2	115,200.00	115,200.00		115,200.00	93,428.04	21,771.96
PAYROLL AND HUMAN RESOURCES:						-		-
Salaries & Wages						-		-
Other Expenses	20-130-	2	47,820.00	47,820.00		47,820.00	39,352.93	8,467.07
Audit	20-135-	2	33,500.00	32,000.00		32,000.00	32,000.00	-
ASSESSMENT OF TAXES:						-		-
Salaries & Wages	20-150-	1	29,770.00	29,185.00		29,185.00	28,611.12	573.88
Other Expenses	20-150-	2	7,000.00	7,000.00		7,000.00	717.64	6,282.36
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
LEGAL SERVICES AND COSTS:						-		-
Other Expenses	20-155-	2	230,000.00	205,000.00		311,000.00	303,201.07	7,798.93
						-		-
						-		-
ENGINEERING SERVICES AND COSTS:						-		-
Other Expenses	20-165-	2	125,000.00	150,000.00		150,000.00	63,442.00	86,558.00
						-		-
						-		-
						-		-
MUNICIPAL LAND USE (NJSA 10:550-1):						-		-
PLANNING BOARD:						-		-
Salaries & Wages	21-180-	1	5,400.00	5,400.00		5,400.00	5,000.00	400.00
Other Expenses	21-180-	2	55,000.00	55,000.00		55,000.00	31,234.93	23,765.07
3150000						-		-
INSURANCE:						-		-
Other Insurance - Premiums	23-210-	2	545,000.00	506,500.00		506,500.00	506,104.70	395.30
Employee Group Health Insurance	23-220-	2	2,742,680.00	2,647,120.00		2,547,120.00	2,469,918.13	77,201.87
Health Benefit Waiver	23-221-	2	20,000.00	15,000.00		15,000.00	9,170.25	5,829.75
Unemployment Compensation Insurance	23-225	2				-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
MUNICIPAL COURT:						-		-
Salaries & Wages	43-490-	1	178,350.00	172,525.00		172,525.00	153,618.29	18,906.71
Other Expenses:	43-490-	2	17,600.00	17,600.00		17,600.00	9,477.64	8,122.36
						-		-
PUBLIC DEFENDER (P.L. 1997, C.256)						-		-
Salaries & Wages	43-495-	1				-		-
Other Expenses:	43-495-	2	4,500.00	4,500.00		4,500.00		4,500.00
						-		-
PUBLIC SAFETY:						-		-
POLICE:						-		-
Salaries & Wages	25-240-	1	3,552,150.00	3,017,639.93		2,897,639.93	2,858,686.77	38,953.16
Salaries & Wages-American Recovery Plan	25-240-	1		428,670.07		428,670.07	428,670.07	-
Other Expenses	25-240-	2	235,600.00	234,100.00		244,100.00	233,195.89	10,904.11
TRAFFIC CONTROL & SCHOOL GUARDS:						-		-
Salaries & Wages	25-240-	1	199,200.00	195,255.00		195,255.00	178,295.71	16,959.29
Other Expenses	25-240-	2	45,500.00	48,600.00		48,600.00	46,211.29	2,388.71
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
EMERGENCY MANAGEMENT:						-		-
Salaries & Wages	25-252-	1	4,461.00	4,373.00		4,373.00	4,285.93	87.07
Other Expenses:	25-252-	2	18,000.00	18,000.00		18,000.00	17,825.00	175.00
						-		-
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	10,135.00	9,935.00		9,935.00	9,740.64	194.36
Other Expenses	25-265-	2	370,494.00	356,494.00		356,494.00	342,355.33	14,138.67
						-		-
FIRE PREVENTION BUREAU:						-		-
Salaries & Wages	25-265-	1	108,510.00	92,160.00		112,160.00	107,510.22	4,649.78
Other Expenses	25-265-	2	14,600.00	12,491.00		12,491.00	7,076.28	5,414.72
						-		-
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 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS:						-		-
ROADS REPAIRS AND MAINTENANCE:						-		-
Salaries & Wages	26-290-	1	978,600.00	959,530.00		889,530.00	855,833.88	33,696.12
Other Expenses	26-290-	2	135,000.00	135,000.00		135,000.00	134,029.71	970.29
						-		-
						-		-
						-		-
						-		-
SANITATION:						-		-
GARBAGE AND TRASH REMOVAL:						-		-
Salaries & Wages	26-305-	1	249,480.00	228,970.00		228,970.00	214,694.41	14,275.59
Other Expenses	26-305-	2	68,800.00	68,800.00		68,800.00	68,314.86	485.14
						-		-
RECYCLING:						-		-
Other Expenses	26-305-	2	163,000.00	163,000.00		163,000.00	116,808.84	46,191.16
						-		-
BUILDINGS AND GROUNDS:						-		-
Salaries & Wages	26-310-	1				-		-
Other Expenses	26-310-	2	136,000.00	129,000.00		129,000.00	116,028.11	12,971.89
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
SEWER SYSTEM:						-		-
Other Expenses	26-310-	2	32,000.00	32,000.00		32,000.00	17,051.26	14,948.74
						-		-
SHADE TREES:						-		-
Other Expenses	26-300-	2	35,000.00	85,000.00		85,000.00	85,000.00	-
						-		-
PARKS:						-		-
Salaries & Wages	26-310-	1				-		-
Other Expenses	26-310-	2	8,000.00	8,000.00		8,000.00	6,960.00	1,040.00
						-		-
HEALTH AND WELFARE:						-		-
BOARD OF HEALTH:						-		-
Salaries & Wages	27-330-	1	77,230.00	76,703.00		76,703.00	61,068.00	15,635.00
Other Expenses	27-330-	2	29,940.00	29,135.00		29,135.00	26,819.39	2,315.61
						-		-
						-		-
DOG AND CAT REGULATION:						-		-
Other Expenses	27-340-	2	13,270.00	13,270.00		13,270.00	750.00	12,520.00
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
SENIOR CITIZEN TRANSPORTATION:						-		-
Salaries & Wages	27-330-	1	22,085.00	21,644.00		21,644.00	5,346.58	16,297.42
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	17,400.00	17,620.00		17,620.00	8,518.54	9,101.46
Other Expenses	27-330-	2	8,500.00	8,500.00		8,500.00	3,192.37	5,307.63
						-		-
PARKS AND RECREATION:						-		-
PARKS AND PLAYGROUNDS:						-		-
Salaries & Wages	28-370-	1	40,802.00	40,118.00		40,118.00	39,446.92	671.08
Other Expenses	28-370-	2	31,100.00	31,100.00		31,100.00	28,687.34	2,412.66
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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	111,275.00	122,675.00		122,675.00	102,415.29	20,259.71
Other Expenses	22-195	2	7,450.00	7,450.00		7,450.00	4,351.91	3,098.09
BUILDING INSPECTOR:						-		-
Salaries & Wages	22-195-	1				-		-
Other Expenses	22-195-	2	37,230.00	37,000.00		37,000.00	36,500.00	500.00
PLUMBING INSPECTOR:						-		-
Salaries & Wages	22-195-	1	17,000.00	17,000.00		17,000.00	14,913.36	2,086.64
Other Expenses	22-195-	2	200.00	200.00		200.00		200.00
ELECTRICAL INSPECTOR:						-		-
Salaries & Wages	22-195-	1	17,000.00	17,000.00		17,100.00	17,082.72	17.28
Other Expenses	22-195-	2	200.00	200.00		200.00		200.00
FIRE PROTECTION OFFICIAL:						-		-
Salaries & Wages	22-195-	1	17,000.00	17,000.00		17,000.00	14,051.52	2,948.48
Other Expenses	22-195-	2	200.00	200.00		200.00		200.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	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	28,293.72	1,706.28
BEAUTIFICATION						-		-
Other Expenses	26-310-	2	2,000.00	2,000.00		2,000.00	286.00	1,714.00
						-		-
UTILITY EXPENSES/BULK PURCHASES:						-		-
UTILITIES	31-430-	2	340,000.00	340,000.00		340,000.00	298,114.42	41,885.58
STREET LIGHTING	31-435-	2	139,000.00	149,000.00		149,000.00	120,343.88	28,656.12
FIRE HYDRANT SERVICES	25-265-	2	142,000.00	142,000.00		142,000.00	133,107.60	8,892.40
SOLID WASTE DISPOSAL COSTS	31-465-	2	400,000.00	400,000.00		383,900.00	324,663.56	59,236.44
						-		-
ACCUMULATED LEAVE	31-466-	1	100.00	100.00		100.00		100.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		12,598,472.00	12,313,505.00	-	12,073,505.00	11,286,133.28	787,371.72
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		12,598,472.00	12,313,505.00	-	12,073,505.00	11,286,133.28	787,371.72
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	6,101,188.00	5,899,075.00	-	5,659,175.00	5,436,400.46	222,774.54
Other Expenses (Including Contingent)	34-201	2	6,497,284.00	6,414,430.00	-	6,414,330.00	5,849,732.82	564,597.18

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		379,429.00	367,017.00		367,017.00	367,017.00	-
Social Security System (O.A.S.I.)	36-472		295,000.00	284,750.00		284,750.00	262,578.28	22,171.72
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		1,084,753.00	980,711.00		980,711.00	980,711.00	-
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)						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		10,000.00	8,000.00		8,000.00	7,453.33	546.67
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		1,789,182.00	1,660,478.00	-	1,660,478.00	1,637,759.61	22,718.39
(F) Judgments	37-480					-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299		14,387,654.00	13,973,983.00	-	13,733,983.00	12,923,892.89	810,090.11

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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	711,904.00	592,003.00		592,003.00	458,208.72	133,794.28
						-		-
						-		-
RAHWAY VALLEY SEWERAGE AUTHORITY						-		-
SHARE OF COSTS	31-455	2	1,220,000.00	1,287,149.00		1,287,149.00	1,287,149.00	-
						-		-
EMERGENCY SERVICES VOLUNTEER						-		-
LENGTH OF SERVICE AWARD PROGRAM - (LOSAP)	25-265-	2	65000	65,000.00		65,000.00		65,000.00
						-		-
RESERVE FOR TAX APPEALS	30-426-	2	30000	30,000.00		270,000.00	270,000.00	-
						-		-
INSURANCE:						-		-
Employee Group Health Insurance	23-220-	2	452,320.00	22,880.00		22,880.00	22,880.00	-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		2,479,224.00	1,997,032.00	-	2,237,032.00	2,038,237.72	198,794.28

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)								
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Uniform Construction Code Appropriations	22-999		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		-	61,200.00	-	61,200.00	61,200.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE						-	-	-
STATE SHARE	41-506	2	9,445.00	9,952.00		9,952.00	9,952.00	-
LOCAL SHARE	41-506	2	2,361.00	2,488.00		2,488.00	2,488.00	-
ALCOHOL EDUCATION REHABILITATION FUND	41-877	2				-	-	-
UNION COUNTY KIDS RECREATION	41-881	2		30,000.00		30,000.00	30,000.00	-
UNION COUNTY INFRASTRUCTURE GRANT	41-879	2				-	-	-
RECYCLING TONNAGE GRANT	41-569	2	14,159.33	20,179.29		20,179.29	20,179.29	-
CLEAN COMMUNITIES	41-770	2		15,569.07		15,569.07	15,569.07	-
NJDOT 2021 MUNICIPAL AID PROGRAM	41-559	2				-	-	-
FEDERAL BULLET PROOF VEST PROGRAM	41-693	2		1,798.00		1,798.00	1,798.00	-
DRUNK DRIVING ENFORCEMENT FUND	41-510	2				-	-	-
YOUTH LEADERSHIP GRANT	41-831	2	3,403.00	3,646.00		3,646.00	3,646.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS" (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		281,264.98	85,076.50	-	85,076.50	85,076.50	-
Total Operations - Excluded from "CAPS"	34-305		2,760,488.98	2,143,308.50	-	2,383,308.50	2,184,514.22	198,794.28
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	2,760,488.98	2,143,308.50	-	2,383,308.50	2,184,514.22	198,794.28

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(C) Capital Improvements - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		60,000.00	60,000.00	-	60,000.00	60,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		1,288,337.50	1,091,637.49	-	1,091,637.49	1,091,637.49	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	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	
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	65,622.40	65,622.40	XXXXXXXXXX	65,622.40	65,622.40	XXXXXXXXXX	
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480				-		XXXXXXXXXX	
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405			XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX			XXXXXXXXXX	
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX			XXXXXXXXXX	
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309	4,174,448.88	3,360,568.39	-	3,600,568.39	3,401,774.11	198,794.28	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	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
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		4,174,448.88	3,360,568.39	-	3,600,568.39	3,401,774.11	198,794.28
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		18,562,102.88	17,334,551.39	-	17,334,551.39	16,325,667.00	1,008,884.39
(M) Reserve for Uncollected Taxes	50-899		915,842.00	878,272.00	XXXXXXXXXX	878,272.00	878,272.00	XXXXXXXXXX
9. Total General Appropriations	34-499		19,477,944.88	18,212,823.39	-	18,212,823.39	17,203,939.00	1,008,884.39

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	14,387,654.00	13,973,983.00	-	13,733,983.00	12,923,892.89	810,090.11
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	2,479,224.00	1,997,032.00	-	2,237,032.00	2,038,237.72	198,794.28
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	-	61,200.00	-	61,200.00	61,200.00	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	281,264.98	85,076.50	-	85,076.50	85,076.50	-
Total Operations Excluded from "CAPS"	34-305	2,760,488.98	2,143,308.50	-	2,383,308.50	2,184,514.22	198,794.28
(C) Capital Improvements	44-999	60,000.00	60,000.00	-	60,000.00	60,000.00	-
(D) Municipal Debt Service	45-999	1,288,337.50	1,091,637.49	-	1,091,637.49	1,091,637.49	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	65,622.40	65,622.40	XXXXXXXXXX	65,622.40	65,622.40	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	915,842.00	878,272.00	XXXXXXXXXX	878,272.00	878,272.00	XXXXXXXXXX
Total General Appropriations	34-499	19,477,944.88	18,212,823.39	-	18,212,823.39	17,203,939.00	1,008,884.39

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
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 2022
		2023	2022	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
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 2022
		2023	2022	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2023 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, 2022

ASSETS		
Cash and Investments	1110100	5,301,166.02
Due from State of N.J.(c. 20, P.L. 1961)	1111000	6,036.72
Federal and State Grants Receivable	1110200	397,705.75
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	294,598.99
Tax Title Lien Receivable	1110400	13,403.15
Property Acquired by Tax Title Lien Liquidation	1110500	157,200.00
Other Receivables	1110600	
Deferred Charges Required to be in 2023 Budget	1110700	65,622.40
Deferred Charges Required to be in Budgets Subsequent to 2023	1110800	196,867.20
Total Assets	1110900	6,432,600.23
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	2,793,542.83
Reserves for Receivables	2110200	465,202.14
Surplus	2110300	3,173,855.26
Total Liabilities, Reserves and Surplus	XXXXXX	6,432,600.23

School Tax Levy Unpaid	2220170	
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	-

		YEAR 2022	YEAR 2021
Surplus Balance, January 1	2310100	3,600,199.64	3,347,806.92
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2022: 0%, 2021: 0%)	2310200	43,598,706.64	42,741,891.30
Delinquent Taxes	2310300	401,167.37	402,699.31
Other Revenues and Additions to Income	2310400	3,257,013.93	4,004,706.69
Total Funds	2310500	50,857,087.58	50,497,104.22
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXX	XXXXXXXX
Municipal Appropriations	2310600	17,334,551.39	17,194,460.49
School Taxes (Including Local and Regional)	2310700	22,190,853.00	21,630,828.00
County Taxes (Including Added Tax Amounts)	2310800	8,156,977.93	8,058,632.57
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	850.00	12,983.52
Total Expenditures and Tax Requirements	2311100	47,683,232.32	46,896,904.58
Less: Expenditures to be Raised by Future Taxes	2311200	-	
Total Adjusted Expenditures and Tax Requirements	2311300	47,683,232.32	46,896,904.58
Surplus Balance, December 31	2311400	3,173,855.26	3,600,199.64

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2023 Budget

Surplus Balance, December 31	2311500	3,173,855.26
Current Surplus Anticipated in 2023 Budget	2311600	2,000,000.00
Surplus Balance Remaining	2311700	1,173,855.26

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

2023

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 2020 MUNICIPAL BUDGET.
THE IMPROVEMENTS ARE ESTIMATED AND MAY BE ADJUSTED.

**CAPITAL BUDGET (Current Year Action)
2023**

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 - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Finance/Municipal		498,500.00		8,500.00				160,000.00	330,000.00
Public Works		498,500.00		8,500.00				160,000.00	330,000.00
Fire Department		498,500.00		8,500.00				160,000.00	330,000.00
Police Department		590,000.00		10,000.00				190,000.00	390,000.00
Engineer - Streets and Roads		2,500,000.00		45,000.00				855,000.00	1,600,000.00
Buildings and Grounds		692,000.00		12,000.00				225,000.00	455,000.00
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TOTAL - THIS PAGE	XXXXX	5,277,500.00	-	92,500.00	-	-	-	1,750,000.00	3,435,000.00

**CAPITAL BUDGET (Current Year Action)
2023**

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 - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
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TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

**CAPITAL BUDGET (Current Year Action)
2023**

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 - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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TOTAL - ALL PROJECTS	XXXXX	5,277,500.00	-	92,500.00	-	-	-	1,750,000.00	3,435,000.00

**3 YEAR CAPITAL PROGRAM - 2023 to 2025
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 2023	5b 2024	5c 2025	5d	5e	5f
Finance/Municipal		498,500.00		168,500.00	165,000.00	165,000.00			
Public Works		498,500.00		168,500.00	165,000.00	165,000.00			
Fire Department		498,500.00		168,500.00	165,000.00	165,000.00			
Police Department		590,000.00		200,000.00	195,000.00	195,000.00			
Engineer - Streets and Roads		2,500,000.00		900,000.00	800,000.00	800,000.00			
Buildings and Grounds		692,000.00		237,000.00	227,500.00	227,500.00			
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TOTAL - THIS PAGE	XXXXX	5,277,500.00	XXXXXXXXXX	1,842,500.00	1,717,500.00	1,717,500.00	-	-	-

**3 YEAR CAPITAL PROGRAM - 2023 to 2025
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 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Finance/Municipal	498,500.00			24,925.00			473,575.00			
Public Works	498,500.00			24,925.00			473,575.00			
Fire Department	498,500.00			24,925.00			473,575.00			
Police Department	590,000.00			29,500.00			560,500.00			
Engineer - Streets and Roads	2,500,000.00			125,000.00			2,375,000.00			
Buildings and Grounds	692,000.00			34,600.00			657,400.00			
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TOTAL - THIS PAGE	5,277,500.00	-	-	263,875.00	-	-	5,013,625.00	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 12,598,472.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,789,182.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,760,488.98
(c) Capital Improvements	44-999	\$ 60,000.00
(d) Municipal Debt Service	45-999	\$ 1,288,337.50
(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	\$ 915,842.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 19,477,944.88

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 _____, 2023. 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 2023 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 _____, 2023, _____, Clerk

Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2022	APPROPRIATIONS	FCOA	Appropriated		Expended 2022		
		2023	2022				for 2023	for 2022	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				-	
Summary of Program					Down Payments on Improvements	54-902-2				-	
					Year Referendum Passed/Implemented:					Debt Service:	
Rate Assessed:											XXXXXXXXXX
Total Tax Collected to date:											XXXXXXXXXX
Total Expended to date:											
Total Acreage Preserved to date:											XXXXXXXXXX
Recreation land preserved in 2022:											XXXXXXXXXX
Farmland preserved in 2022:											-
					Reserve for Future Use	54-950-2					-
					Total Trust Fund Appropriations:	54-499		-	-	-	-

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

Contracting Unit: **BOROUGH OF KENILWORTH**

Year Ending: December 31, 2022

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