

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).**
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).**
- 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 Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- j) 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

****Instructions to Complete the 2024 "Data Rollover" Process****

- a) Download from FAST or have saved on your computer the 2023 adopted budget workbook.
- b) On the 2024 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 2023 adopted excel budget from your computer.
Once the 2023 adopted budget is selected, the function runs automatically. **The functionality may cause the screen to briefly flash rapidly.**
- e) Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same as the current fund process.
- f) Once complete, review the 2024 template to ensure information has successfully copied from the 2023 adopted budget.
PLEASE NOTE:
If an incorrect version of the budget template was used in 2023, the budget data may not migrate properly to the 2024 budget template.

Information Required for Municipal Budget Document:		Municipal Budget Version 2024.0	
		Responses and Data	
Name and County of Municipality	Fanwood Borough, Union County		
Full Name of Municipality	BOROUGH OF FANWOOD		
County of Municipality	UNION		
Name of Municipality	FANWOOD		
Type	BOROUGH		
Governing Body Type	COUNCIL MEMBERS		
Location	BOROUGH OF FANWOOD		
Address	75 NORTH MARTINE AVENUE		
Address	FANWOOD, NEW JERSEY 07023		
Phone	908-322-8236		
Fax	908-322-2200		
Clerk	COURTNEY AGNELLO	Cert #	Date of Original Appt.
Tax Collector	COLLEEN HUEHN	T-1441	7/1/2023
Chief Financial Officer	PATRICIA R. CELARDO	N-0844	
Registered Municipal Accountant	WARREN M. KORECKY	419	
Municipal Attorney	RUSSELL HUEGEL		
Newspaper	UNION COUNTY HAWK		
	Day	Month	
Date of Introduction	6	MAY	
Date of Advertisement	16	MAY	
Date of Public Hearing	3	JUNE	
Time of Public Hearing	7:00 PM		
Net Valuation Taxable Current		1,274,057,700	
Net Valuation Taxable Prior		1,269,133,426	
		4,924,274	
Budget Year	2024	Budget Year Type:	Calendar Year <i>Calendar or State Fiscal</i>
Municipal Code	2005		

How many utilities does municipality have?	1
Utility #	Utility Type
Utility 1	SEWER
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 Improvement Program	
# of Years	3
Beginning Year	2024
Ending Year	2026

Page Count - Standard or Expanded:	Start with "Standard" and move to "Expanded" only as needed.	
Grant Revenues (Sheet 9)	Standard	"Standard" will provide two (2) sheets for Grant Revenues.
Other Special Item Revenues (Sheet 10)	Standard	"Standard" will provide two (2) sheets for Other Special Items of Revenue.
General Appropriations (Sheet 15)	Standard	"Standard" will provide nine (9) sheets for General Appropriations.
Grant Appropriations (Sheet 24)	Standard	"Standard" will provide three (3) sheets for Grant Appropriations.
Capital Improvements (Sheets 40b, 40c, 40d)	Standard	"Standard" will provide three (3) sheets per section.

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

2024 Municipal Budget

of the BOROUGH of FANWOOD County of
 UNION for the fiscal year 2024.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated	
	2024	2023
1. Surplus	600,000.00	568,004.77
2. Total Miscellaneous Revenues	2,749,466.66	2,772,598.70
3. Receipts from Delinquent Taxes	195,000.00	200,000.00
4. a) Local Tax for Municipal Purposes	7,296,811.32	6,740,573.71
b) Addition to Local School District Tax		
c) Minimum Library Tax	519,486.31	485,177.63
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	7,816,297.63	7,225,751.34
Total General Revenues	11,360,764.29	10,766,354.81

Summary of Appropriations	2024 Budget	Final 2023 Budget
1. Operating Expenses: Salaries & Wages	3,539,732.45	3,528,327.24
Other Expenses	4,388,559.30	4,035,479.45
2. Deferred Charges & Other Appropriations	1,177,298.89	1,179,756.00
3. Capital Improvements	9,100.00	15,000.00
4. Debt Service (Include for School Purposes)	1,846,073.65	1,607,792.12
5. Reserve for Uncollected Taxes	400,000.00	400,000.00
Total General Appropriations	11,360,764.29	10,766,354.81
Total Number of Employees	69	73

2024 Dedicated	SEWER	Utility Budget
Summary of Revenues		Anticipated
		2024
		2023
1. Surplus		11,503.99
2. Miscellaneous Revenues	788,124.00	745,935.01
3. Deficit (General Budget)		
Total Revenues	788,124.00	757,439.00
Summary of Appropriations		2024 Budget
		Final 2023 Budget
1. Operating Expenses: Salaries & Wages	100,000.00	100,000.00
Other Expenses	657,339.00	606,154.00
2. Capital Improvements	100.00	18,522.00
3. Debt Service	30,685.00	32,605.00
4. Deferred Charges & Other Appropriations		158.00
5. Surplus (General Budget)		
Total Appropriations	788,124.00	757,439.00
Total Number of Employees	3	3

Balance of Outstanding Debt			
	General	SEWER	
Interest	592,378.00	20,939.00	
Principal	20,890,029.00	674,304.00	
Outstanding Balance	21,482,407.00	695,243.00	

Notice is hereby given that the budget and tax resolution was approved by the COUNCIL MEMBERS
of the BOROUGH of FANWOOD , County of
 UNION on May 6 , 2024.

A hearing on the budget and tax resolution will be held at the Municipal Building , on
 June 6 , 2024 at 7:00 o'clock PM at which time and place
objections to the Budget and Tax Resolution for the year 2024 may be presented by taxpayers or
other interested parties.

Copies of the budget are available in the office of Borough Clerk - Courtney Agnello at
the Municipal Building, 75 North Maritine Avenue New Jersey,
 7023 during the hours of 8:00 AM to 4:00 PM .

**BOROUGH OF FANWOOD
SUMMARY OF 2024 BUDGET**

Total Budget	11,360,764.29	100.0%	Future Budget Projections					
			2025	2026	2027	2028	2029	
Employee Costs:								
Salaries & Wages								
Sheet 17	3,492,866.08		102.00%	3,562,723.40	3,633,977.87	3,706,657.43	3,780,790.58	3,856,406.39
Sheet 25	46,866.37		102.00%	47,803.70	48,759.77	49,734.97	50,729.67	51,744.26
Total	3,539,732.45			3,610,527.10	3,682,737.64	3,756,392.39	3,831,520.24	3,908,150.65
Social Security								
Sheet 19	210,000.00		102.00%	214,200.00	218,484.00	222,853.68	227,310.75	231,856.97
Pensions etc.								
Sheet 19	285,372.00		102.00%	291,079.44	296,901.03	302,839.05	308,895.83	315,073.75
Sheet 19	558,842.00		105.00%	586,784.10	616,123.31	646,929.47	679,275.94	713,239.74
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	1,221,092.00		106.00%	1,294,357.52	1,372,018.97	1,454,340.11	1,541,600.52	1,634,096.55
Direct Employee Costs	5,815,038.45	51.2%						
General Liability Insurance								
Sheet 14	-	0.0%						
Debt Service:								
Sheet 27	1,846,073.65	16.2%						
Reserve for Uncollected Taxes:								
Sheet 29	400,000.00	3.5%						
Capital Funds:								
Sheet 26a	9,100.00	0.1%						
Deferred Charges:								
Sheet 28	92,920.00	0.8%						
Grants:								
Sheet 25 (less Salaries & Wages above)	228,780.74	2.0%						
All Other Departmental OE's:								
Various Line Items	2,968,851.45	26.1%	102.00%	3,028,228.48	3,088,793.05	3,150,568.91	3,213,580.29	3,277,851.89
Projected Budget Totals				9,025,176.64	9,275,057.99	9,533,923.61	9,802,183.57	10,080,269.54

**BOROUGH OF FANWOOD
2024 BUDGET FUNDING**

Budget Funding:

Fund Balance	600,000.00
Local Revenues	1,673,691.62
State Aid	847,094.30
Grants	228,680.74
Delinquent Tax	195,000.00
Local Purpose Tax	7,816,297.63
Total	11,360,764.29
Ratables	1,274,057,700
Tax Rate	0.573
Increase	0.041

Project Tax Results

	2024	2025	2026	2027	2028
		25,000.00	50,000.00	75,000.00	100,000.00
		150,000.00	300,000.00	450,000.00	600,000.00
	9,025,176.64	9,100,057.99	9,183,923.61	9,277,183.57	9,380,269.54
	9,025,176.64	9,275,057.99	9,533,923.61	9,802,183.57	10,080,269.54
	1,282,057,700	1,290,057,700	1,298,057,700	1,306,057,700	1,314,057,700
	0.704	0.705	0.708	0.710	0.714
	0.131	0.001	0.002	0.003	0.004
LEVY CAP CAL					
Prior Year	7,816,297.63	9,025,176.64	9,100,057.99	9,183,923.61	9,277,183.57
2%	156,325.95	180,503.53	182,001.16	183,678.47	185,543.67
Debt Service & Health	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00
Ratables Added	14,000.00	15,000.00	16,000.00	17,000.00	18,000.00
CAP Max	8,131,623.58	9,365,680.17	9,443,059.15	9,529,602.08	9,625,727.24
Over / (Under) CAP	893,553.06	(265,622.18)	(259,135.54)	(252,418.51)	(245,457.70)

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	600,000.00	568,004.77	31,995.23	5.63%
Local	1,673,691.62	1,678,212.13	(4,520.51)	-0.27%
State Aid	847,094.30	799,907.76	47,186.54	5.90%
State & Federal Grants	228,680.74	294,478.81	(65,798.07)	-22.34%
Delinquent Tax	195,000.00	200,000.00	(5,000.00)	-2.50%
Local Purpose Tax	7,296,811.32	6,740,573.71	556,237.61	8.25%
Minimum Library Tax	519,486.31	485,177.63	34,308.68	7.07%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	11,360,764.29	10,766,354.81	594,409.48	5.52%
APPROPRIATIONS				
Salaries & Wages	3,539,732.45	3,489,340.29	50,392.16	1.44%
Other Expenses	3,940,956.56	3,863,236.86	77,719.70	2.01%
Statutory & Deferred Charges	1,177,298.89	1,145,656.00	31,642.89	2.76%
State & Federal Grants	228,780.74	294,578.81	(65,798.07)	-22.34%
Capital (without grants)	9,100.00	15,000.00	(5,900.00)	-39.33%
Debt Service	1,846,073.65	1,618,842.85	227,230.80	14.04%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	400,000.00	400,000.00	-	0.00%
TOTAL APPROPRIATIONS	11,141,942.29	10,826,654.81	315,287.48	0.029121
Adopted Emergencies		60,300.00		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	7,296,811.32	6,740,573.71	556,237.61	8.25%
Local Tax Rate	0.5727	0.5320	0.0407	7.65%
Assessed Valuation	1,274,057,700	1,269,133,426	4,924,274	0.39%

STATUS OF "CAPS"

	SPENDING CAP	CAP COLA	2% LEVY CAP
	CAP 2.50%	CAP COLA	7,296,811.26 MAX 7,296,811.32 ACTUAL
CAP Base from Prior Year	7,694,941.14	7,694,941.14	0.06 + OR ()
Rate Applied	2.50%	3.50%	
Allowable CAP	7,887,314.67	7,964,264.08	Must be zero or () to Introduce Budget
Additions:			
See Sheet 3b	360,286.71	360,286.71	
Other			
Total CAP Allowable	8,247,601.38	8,324,550.79	
Budget Expenditures Sheet 19	7,991,130.89	7,991,130.89	
Remaining or (Excess)	256,470.49	333,419.90	

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	1,215,387.27	914,702.49	300,684.78
Used to Fund Budget	600,000.00	568,004.77	31,995.23
Remaining Balance	615,387.27	346,697.72	268,689.55

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	99.28%	99.34%	-0.06%
Used for Reserve for Taxes	98.92%	98.89%	0.03%
Remaining	0.36%	0.45%	-0.09%

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2024 MUNICIPAL BUDGET**

	YEAR 2024	YEAR 2023
1 Total General Appropriations for 2024 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	10,960,764.29	XXXXXXXXXXXX
2 Local District School Tax		
Actual		
Estimate		XXXXXXXXXXXX
3 Regional School District Tax		22,723,787.00
Actual		
Estimate	23,178,262.74	XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		6,011,608.86
Actual		
Estimate	6,131,841.04	XXXXXXXXXXXX
6 Special District Tax		
Actual		
Estimate		XXXXXXXXXXXX
7 Municipal Open Space		126,913.00
Actual		
Estimate	129,451.26	XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	40,400,319.33	
10 Less: Total Anticipated Revenues from 2024 in Municipal Budget (Item 5)	3,544,466.66	
11 Cash Required from 2024 to Support Local Municipal Budget and Other Taxes	36,855,852.67	
12 Amount of Item 11 divided by 98.92%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	37,255,852.67	
Analysis of Item 12:		
Local School District Tax (Line 2 Above)	-	
Regional School District Tax (Line 3 Above)	23,178,262.74	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	6,131,841.04	
Special District Tax (Line 6 Above)	-	
Municipal Open Space Tax (Line 7 Above)	129,451.26	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	7,816,297.63	
Total Amount (Line 12)	37,255,852.67	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	400,000.00	
Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations	10,960,764.29	
Item 13 - Appropriation: Reserve for Uncollected Taxes	400,000.00	
Subtotal	11,360,764.29	
Less: Item 10 - Total Anticipated Revenues	3,544,466.66	
Amount to Be Raised by Taxation in Municipal Budget	7,816,297.63	

Local Tax for Municipal Purpose		7,296,811.32
Addition to Local District School Tax		
Minimum Library Tax		519,486.31

2024 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2024 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF FANWOOD

COUNTY: UNION

<u>COLLEEN MAHR</u> Mayor's Name	<u>December 31, 2027</u> Term Expires
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Municipal Officials	
<u>COURTNEY AGNELLO</u> Municipal Clerk	{ <u>7/1/2023</u> Date of Orig. Appt.
<u>COLLEEN HUEHN</u> Tax Collector	<u>Cert. No.</u> T-1441
<u>PATRICIA R. CELARDO</u> Chief Financial Officer	<u>Cert. No.</u> N-0844
<u>WARREN M. KORECKY</u> Registered Municipal Accountant	<u>Cert. No.</u> 419
<u>RUSSELL HUEGEL</u> Municipal Attorney	<u>Lic. No.</u>

Official Mailing Address of Municipality

BOROUGH OF FANWOOD
75 NORTH MARTINE AVENUE
FANWOOD, NEW JERSEY 07023

Fax #: 908-322-2200

Governing Body Members	
Name	Term Expires
<u>ERIN MCELROY-BARKER</u>	<u>12/31/2024</u>
<u>PATRICIA WALSH</u>	<u>12/31/2024</u>
<u>GINA X. BERRY</u>	<u>12/31/2025</u>
<u>KATHERINE MITCHELL</u>	<u>12/31/2025</u>
<u>JEFFREY BANKS</u>	<u>12/31/2026</u>
<u>ANTHONY CARTER</u>	<u>12/31/2026</u>

2024 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of FANWOOD, County of UNION for the Fiscal Year 2024.

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

6 day of MAY, 2024
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 6 day of MAY, 2024

Clerk
75 NORTH MARTINE AVENUE
Address
FANWOOD, NEW JERSEY 07023
Address
908-322-8236
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 6 day of MAY, 2024

Registered Municipal Accountant

Address

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 6 day of MAY, 2024

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: _____, 2024

By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of FANWOOD, County of UNION for the Fiscal Year 2024

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2024;

Be it Further Resolved, that said Budget be published in the UNION COUNTY HAWK

in the issue of MAY 16, 2024

The Governing Body of the BOROUGH of FANWOOD does hereby approve the following as the Budget for the year 2024:

RECORDED VOTE

(Insert Last Name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of FANWOOD, County of UNION, on MAY 6, 2024.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH OF FANWOOD, on JUNE 3, 2024 at 7:00 PM o'clock _____ at which time and place objections to said Budget and Tax Resolution for the year 2024 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2024
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)}		7,991,130.89
2. Appropriations excluded from "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		2,969,633.40
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		2,969,633.40
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	98.92% Percent of Tax Collections	400,000.00
4. Total General Appropriations (Item 9, Sheet 29)	Building Aid Allowance 2024 - \$ for Schools-State Aid 2023 - \$ 	11,360,764.29
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		3,544,466.66
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)		7,296,811.32
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		-
(c) Minimum Library Tax		519,486.31

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2023 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	SEWER Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	10,675,100.82	757,439.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	91,253.99						
Emergency Appropriations	99,600.00	-	-	-	-	-	-
Total Appropriations	10,865,954.81	757,439.00	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	10,622,816.25	726,060.93	-	-	-	-	-
Reserved	243,138.56	17,237.05	-	-	-	-	-
Unexpended Balances Canceled	(0.00)	14,141.02	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	10,865,954.81	757,439.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2023	10,675,100.82
Cap Base Adjustment:	
Subtotal	<u>10,675,100.82</u>
Exceptions Less:	
Total Other Operations	511,178.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	117,864.74
Total Additional Appropriations	
Total Capital Improvements	15,000.00
Total Debt Service	1,607,792.12
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	203,324.82
Judgements	
Total Deferred Charges	125,000.00
Cash Deficit	
Reserve for Uncollected Taxes	400,000.00
Total Exceptions	<u>2,980,159.68</u>
Amount on Which CAP is Applied	7,694,941.14
2.5% CAP	<u>192,373.53</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	7,887,314.67

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		7,887,314.67
Additions:		
New Construction (Assessor Certification)		39,336.08
2022 Cap Bank Utilized		203,024.35
2023 Cap Bank Utilized		117,926.28
Total Additions		<u>360,286.71</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	<u>8,247,601.38</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	<u>76,949.41</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>8,324,550.79</u>
Total General Appropriations for Municipal Purposes		<u>7,991,130.89</u>
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		<u>(333,419.90)</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.)**

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2024 \$ 1,288,289.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 34,444.00

1,253,845.00

Budgeted Group Insurance - Inside CAP 1,216,092.00

Budgeted Group Insurance - Utilities

Budgeted Group Insurance - Outside CAP 37,753.00

TOTAL 1,253,845.00

Instead of receiving Health Benefits, 7 employees have elected an opt-out for 2024. This opt-out amount is budgeted separately.

Health Benefits Waiver
Salaries and Wages \$ 35,000.00

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	6,740,573.71
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	125,000.00
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>6,615,573.71</u>
Plus 2% CAP Increase	<u>132,311.47</u>
ADJUSTED TAX LEVY	<u>6,747,885.18</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>6,747,885.18</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

6,747,885.18

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	59,961.00
Allowable Pension Obligations Increases	32,516.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	256,751.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	92,920.00

Add Total Exclusions

442,148.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions

ADJUSTED TAX LEVY

7,190,033.18

Additions:

New Ratables - Increase for new construction	7,394,000
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.532</u>
New Ratable Adjustment to Levy	39,336.08
Amounts approved by Referendum	
Levy CAP Bank Applied	67,442.00

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

7,296,811.26

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

7,296,811.32

OVER OR (UNDER) 2% LEVY CAP

0.06

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2021

Maximum Allowable Amount to be Raised by Taxation	6,456,724
Amount to be Raised by Taxation for Municipal Purpose	6,456,724
Available for Banking (CY 2024)	-
Amount Used in CY 2024	-
Balance to Expire	-

2022

Maximum Allowable Amount to be Raised by Taxation	6,676,940
Amount to be Raised by Taxation for Municipal Purpose	6,676,940
Available for Banking (CY 2024 - CY 2025)	-
Amount Used in CY 2024	-
Balance to Carry Forward (CY 2025)	-

2023

Maximum Allowable Amount to be Raised by Taxation	6,740,574
Amount to be Raised by Taxation for Municipal Purpose	6,740,574
Available for Banking (CY 2024 - CY 2026)	-
Amount Used in CY 2024	-
Balance to Carry Forward (CY 2025 - CY2026)	-

2024

Maximum Allowable Amount to be Raised by Taxation	7,296,811
Amount to be Raised by Taxation for Municipal Purpose	7,296,811
Available for Banking (CY 2025 - CY 2027)	(0)

Total Levy CAP Bank

(0)

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
1. Surplus Anticipated	08-101	600,000.00	568,004.77	568,004.77
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	600,000.00	568,004.77	568,004.77
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Alcoholic Beverages	08-103	7,750.00	7,625.00	7,750.00
Other	08-104	4,400.00	5,500.00	4,471.00
Fees and Permits	08-105	82,300.00	74,700.00	84,298.17
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	56,000.00	50,800.00	56,349.41
Other	08-109			
Interest and Costs on Taxes	08-112	56,500.00	67,500.00	56,712.21
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	235,000.00	140,000.00	235,000.00
Interest on Investments and Deposits	08-113	200,000.00	41,500.00	219,078.58
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	641,950.00	387,625.00	663,659.37

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	768,313.00	760,509.00	760,508.82
Municipal Relief Funds	09-203	78,781.30	39,398.76	39,398.76
Total Section B: State Aid Without Offsetting Appropriations	09-001	847,094.30	799,907.76	799,907.58

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
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			
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	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
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
BOROUGH OF GARWOOD - SHARED SERVICE AGREEMENT - DPW DIRECTOR		45,947.44	45,946.92	45,948.08
BOROUGH OF GARWOOD - SHARED SERVICE AGREEMENT - VEHICLE		2,818.64	2,818.00	2,818.00
BOROUGH OF GARWOOD - MUNICIPAL COURT		35,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
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	83,766.08	48,764.92	48,766.08

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
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
		2024	2023	Cash in 2023
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
RECYCLING TONNAGE GRANT	10-569	7,269.74	10,508.63	10,508.63
SUSTAINABLE NEW JERSEY	10-600			-
BODY ARMOR REPLACEMENT FUND	10-505		1,413.19	1,413.19
HISTORIC PRESERVATION GRANT - CARRIAGE HOUSE	10-689	40,000.00	40,000.00	40,000.00
GREENING UNION COUNTY	10-594		2,200.00	2,200.00
UC HISTORY GRANT	10-621			-
CLEAN COMMUNITIES GRANT	10-602		15,810.99	15,810.99
UC KIDS RECREATION TRUST GRANT	10-671			-
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE	10-506	4,689.00	3,646.00	3,646.00
LEAD GRANT	12-879		1,000.00	1,000.00
NJDEP - STORMWATER ASSISTANCE PROGRAM			25,000.00	25,000.00
HEART GRANT	10-878	3,000.00	2,900.00	2,900.00
CDBG ADA Ramps	10-880		38,000.00	38,000.00
CDBG Forest Road Generator	10-880		40,000.00	40,000.00
CDBG Forest Road Shelter	10-880		20,000.00	20,000.00
CDBG Senior Programs	10-880		5,000.00	5,000.00
LOCAL RECREATION IMPROVEMENT GRANT	10-720		82,000.00	82,000.00
DRIVE SOBER OR GET PULLED OVER			7,000.00	7,000.00
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
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
				-
INFRASTRUCUTURE MUNICIPAL AID	10-721	40,000.00		-
				-
NJ DCA American Rescue Plan Grant	10-722	70,000.00		-
				-
AMERICAN RESCUE PLAN ACT - Unappropriated	10-724	25,000.00		-
				-
NJ - Body Worn Camera Grant	10-725	38,722.00		-
				-
				-
				-
				-
				-
				-
				-
				-
				-
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	228,680.74	294,478.81	294,478.81

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
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	114,317.88	139,048.00	139,048.00
UNIFORM FIRE SAFETY ACT	08-106	6,500.00	7,400.00	6,850.69
CABLE T.V. FRANCHISE FEE	08-117	28,742.06	28,892.37	28,892.37
COMMUNICATION TOWER RENTAL - T-MOBILE	08-118	99,500.00	100,400.00	99,651.21
VERIZON T.V.	08-117	65,614.02	64,289.99	64,289.99
BULK WASTE PICK-UP FEES	08-119	30,000.00	24,000.00	30,555.00
PILOT - ELITE - PHASE I	08-114	63,716.00	82,648.17	82,444.66
PILOT - FANWOOD CROSSING 2	08-115	93,012.00	88,870.99	88,361.54
PILOT - FANWOOD CROSSING 3	08-116	50,199.00	47,951.26	47,689.91
PILOT - STATION SQUARE	08-116	117,218.00	143,803.81	149,971.87
INDIRECT COSTS - U.C.C.	08-134	36,511.00	24,427.62	24,427.62
SALE OF MUNICIPAL ASSETS	08-124	27,165.27	150,000.00	150,000.00
AMERICAN RESCUE PLAN ACT	08-135	15,000.00	40,500.00	40,500.00
GENERAL CAPITAL FUND BALANCE	08-228	200,480.31	230,000.00	230,000.00
LIBRARY SHARE OF COSTS - Health insurance	08-228		56,476.00	
LIBRARY SAHRE OF COSTS - FDIC	08-228		13,114.00	

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
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	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	947,975.54	1,241,822.21	1,182,682.86

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	600,000.00	568,004.77	568,004.77
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	641,950.00	387,625.00	663,659.37
Total Section B: State Aid Without Offsetting Appropriations	09-001	847,094.30	799,907.76	799,907.58
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	83,766.08	48,764.92	48,766.08
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	228,680.74	294,478.81	294,478.81
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	947,975.54	1,241,822.21	1,182,682.86
Total Miscellaneous Revenues	13-099	2,749,466.66	2,772,598.70	2,989,494.70
4. Receipts from Delinquent Taxes	15-499	195,000.00	200,000.00	223,317.39
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	3,544,466.66	3,540,603.47	3,780,816.86
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	7,296,811.32	6,740,573.71	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	519,486.31	485,177.63	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	7,816,297.63	7,225,751.34	7,499,399.97
7. Total General Revenues	13-299	11,360,764.29	10,766,354.81	11,280,216.83

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
ADMINISTRATIVE & EXECUTIVE:						-		-
Salaries & Wages	20-100	1	160,000.00	154,444.00		122,828.74	122,647.60	181.14
Other Expenses	20-100	2	100,000.00	71,050.00		116,378.79	113,717.50	2,661.29
						-		-
OFFICE OF THE MAYOR:						-		-
Salaries & Wages	20-110	1	25,000.00	33,000.00		33,265.20	32,835.56	429.64
Other Expenses	20-110	2	1,530.00	1,530.00		1,530.00	1,463.20	66.80
CLERK:						-		-
Salaries & Wages	20-120	1	65,000.00	126,500.00		81,613.42	81,613.42	-
Other Expenses	20-120	2	58,250.00	44,800.00		60,739.95	60,182.50	557.45
FINANCIAL ADMINISTRATION:						-		-
Salaries & Wages	20-130	1	106,641.00	103,000.00		105,258.00	105,258.00	-
Other Expenses	20-130	2	80,000.00	80,000.00		80,000.00	76,428.56	3,571.44
Audit Services	20-135	2	38,300.00	35,915.00		35,915.00	35,915.00	-
ASSESSMENT OF TAXES:						-		-
Salaries & Wages	20-150	1	22,819.08	21,825.51		22,262.27	22,262.08	0.19
Other Expenses	20-150	2	7,700.00	8,700.00		2,700.00	2,172.58	527.42
RESERVE FOR TAX APPEAL	20-151	2	5,000.00	1,000.00		1,000.00		1,000.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
COLLECTION OF TAXES:						-		-
Salaries and Wages	20-145	1	60,000.00	56,950.00		58,588.74	58,588.74	-
Other Expenses	20-145	2	6,600.00	6,600.00		8,581.41	8,581.41	-
MUNICIPAL COURT:						-		-
Salaries and Wages	43-490	1	85,000.00	119,500.00		117,893.23	115,046.86	2,846.37
Other Expenses	43-490	2	11,100.00	10,900.00		10,900.00	9,866.34	1,033.66
MUNICIPAL PROSECUTOR:						-		-
Salaries and Wages	25-275	1	28,200.00	26,973.00		27,512.53	27,511.77	0.76
PUBLIC DEFENDER:						-		-
Salaries and Wages	43-495	1				-		-
Other Expenses	43-495	2	4,000.00	9,000.00		-		-
ENGINEERING SERVICES AND COSTS:						-		-
Salaries and Wages	20-165	1	113,965.00	105,350.00		107,772.50	107,772.50	-
Other Expenses	20-165	2	8,750.00	4,600.00		2,600.00	1,461.67	1,138.33
PLANNING BOARD:						-		-
Salaries and Wages	21-180	1	25,000.00	22,932.00		23,912.97	21,390.54	2,522.43
Other Expenses	21-180	2	17,738.04	17,688.00	99,600.00	117,288.00	21,792.90	95,495.10
LEGAL SERVICES AND COSTS:						-		-
Other Expenses	20-155	2	125,000.00	125,000.00		125,000.00	117,517.18	7,482.82
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
ARCHITECT:						-		-
Other Expenses	20-170	2	3,000.00	3,000.00		-		-
ZONING OFFICER:						-		-
Salaries and Wages	21-185	1	49,462.00	47,300.00		48,255.20	48,255.20	-
Other Expenses:	21-185	2	2,115.00	1,900.00		1,900.00	1,587.00	313.00
CREDIT CARD FEES	30-433	2	4,000.00	5,000.00		-		-
ENVIRONMENTAL COMMISSION:						-		-
Salaries and Wages	27-335	1	4,650.00	4,445.63		4,535.63	4,534.45	1.18
Other Expenses:	27-335	2	3,700.00	4,900.00		4,900.00	4,132.28	767.72
INSURANCE:						-		-
State Unemployment Compensation	23-225	2	5,000.00	2,000.00		2,000.00		2,000.00
Group Insurance for Employees	23-220	2	1,216,092.00	1,065,636.00		1,110,602.00	1,110,393.60	208.40
Other Insurance Premiums	23-210	2	166,176.80	160,557.00		160,557.18	160,557.18	-
Workman's Compensation	23-215	2	153,607.08	180,557.00		175,557.00	174,674.18	882.82
Health Benefit Waiver	23-221	2	35,000.00	27,875.00		26,659.00	26,658.85	0.15
PUBLIC SAFETY:						-		-
FIRE:						-		-
Other Expenses:						-		-
Fire Hydrant	25-265	2	115,000.00	115,000.00		115,000.00	114,732.00	268.00
Miscellaneous	25-265	2	49,000.00	49,000.00		49,000.00	48,950.79	49.21

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
UNIFORM FIRE SAFETY ACT (P.L. 1983, C.383):						-		-
FIRE PREVENTION BUREAU:						-		-
Salaries and Wages	25-265	1	24,088.00	22,500.00		24,983.48	23,453.48	1,530.00
Other Expenses	25-265	2	6,460.00	4,014.00		4,014.00	1,895.54	2,118.46
						-		-
POLICE:						-		-
Salaries and Wages	25-240	1	1,982,037.00	1,929,561.00		1,941,226.74	1,937,971.70	3,255.04
Salaries and Wages - American Rescue Plan Act	25-240	1		20,000.00		20,000.00	20,000.00	-
Other Expenses	25-240	2	86,150.00	88,150.00		86,150.00	82,092.84	4,057.16
						-		-
SCHOOL CROSSING GUARDS:						-		-
Salaries and Wages	25-240	1	73,800.00	70,000.00		71,652.71	71,652.71	-
						-		-
DISPATCHERS:						-		-
Other Expenses	25-240	2	96,086.00	94,202.00		94,202.00	94,201.34	0.66
						-		-
						-		-
TRAFFIC SIGNAL MAINTENANCE:						-		-
Other Expenses	25-269	2	5,000.00	5,000.00		5,488.93	5,488.93	-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
SANITATION:						-		-
SOLID WASTE MANAGEMENT:						-		-
Salaries and Wages	26-305	1	100.00	100.00		100.00		100.00
Other Expenses	26-305	2	260,000.00	235,000.00		259,572.15	259,572.15	-
						-		-
EMERGENCY MANAGEMENT SERVICES:						-		-
Other Expenses	25-252	2	3,000.00	3,000.00		500.00	265.00	235.00
						-		-
STREETS AND ROADS:						-		-
ROAD REPAIRS AND MAINTENANCE:						-		-
Salaries and Wages	26-290	1	635,084.00	600,000.00		612,431.31	611,247.34	1,183.97
Other Expenses	26-290	2	129,600.00	129,600.00		124,600.00	119,588.96	5,011.04
						-		-
						-		-
HEALTH AND WELFARE:						-		-
BOARD OF HEALTH:						-		-
Salaries and Wages	27-330	1	14,520.00	14,000.00		15,301.52	14,163.90	1,137.62
Other Expenses	27-330	2	1,895.00	1,895.00		1,385.72	885.73	499.99
Contractual - Town of Westfield	27-330	2	52,668.00	51,085.00		51,085.00	51,085.00	-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
NEW JERSEY PUBLIC EMPLOYEES OCCUPATIONAL						-		-
SAFETY AND HEALTH ACT:						-		-
Other Expenses	27-330	2	250.00	250.00		250.00		250.00
DOG REGULATION:						-		-
Other Expenses	27-340	2	16,668.00	12,500.00		13,833.00	13,833.00	-
SHARED SERVICES:						-		-
Other Expenses	27-345	2				-		-
						-		-
RIGHT TO KNOW ACT:						-		-
Salaries and Wages	30-425	1	500.00	900.00		900.00		900.00
						-		-
						-		-
HISTORIC PRESERVATION COMMISSION:						-		-
Other Expenses	30-426	2				-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
CELEBRATION OF PUBLIC EVENTS:						-		-
Other Expenses	30-420	2	15,350.00	12,300.00		15,800.00	9,184.17	6,615.83
						-		-
SENIOR CITIZEN:						-		-
Salaries and Wages	28-370	1	4,000.00	4,000.00		4,000.00	3,353.38	646.62
Other Expenses	28-370	2	3,000.00	5,000.00		2,400.00	2,400.00	-
COMMUNICATIONS:						-		-
Salaries and Wages	28-371	1	13,000.00			-		-
Other Expenses - ARPA	28-371	2	15,000.00	20,500.00		20,500.00	20,500.00	-
Other Expenses	28-371	2	95,000.00	59,500.00		62,952.00	62,951.65	0.35
RESCUE SQUAD:						-		-
Other Expenses	25-260	2	3,000.00	3,000.00		3,000.00	3,000.00	-
						-		-
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						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
SNOW REMOVAL:						-		-
Other Expenses	26-300	2	10,000.00	3,000.00		3,000.00	386.49	2,613.51
						-		-
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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			-			-
Other Expenses	22-195	2			-			-
					-			-
					-			-
					-			-
					-			-
					-			-
					-			-
					-			-
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					-			-
					-			-
					-			-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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
					-		-	
					-		-	
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
UTILITIES - Other	31-430	2	180,000.00	180,000.00		180,000.00	170,545.93	9,454.07
						-		-
DOWNTOWN REVITALIZATION	30-427	2	80,000.00	88,000.00		51,049.82	39,395.96	11,653.86
POSTAGE	30-430	2	11,000.00	12,000.00		10,000.00	7,870.64	2,129.36
SALARY ADJUSTMENT	30-432	2	100.00	25,000.00		-		-
NEW JERSEY TRANSIT - CONTRACTUAL	30-431	2	1,000.00	1,000.00		1,000.00	790.11	209.89
STREET LIGHTING	30-435	2	125,000.00	125,000.00		125,000.00	121,660.75	3,339.25
						-		-
PRIOR YEARS BILLS:						-		-
2020-Public Works						-		-
Other Expenses:				4,000.00		4,000.00	4,000.00	-
Hocheiser Brothers Inc.						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		6,905,752.00	6,678,485.14	99,600.00	6,772,885.14	6,591,938.14	180,947.00
B. Contingent	35-470	2	1,000.00	1,000.00	XXXXXXXXXX	1,000.00		1,000.00
Total Operations Including Contingent - within "CAPS"	34-201		6,906,752.00	6,679,485.14	99,600.00	6,773,885.14	6,591,938.14	181,947.00
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	3,492,866.08	3,483,281.14	-	3,444,294.19	3,429,559.23	14,734.96
Other Expenses (Including Contingent)	34-201	2	3,413,885.92	3,192,204.00	99,600.00	3,325,590.95	3,158,378.91	167,212.04

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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
Emergency Authorizations	46-870				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 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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	285,372.00	255,022.00		255,022.00	255,022.00	-
Social Security System (O.A.S.I.)	36-472	210,000.00	195,000.00		200,200.00	199,877.35	322.65
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	558,842.00	561,434.00		561,434.00	561,434.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225				-		-
Public Employees' Retirement System - Retroactive		7,265.89			-		-
Police and Firemen's Retirement System of NJ - Retroactive		10,899.00			-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	12,000.00	4,000.00		4,000.00	3,898.20	101.80
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	1,084,378.89	1,015,456.00	-	1,020,656.00	1,020,231.55	424.45
(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	7,991,130.89	7,694,941.14	99,600.00	7,794,541.14	7,612,169.69	182,371.45

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
MAINTENANCE OF FREE PUBLIC LIBRARY	29-390	2	519,486.00	485,178.00		485,178.00	455,852.92	29,325.08
						-		-
LENGTH OF SERVICE AWARD PROGRAM (L.O.S.A.P.)	25-286	2	26,000.00	26,000.00		26,000.00	19,405.20	6,594.80
						-		-
Group Insurance for Employees	23-215	2	37,753.00			-		-
						-		-
Liability Insurance	23-215	2	64,835.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
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						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		648,074.00	511,178.00	-	511,178.00	475,258.12	35,919.88

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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)								
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
Total Uniform Construction Code Appropriations	22-999		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
BOROUGH OF GARWOOD:						-		-
DPW:						-		-
Salaries and Wages	42-102	1	46,866.37	45,046.10		45,046.10	45,046.10	-
Vehicle	42-102	2	2,818.64	2,818.64		2,818.64		2,818.64
TOWNSHIP OF WESTFIELD:						-		-
GAS AND DIESEL:						-		-
Other Expenses	42-104	2	50,000.00	70,000.00		58,949.27	36,920.68	22,028.59
						-		-
TOWNSHIP OF UNION:						-		-
QPA Services			10,000.00			-		-
						-		-
BOROUGH OF GARWOOD:						-		-
Municipal Court			35,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		144,685.01	117,864.74	-	106,814.01	81,966.78	24,847.23

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899		100.00	100.00		100.00	100.00	-
CLEAN COMMUNITIES PROGRAM	41-770	2		15,810.99		15,810.99	15,810.99	-
UNION COUNTY HISTORY GRANT	41-712	2				-		-
BODY ARMOR REPLACEMENT FUND	41-713	2		1,413.19		1,413.19	1,413.19	-
RECYCLING TONNAGE GRANT	41-701	2	7,269.74	10,508.63		10,508.63	10,508.63	-
SUSTAINABLE NEW JERSEY	41-777	2				-	-	-
LOCAL RECREATION IMPROVEMENT GRANT	41-720	2		82,000.00		82,000.00	82,000.00	-
UC KIDS RECREATION TRUST GRANT	41-716	2				-	-	-
UNION COUNTY HISTORIC PRESERVATION	41-829	2	40,000.00	40,000.00		40,000.00	40,000.00	-
MUNICIPAL ALLIANCE	41-506	2	4,689.00	3,646.00		3,646.00	3,646.00	-
ELIZABETHTOWN GAS GAME ON GRANT	41-877	2				-	-	-
HEART GRANT	41-878	2	3,000.00	2,900.00		2,900.00	2,900.00	-
UC ART MURAL GRANT	40-879	2				-	-	-
COMMUNITY DEVELOPMENT BLOCK GRANT	41-880	2		38,000.00		38,000.00	38,000.00	-
CDBG FOREST ROAD GENERATOR	41-880	2		40,000.00		40,000.00	40,000.00	-
CDBG FOREST ROAD SHELTER	41-880	2		20,000.00		20,000.00	20,000.00	-
CDBG SENIOR PROGRAMS	41-880	2		5,000.00		5,000.00	5,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Drive Sober or Get Pulled Over				7,000.00		7,000.00	7,000.00	-
						-	-	-
Lead Grant Assistance Program				1,000.00		1,000.00	1,000.00	-
						-	-	-
NJDEP-Stormwater Assistance Grant				25,000.00		25,000.00	25,000.00	-
						-	-	-
Greening Union County				2,200.00		2,200.00	2,200.00	-
						-	-	-
Infrastructure Municipal Aid	40-721		40,000.00			-	-	-
						-	-	-
NJ DCA American Rescue Plan Grant	40-722		70,000.00			-	-	-
						-	-	-
AMERICAN RESCUE PLAN ACT - Unappropriated	40-723		25,000.00			-	-	-
						-	-	-
NJ - Body Worn Camera Grant	40-724		38,722.00			-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS" (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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		228,780.74	294,578.81	-	294,578.81	294,578.81	-
Total Operations - Excluded from "CAPS"	34-305		1,021,539.75	923,621.55	-	912,570.82	851,803.71	60,767.11
Detail:								
Salaries & Wages	34-305	1	46,866.37	45,046.10	-	45,046.10	45,046.10	-
Other Expenses	34-305	2	755,851.38	843,275.45	-	832,224.72	771,457.61	60,767.11

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(C) Capital Improvements - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		9,100.00	15,000.00	XXXXXXXXXX	15,000.00	15,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(C) Capital Improvements - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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		9,100.00	15,000.00	-	15,000.00	15,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		1,125,000.00	1,095,000.00		1,095,000.00	1,095,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		49,669.00			-		XXXXXXXXXX
Interest on Bonds	45-930		329,070.02	365,145.02		365,145.02	365,145.02	XXXXXXXXXX
Interest on Notes	45-935		263,307.53	72,870.00		83,920.73	83,920.73	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
ENVIRONMENTAL INFRASTRUCTURE LOAN			79,027.10	74,777.10		74,777.10	74,777.10	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		1,846,073.65	1,607,792.12	-	1,618,842.85	1,618,842.85	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870		92,920.00	125,000.00	XXXXXXXXXX	125,000.00	125,000.00	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & 40A:4-	46-871				XXXXXXXXXX	-		XXXXXXXXXX
DEFICIT IN DOG RESERVE	46-872	2			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		92,920.00	125,000.00	XXXXXXXXXX	125,000.00	125,000.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Use of Local Schools (N.J.S.A. 40:48- 17.1 & 17.3)	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		2,969,633.40	2,671,413.67	-	2,671,413.67	2,610,646.56	60,767.11

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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		2,969,633.40	2,671,413.67	-	2,671,413.67	2,610,646.56	60,767.11
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		10,960,764.29	10,366,354.81	99,600.00	10,465,954.81	10,222,816.25	243,138.56
(M) Reserve for Uncollected Taxes	50-899		400,000.00	400,000.00	XXXXXXXXXX	400,000.00	400,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		11,360,764.29	10,766,354.81	99,600.00	10,865,954.81	10,622,816.25	243,138.56

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2023	
Summary of Appropriations		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	7,991,130.89	7,694,941.14	99,600.00	7,794,541.14	7,612,169.69	182,371.45
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	648,074.00	511,178.00	-	511,178.00	475,258.12	35,919.88
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	144,685.01	117,864.74	-	106,814.01	81,966.78	24,847.23
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	228,780.74	294,578.81	-	294,578.81	294,578.81	-
Total Operations Excluded from "CAPS"	34-305	1,021,539.75	923,621.55	-	912,570.82	851,803.71	60,767.11
(C) Capital Improvements	44-999	9,100.00	15,000.00	-	15,000.00	15,000.00	-
(D) Municipal Debt Service	45-999	1,846,073.65	1,607,792.12	-	1,618,842.85	1,618,842.85	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	92,920.00	125,000.00	XXXXXXXXXX	125,000.00	125,000.00	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	400,000.00	400,000.00	XXXXXXXXXX	400,000.00	400,000.00	XXXXXXXXXX
Total General Appropriations	34-499	11,360,764.29	10,766,354.81	99,600.00	10,865,954.81	10,622,816.25	243,138.56

DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
Operating Surplus Anticipated	08-501		11,503.99	11,503.99
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	-	11,503.99	11,503.99
Rents	08-503	788,124.00	742,780.00	789,189.83
Rents-Additional				
Miscellaneous	08-505			
Sewer Connection Fees	08-515			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	08-520			
Sewer Utility Capital Surplus	08-520		3,155.01	3,155.01
Deficit (General Budget)	08-549			
Total SEWER Utility Revenues	08-599	788,124.00	757,439.00	803,848.83

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	100,000.00	100,000.00		100,000.00	94,516.10	5,483.90
Other Expenses	55-502	657,339.00	606,154.00		606,154.00	594,400.85	11,753.15
Other Expenses - American Rescue Plan Act	55-502				-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	100.00	18,522.00	XXXXXXXXXX	18,522.00	18,522.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	9,746.00	15,000.00		15,000.00	11,284.50	XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523	20,939.00	17,605.00		17,605.00	7,179.48	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency - COVID 19	55-543		158.00	XXXXXXXXXX	158.00	158.00	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	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				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL SEWER UTILITY APPROPRIATIONS	55-599	788,124.00	757,439.00	-	757,439.00	726,060.93	17,237.05

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
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 2023
		2024	2023	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
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 2023
		2024	2023	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
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 2024 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; Recycling Program ; Disposal of Forfeited Property; Parking Offenses Adjudication Act; Uniform Fire Safety Act Penalty Monies; Municipal Public Defender; Storm Recovery Trust Fund; Outside Employment of Off-Duty Municipal Police Officer; Developer's Escrow Fund; Zoning Escrow Account; Recreation Commission; Library Trust Donations; Open Space, Recreation, Farmland and Historic Preservation Trust, 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, 2023

ASSETS	
Cash and Investments	3,036,462.80
Due from State of N.J.(c. 20, P.L. 1961)	12,262.96
Federal and State Grants Receivable	727,741.77
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	239,539.87
Tax Title Lien Receivable	31,863.86
Property Acquired by Tax Title Lien Liquidation	12,279.00
Other Receivables	159,478.40
Deferred Charges Required to be in 2024 Budget	92,920.00
Deferred Charges Required to be in Budgets Subsequent to 2024	171,680.00
Total Assets	4,484,228.66
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	2,825,680.26
Reserves for Receivables	443,161.13
Surplus	1,215,387.27
Total Liabilities, Reserves and Surplus	4,484,228.66

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

	YEAR 2023	YEAR 2022
Surplus Balance, January 1	914,702.49	817,134.82
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2023: 99.28%, 2022: 99.34%)	35,986,231.33	35,353,191.84
Delinquent Taxes	223,307.39	299,354.82
Other Revenues and Additions to Income	3,157,519.98	2,869,938.32
Total Funds	40,281,761.19	39,339,619.80
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	10,366,354.81	10,049,122.87
School Taxes (Including Local and Regional)	22,401,320.00	21,965,507.00
County Taxes (Including Added Tax Amounts)	6,035,623.80	6,216,036.50
Special District Taxes	127,420.56	126,758.35
Other Expenditures and Deductions from Income	135,654.75	67,492.59
Total Expenditures and Tax Requirements	39,066,373.92	38,424,917.31
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	39,066,373.92	38,424,917.31
Surplus Balance, December 31	1,215,387.27	914,702.49

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2024 Budget

Surplus Balance, December 31	1,215,387.27
Current Surplus Anticipated in 2024 Budget	600,000.00
Surplus Balance Remaining	615,387.27

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

2024

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 FANWOOD
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

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

**CAPITAL BUDGET (Current Year Action)
2024**

Local Unit

BOROUGH OF FANWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
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**CAPITAL BUDGET (Current Year Action)
2024**

Local Unit

BOROUGH OF FANWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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**CAPITAL BUDGET (Current Year Action)
2024**

Local Unit

BOROUGH OF FANWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 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	-	-	-	-	-	-	-	-

**3 YEAR CAPITAL PROGRAM - 2024 to 2026
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

BOROUGH OF FANWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2024	5b 2025	5c 2026	5d	5e	5f
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**3 YEAR CAPITAL PROGRAM - 2024 to 2026
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

BOROUGH OF FANWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2024	5b 2025	5c 2026	5d	5e	5f
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**3 YEAR CAPITAL PROGRAM - 2024 to 2026
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

BOROUGH OF FANWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2024	5b 2025	5c 2026	5d	5e	5f
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TOTAL - ALL PROJECTS	XXXXX	-	XXXXXXXXXX	-	-	-	-	-	-

**3 YEAR CAPITAL PROGRAM - 2024 to 2026
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

BOROUGH OF FANWOOD

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 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
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**3 YEAR CAPITAL PROGRAM - 2024 to 2026
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit BOROUGH OF FANWOOD

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 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
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**3 YEAR CAPITAL PROGRAM - 2024 to 2026
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit BOROUGH OF FANWOOD

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 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
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TOTAL - ALL PROJECTS	-	-	-	-	-	-	-	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2024

RESOLUTION

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH
of FANWOOD, 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) \$ 7,296,811.32 (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) \$ 129,451.26 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 519,486.31 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes	Nays	Abstained	
Absent			

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	600,000.00
Miscellaneous Revenues Anticipated	13-099	\$	2,749,466.66
Receipts from Delinquent Taxes	15-499	\$	195,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	7,296,811.32
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.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 SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
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	\$	519,486.31
Total Revenues	13-299	\$	11,360,764.29

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 6,906,752.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,084,378.89
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,021,539.75
(c) Capital Improvements	44-999	\$ 9,100.00
(d) Municipal Debt Service	45-999	\$ 1,846,073.65
(e) Deferred Charges - Municipal	46-999	\$ 92,920.00
(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	\$ 400,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 11,360,764.29

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 _____, 2024. 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 2024 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 _____, 2024, _____, Clerk

Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2023	APPROPRIATIONS	FCOA	Appropriated		Expended 2023		
		2024	2023				for 2024	for 2023	Paid or Charged	Reserved	
Amount to be Raised By Taxation	54-190	129,451.26	126,913.00	126,913.00	Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	
					Salaries & Wages	54-385-1		38,000.00		38,000.00	
Interest Income	54-113			1,095.80	Other Expenses	54-385-2		13,000.00		13,000.00	
					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		70,000.00		70,000.00	
					Historic Preservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	
					Salaries & Wages	54-176-1				-	
					Other Expenses	54-176-2		1,739.00		1,739.00	
										-	
					Acquisition of Lands for Recreation and Conservation	54-915-2				-	
Total Trust Fund Revenues:	54-299	129,451.26	126,913.00	128,008.80	Acquisition of Farmland	54-916-2				-	
Summary of Program					Down Payments on Improvements	54-902-2					-
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	
Year Referendum Passed/Implemented:					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:					Reserve for Future Use	54-950-2		4,174.00		4,174.00	
Recreation land preserved in 2023:					Total Trust Fund Appropriations:	54-499		-	126,913.00	-	126,913.00
Farmland preserved in 2023:											

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

Contracting Unit: **BOROUGH OF FANWOOD**

Year Ending: December 31, 2023

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