

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.

- g) In all applicable signature lines, insert the email address of the applicable official.
- h) **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)**.
- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
 - l) 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.**

- 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

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

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

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

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

- c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.
- d) First, click the button for current fund. It will prompt you to select your 2024 adopted excel budget from your computer.
Once the 2024 adopted budget is selected, the function runs automatically. **WARNING**: The functionality may cause the screen to
- e) **briefly flash rapidly.**
Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same
- f) as the current fund process.
- g) Once complete, review the 2025 template to ensure information has successfully copied from the 2024 adopted budget.

PLEASE NOTE:

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

Information Required for Municipal Budget Document:		Municipal Budget Version 2025.0	
		Responses and Data	
Name and County of Municipality		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	
		Cert #	
Clerk		COURTNEY AGNELLO	
Tax Collector		PAULA FERREIRA	
Chief Financial Officer		PATRICIA R. CELARDO	
Registered Municipal Accountant		WARREN M. KORECKY	
Municipal Attorney		RUSSELL HUEGEL	
Newspaper		UNION COUNTY HAWK	
		DayMonth	
Date of Introduction		21stApril	
Date of Advertisement		8thMay	
Date of Public Hearing		19thMay	
Time of Public Hearing			
Net Valuation Taxable Current		1,274,663,033	
Net Valuation Taxable Prior		1,274,482,971	
		180,062	
Budget Year		2025	Budget Year Type:Calendar Year
Municipal Code2005			

How many utilities does municipality have?*	1	*Select "0" if you do not have any utilities.
Utility #	Utility Type	Capital Impr
Utility 1	SEWER	# of Years
Utility 2		Beginning Year
Utility 3		Ending Year
Utility 4		
Utility 5		
Utility 6		
Utility Assessment (Tab 37)		
Utility Assessment (Tab 38)		

Page Count - Standard or Expanded:		Start with "Standard" and move to "Expanded"
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 Item Revenues
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



Date of Original Appt.

2/3/2025

Calendar or State Fiscal

ovement Program

3

2025

2027

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' Appropriations.

Appropriations.

7.

2025 Municipal Budget

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

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2025		2024
1. Surplus	740,000.00		600,000.00
2. Total Miscellaneous Revenues	4,056,643.15		2,874,078.85
3. Receipts from Delinquent Taxes	250,000.00		195,000.00
4. a) Local Tax for Municipal Purposes	7,772,117.88		7,296,811.32
b) Addition to Local School District Tax	0.00		0.00
c) Minimum Library Tax	588,674.84		519,486.31
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	8,360,792.72		7,816,297.63
Total General Revenues	13,407,435.87		11,485,376.48

Summary of Appropriations	2025 Budget		Final 2024 Budget	
1. Operating Expenses: Salaries & Wages	3,687,040.28		3,502,632.45	
Other Expenses	5,897,997.42		4,214,059.76	
2. Deferred Charges & Other Appropriations	1,186,624.82		1,213,508.89	
3. Capital Improvements	39,100.00		69,100.00	
4. Debt Service (Include for School Purposes)	1,960,455.35		1,846,073.65	
5. Reserve for Uncollected Taxes	400,000.00		400,000.00	
Total General Appropriations	13,171,217.87		11,245,374.75	
Total Number of Employees	69		69	

2025 Dedicated	SEWER	Utility Budget		
Summary of Revenues		Anticipated		
		2025		2024
1. Surplus				
2. Miscellaneous Revenues		814,540.62		788,124.00
3. Deficit (General Budget)				
Total Revenues		814,540.62		788,124.00
Summary of Appropriations		2025 Budget		Final 2024 Budget
1. Operating Expenses: Salaries & Wages		75,000.00		100,000.00
Other Expenses		601,019.72		657,339.00
2. Capital Improvements				100.00
3. Debt Service		43,357.22		30,685.00
4. Deferred Charges & Other Appropriations		95,163.68		
5. Surplus (General Budget)				
Total Appropriations		814,540.62		788,124.00
Total Number of Employees		3		3

Balance of Outstanding Debt						
		General		SEWER		
Interest		768,562.00		33,611.00		
Principal		21,562,678.00		790,852.00		
Outstanding Balance		22,331,240.00		824,463.00		0.00

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 April 21st, 2025.

A hearing on the budget and tax resolution will be held at the Municipal Building, on May 19th, 2025 at 7:00 o'clock PM at which time and place objections to the Budget and Tax Resolution for the year 2025 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 Maritime Avenue New Jersey, 7023 during the hours of 8:00 AM to 4:00 PM.

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

		YEAR 2025	YEAR 2024
1	Total General Appropriations for 2025 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	13,007,435.87	XXXXXXXXXXXX
2	Local District School Tax Actual		
	Estimate		XXXXXXXXXXXX
3	Regional School District Tax Actual		23,481,813.00
	Estimate	24,193,022.50	XXXXXXXXXXXX
4	Regional High School Tax Actual		
	Estimate		XXXXXXXXXXXX
5	County Tax Actual		5,995,174.17
	Estimate	6,369,026.06	XXXXXXXXXXXX
6	Special District Tax Actual		
	Estimate		XXXXXXXXXXXX
7	Municipal Open Space Actual		127,405.77
	Estimate	127,466.30	XXXXXXXXXXXX
8	Municipal Arts and Culture Actual		
	Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes		43,696,950.73	
10 Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5)		5,046,643.15	
11 Cash Required from 2025 to Support Local Municipal Budget and Other Taxes		38,650,307.58	
12 Amount of Item 11 divided by 98.97%			
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		39,050,307.58	
<u>Analysis of Item 12:</u>			
Local School District Tax (Line 2 Above)		-	
Regional School District Tax (Line 3 Above)		24,193,022.50	
Regional High School Tax (Line 4 Above)		-	
County Tax (Line 5 Above)		6,369,026.06	
Special District Tax (Line 6 Above)		-	
Municipal Open Space Tax (Line 7 Above)		127,466.30	
Municipal Arts and Culture Tax (Line 8 Above)		-	
Tax in Local Municipal Budget		8,360,792.72	
Total Amount (Line 12)		39,050,307.58	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	400,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>			
Item 1 - Total General Appropriations		13,007,435.87	
Item 13 - Appropriation: Reserve for Uncollected Taxes		400,000.00	
Subtotal		13,407,435.87	
Less: Item 10 - Total Anticipated Revenues		5,046,643.15	
Amount to Be Raised by Taxation in Municipal Budget		8,360,792.72	

Local Tax for Municipal Purpose		7,772,117.88
Addition to Local District School Tax		
Minimum Library Tax		588,674.84

BOROUGH OF FANWOOD
SUMMARY OF 2025 BUDGET

			Future Budget Projections					
Total Budget		13,407,435.87	100.0%	2026	2027	2028	2029	2030
Employee Costs:								
Salaries & Wages								
Sheet 17	3,649,776.53		102.00%	3,722,772.06	3,797,227.50	3,873,172.05	3,950,635.49	4,029,648.20
Sheet 25	37,263.75		102.00%	38,009.03	38,769.21	39,544.59	40,335.48	41,142.19
Total		3,687,040.28		3,760,781.09	3,835,996.71	3,912,716.64	3,990,970.97	4,070,790.39
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		254,388.00	102.00%	259,475.76	264,665.28	269,958.58	275,357.75	280,864.91
Sheet 19		625,471.00	105.00%	656,744.55	689,581.78	724,060.87	760,263.91	798,277.11
Sheet 19		-						
Sheet 20		112,394.00						
Insurance								
Sheet 14		1,306,043.00	106.00%	1,384,405.58	1,467,469.91	1,555,518.11	1,648,849.20	1,747,780.15
Direct Employee Costs		6,195,336.28	46.2%					
General Liability Insurance								
Sheet 14		-	0.0%					
Debt Service:								
Sheet 27		1,960,455.35	14.6%					
Reserve for Uncollected Taxes:								
Sheet 29		400,000.00	3.0%					
Capital Funds:								
Sheet 26a		39,100.00	0.3%					
Deferred Charges:								
Sheet 28		79,920.00	0.6%					
Grants:								
Sheet 25 (less Salaries & Wages above)		1,401,493.46	10.5%					
All Other Departmental OE's:								
Various Line Items		3,331,130.78	24.8%	102.00%	3,397,753.40	3,465,708.46	3,535,022.63	3,605,723.09
Projected Budget Totals					9,673,360.37	9,941,906.14	10,220,130.51	10,508,475.67
								10,807,407.07

BOROUGH OF FANWOOD
2025 BUDGET FUNDING

Budget Funding:	
Fund Balance	740,000.00
Local Revenues	1,891,855.15
State Aid	764,294.54
Grants	1,400,493.46
Delinquent Tax	250,000.00
Local Purpose Tax	8,360,792.72
	<u>13,407,435.87</u>
Ratables	1,274,663,033
Tax Rate	0.610
Increase	0.037

Project Tax Results				
2026	2027	2028	2029	2030
	25,000.00	50,000.00	75,000.00	100,000.00
	150,000.00	300,000.00	450,000.00	600,000.00
9,673,360.37	9,766,906.14	9,870,130.51	9,983,475.67	10,107,407.07
<u>9,673,360.37</u>	<u>9,941,906.14</u>	<u>10,220,130.51</u>	<u>10,508,475.67</u>	<u>10,807,407.07</u>
1,282,663,033	1,290,663,033	1,298,663,033	1,306,663,033	1,314,663,033
0.754	0.757	0.760	0.764	0.769
0.144	0.003	0.003	0.004	0.005

COMPARISON OF REVENUES & APPROPRIATIONS				
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	740,000.00	600,000.00	140,000.00	23.33%
Local	1,891,855.15	1,700,609.62	191,245.53	11.25%
State Aid	764,294.54	843,076.30	(78,781.76)	-9.34%
State & Federal Grants	1,400,493.46	330,392.93	1,070,100.53	323.89%
Delinquent Tax	250,000.00	195,000.00	55,000.00	28.21%
Local Purpose Tax	7,772,117.88	7,296,811.32	475,306.56	6.51%
Minimum Library Tax	588,674.84	519,486.31	69,188.53	13.32%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	13,407,435.87	11,485,376.48	1,922,059.39	16.73%
APPROPRIATIONS				
Salaries & Wages	3,687,040.28	3,591,271.72	95,768.56	2.67%
Other Expenses	4,496,503.96	3,775,597.60	720,906.36	19.09%
Statutory & Deferred Charges	1,186,624.82	1,216,008.89	(29,384.07)	-2.42%
State & Federal Grants	1,401,493.46	330,492.93	1,071,000.53	324.06%
Capital (without grants)	39,100.00	69,100.00	(30,000.00)	-43.42%
Debt Service	1,960,455.35	1,862,903.61	97,551.74	5.24%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	400,000.00	400,000.00	-	0.00%
TOTAL APPROPRIATIONS	13,171,217.87	11,245,374.75	1,925,843.12	0.171256
Adopted Emergencies		(240,001.73)		

CONDITION OF SURPLUS			
	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	1,520,805.08	1,215,392.27	305,412.81
Used to Fund Budget	740,000.00	600,000.00	140,000.00
Remaining Balance	780,805.08	615,392.27	165,412.81

LOCAL TAX LEVY AND ASSESSED VALUES				
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	7,772,117.88	7,296,811.32	475,306.56	6.51%
Local Tax Rate	0.6097	0.5730	0.0367	6.41%
Assessed Valuation	1,274,663,033	1,274,482,971	180,062	0.01%

STATUS OF "CAPS"			
SPENDING CAP		2% LEVY CAP	
	CAP 2.50%	CAP COLA	
CAP Base from Prior Year	7,966,197.89	7,966,197.89	7,910,128.48 MAX
Rate Applied	2.50%	3.50%	7,772,117.88 ACTUAL
Allowable CAP	8,165,352.84	8,245,014.82	(138,010.60) + OR ()
Additions:			Must be zero or () to
See Sheet 3b	261,298.10	261,298.10	Introduce Budget
Other			
Total CAP Allowable	8,426,650.93	8,506,312.91	
Budget Expenditures Sheet 19	8,443,521.31	8,443,521.31	
Remaining or (Excess)	(16,870.38)	62,791.60	

% OF TAX COLLECTION			
	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	98.97%	99.28%	-0.31%
Used for Reserve for Taxes	98.97%	98.92%	0.05%
Remaining	0.00%	0.36%	-0.36%

BOROUGH OF FANWOOD

SUMMARY OF TAX RATES							LEVY CHANGE PER VARIOUS ASSESSED VALUES						
							Estimated 2025			Actual 2024		Total Tax Change	Local Tax Change
							Property Assessment	Total Tax	Local Tax	Total Tax	Local Tax		
												</	

2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF FANWOOD

COUNTY: UNION

COLLEEN MAHR	December 31, 2027
Mayor's Name	Term Expires

Municipal Officials	
COURTNEY AGNELLO	{ 2/3/2025 Date of Orig. Appt.
Municipal Clerk	
PAULA FERREIRA	C-2239
Tax Collector	Cert. No.
PATRICIA R. CELARDO	T-1629
Chief Financial Officer	Cert. No.
WARREN M. KORECKY	419
Registered Municipal Accountant	Lic. No.
RUSSELL HUEGEL	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
ERIN MCELROY-BARKER	12/31/2027
PATRICIA WALSH	12/31/2027
GINA X. BERRY	12/31/2025
KATHERINE MITCHELL	12/31/2025
JEFFREY BANKS	12/31/2026
ANTHONY CARTER	12/31/2026

Official Mailing Address of Municipality

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

Fax #: 908-322-2200

2025

MUNICIPAL BUDGET

Municipal Budget of the

BOROUGH

of

FANWOOD

, County of

UNION

for the Fiscal Year 2025.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

21st

day of

April

, 2025

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

Certified by me, this

21st

day of

April

, 2025

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

21st

day of

April

, 2025

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

21st

day of

April

, 2025

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY

Department of Community Affairs

Director of the Division of Local Government Services

Dated:

, 2025

By:

MUNICIPAL BUDGET NOTICE

Section 1.

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

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

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

in the issue of May 8th, 2025

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

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 April 21st, 2025.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH OF FANWOOD, on May 19th, 2025 at 0 o'clock at which time and place objections to said Budget and Tax Resolution for the year 2025 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

					YEAR 2025
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)					XXXXXXXXXXXXX
1. Appropriations within "CAPS" -					XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}					8,443,521.31
2. Appropriations excluded from "CAPS" -					XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}					4,563,914.56
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)					-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)					4,563,914.56
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	98.97%	Percent of Tax Collections			400,000.00
		Building Aid Allowance	2025 - \$		13,407,435.87
4. Total General Appropriations (Item 9, Sheet 29)		for Schools-State Aid	2024 - \$		
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)					5,046,643.15
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)					XXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)					7,772,117.88
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)					-
(c) Minimum Library Tax					588,674.84

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	SEWER Utility	0 Utility	0 Utility	0 Utility	0 Utility	0 Utility
Budget Appropriations - Adopted Budget	11,383,664.29	788,124.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	101,712.19						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	11,485,376.48	788,124.00	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	11,211,608.40	684,125.25	-	-	-	-	-
Reserved	273,768.08	103,998.24	-	-	-	-	-
Unexpended Balances Canceled	0.00	0.51	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	11,485,376.48	788,124.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

		EXPLANATORY STATEMENT - (Continued)			
		BUDGET MESSAGE			
<u>CAP CALCULATION</u>			<u>CAP CALCULATION</u>		
Total General Appropriations for 2024	11,383,664.29		Allowable Operating Appropriations before		
Cap Base Adjustment:	12,167.00		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	8,165,352.84	
Subtotal	11,395,831.29				
Exceptions Less:			Additions:		
Total Other Operations	648,074.00		New Construction (Assessor Certification)	66,851.34	
Total Uniform Construction Code			2023 Cap Bank Available	117,926.28	
Total Interlocal Service Agreement	144,685.01		2024 Cap Bank Available	76,520.48	
Total Additional Appropriations					
Total Capital Improvements	69,100.00				
Total Debt Service	1,846,073.65				
Transferred to Board of Education			Total Additions	261,298.10	
Type I School Debt					
Total Public & Private Programs	228,780.74		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	8,426,650.93	
Judgements					
Total Deferred Charges	92,920.00				
Cash Deficit			Additional Increase to COLA rate. 3.5%		
Reserve for Uncollected Taxes	400,000.00		Amount of Increase allowable. 1.0%	79,661.98	
Total Exceptions	3,429,633.40				
Amount on Which CAP is Applied	7,966,197.89				
2.5% CAP	199,154.95		Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	8,506,312.91	
Allowable Operating Appropriations before					
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	8,165,352.84		Total General Appropriations for Municipal Purposes	8,443,521.31	
			(Sheet 19, H-1)		
			Over or (Under) Appropriations Cap	(62,791.60)	

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		
<u>RECAP OF GROUP INSURANCE APPROPRIATION</u>			
Following is a recap of the Municipality's Employee Group Insurance			
Estimated Group Insurance Costs - 2025			
Estimated Amounts to be Contributed by Employees:			
Contribution from all eligible emp.			
Budgeted Group Insurance - Inside CAP			
Budgeted Group Insurance - Utilities			
Budgeted Group Insurance - Outside CAP			
TOTAL		-	
Instead of receiving Health Benefits, employees have elected an opt-out for 2025. 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.		
<u>SUMMARY LEVY CAP CALCULATION</u>		
LEVY CAP CALCULATION		
Prior Year Amount to be Raised by Taxation	7,296,811.32	
Less:		
Less: Prior Year Deferred Charges to Future Taxation Unfunded		
Less: Prior Year Deferred Charges: Emergencies	92,920.00	
Less: Prior Year Recycling Tax		
Less:		
Less:		
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	7,203,891.32	
Plus 2% CAP Increase	144,077.83	
ADJUSTED TAX LEVY	7,347,969.15	
Plus: Assumption of Service/Function		
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	7,347,969.15	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		7,347,969.15
Exclusions:		
Allowable Shared Service Agreements Increase		
Allowable Health Insurance Costs Increase	99,747.00	
Allowable Pension Obligations Increases	26,871.00	
Allowable LOSAP Increase		
Allowable Capital Improvements Increase		
Allowable Debt Service and Capital Leases Inc.	288,770.00	
Recycling Tax appropriation		
Deferred Charge to Future Taxation Unfunded		
Current Year Deferred Charges: Emergencies	79,920.00	
Add Total Exclusions		495,308.00
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		
ADJUSTED TAX LEVY		7,843,277.15
Additions:		
New Ratables - Increase for new construction	11,666,900	
Prior Year's Local Purpose Tax Rate (per \$100)	0.573	
New Ratable Adjustment to Levy		66,851.34
Amounts approved by Referendum		
Levy CAP Bank Applied		
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		7,910,128.48
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES		7,772,117.88
OVER OR (UNDER) 2% LEVY CAP		(138,010.60)
(must be equal or under for Introduction)		

		EXPLANATORY STATEMENT - (Continued)		
		BUDGET MESSAGE		
<u>"2010" LEVY CAP BANKS:</u>				
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 2025)				
Amount Used in CY 2025				
Balance to Expire	-			
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 2025 - CY 2026)				
Amount Used in CY 2025				
Balance to Carry Forward (CY 2026)	-			
2024				
Maximum Allowable Amount to be Raised by Taxation	7,298,801			
Amount to be Raised by Taxation for Municipal Purpose	7,296,811			
Available for Banking (CY 2025 - CY 2027)	1,990			
Amount Used in CY 2025	1,990			
Balance to Carry Forward (CY 2026 - CY2027)	-			
2025				
Maximum Allowable Amount to be Raised by Taxation	7,910,128			
Amount to be Raised by Taxation for Municipal Purpose	7,772,118			
Available for Banking (CY 2026 - CY 2028)	138,011			
Total Levy CAP Bank	138,011			

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
1. Surplus Anticipated	08-101	740,000.00	600,000.00	600,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102	-	-	-
Total Surplus Anticipated	08-100	740,000.00	600,000.00	600,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	7,500.00	7,750.00	7,500.00
Other	08-104	6,000.00	4,400.00	6,128.00
Fees and Permits	08-105	89,000.00	82,300.00	93,884.15
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	54,000.00	56,000.00	54,508.36
Other	08-109		-	-
Interest and Costs on Taxes	08-112	65,000.00	56,500.00	77,419.76
Interest and Costs on Assessments	08-115		-	-
Parking Meters	08-111	295,000.00	235,000.00	295,000.00
Interest on Investments and Deposits	08-113	247,718.00	200,000.00	255,068.26
Anticipated Utility Operating Surplus	08-114		-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	764,218.00	641,950.00	789,508.53

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212		-	-
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	764,294.54	764,295.00	764,294.54
Garden State Trust	09-206		-	-
Watershed Aid	09-207		-	-
Municipal Relief Fund	09-203	-	78,781.30	78,781.30
Total Section B: State Aid Without Offsetting Appropriations	09-001	764,294.54	843,076.30	843,075.84

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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	233,076.48	-	-
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	233,076.48	-	-

[illegible]

[illegible]

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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	77,263.75	84,685.01	72,263.75

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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 Consent of Director of Local Government Services - Additional Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
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	7,993.46	7,269.74	7,269.74
SUSTAINABLE NEW JERSEY	10-600			-
BODY ARMOR REPLACEMENT FUND	10-505		1,573.95	1,573.95
HISTORIC PRESERVATION GRANT - CARRIAGE HOUSE	10-689		7,000.00	7,000.00
GREENING UNION COUNTY	10-594			-
UC HISTORY GRANT	10-621			-
CLEAN COMMUNITIES GRANT	10-602	-	17,958.51	17,958.51
UC KIDS RECREATION TRUST GRANT	10-671			-
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE	10-506	-	4,689.00	4,689.00
LEAD GRANT	12-879		10,000.00	10,000.00
NJDEP - STORMWATER ASSISTANCE PROGRAM	10-722	-	40,000.00	40,000.00
HEART GRANT	10-878	2,500.00	3,000.00	3,000.00
CDBG ADA Ramps	10-880		70,000.00	70,000.00
CDBG Forest Road Generator	10-880		25,000.00	25,000.00
CDBG Forest Road Shelter	10-880		38,722.00	38,722.00
CDBG Senior Programs	10-880		-	-
LOCAL RECREATION IMPROVEMENT GRANT	10-720		61,000.00	61,000.00
DRIVE SOBER OR GET PULLED OVER	10-721			-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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
				-
UC - INFRASTRUCUTURE MUNICIPAL AID	10-723	40,000.00	40,000.00	40,000.00
UNION COUNTY ART MURAL GRANT	10-724	-	1,179.73	1,179.73
NJ Council for the Humanities	10-725		3,000.00	3,000.00
DCA - Legislative Grant - Capital Improvements	10-726	1,000,000.00		-
DCA - Legislative Grant - LaGrande Tennis Courts	10-727	350,000.00		-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
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	1,400,493.46	330,392.93	330,392.93

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Operating Surplus of Prior Year	08-116		140,316.95	140,316.95
UNIFORM FIRE SAFETY ACT	08-106	8,500.00	6,500.00	8,376.42
CABLE T.V. FRANCHISE FEE	08-117	27,155.51	28,742.06	28,742.06
COMMUNICATION TOWER RENTAL - T-MOBILE	08-118	105,000.00	99,500.00	108,063.02
VERIZON T.V.	08-117	64,721.13	65,614.02	65,614.02
BULK WASTE PICK-UP FEES	08-119	33,000.00	30,000.00	33,765.00
PILOT - ELITE - PHASE I	08-114	83,432.29	63,716.00	59,962.08
PILOT - FANWOOD CROSSING 2	08-115	88,848.33	93,012.00	89,228.00
PILOT - FANWOOD CROSSING 3	08-116	47,966.05	50,199.00	47,043.36
PILOT - STATION SQUARE	08-116	171,429.00	117,218.00	167,381.10
INDIRECT COSTS - U.C.C.	08-134	30,982.07	36,511.00	36,511.00
SALE OF MUNICIPAL ASSETS	08-124	47,000.00	27,165.27	27,165.27
AMERICAN RESCUE PLAN ACT	08-135		15,000.00	15,000.00
GENERAL CAPITAL FUND BALANCE	08-228	65,317.54	200,480.31	200,480.31
RESERVE FOR DEBT SERVICE	08-228	43,945.00	-	-
	08-228			-

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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 Consent of Director of Local Government Services - Other Special Items	xxxxxxx08-004	xxxxxxxxxxx817,296.92	xxxxxxxxxxx973,974.61	xxxxxxxxxxx1,027,648.59

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	740,000.00	600,000.00	600,000.00
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	764,218.00	641,950.00	789,508.53
Total Section B: State Aid Without Offsetting Appropriations	09-001	764,294.54	843,076.30	843,075.84
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	233,076.48	-	-
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	77,263.75	84,685.01	72,263.75
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	1,400,493.46	330,392.93	330,392.93
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	817,296.92	973,974.61	1,027,648.59
Total Miscellaneous Revenues	13-099	4,056,643.15	2,874,078.85	3,062,889.64
4. Receipts from Delinquent Taxes	15-499	250,000.00	195,000.00	239,520.91
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	5,046,643.15	3,669,078.85	3,902,410.55
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	7,772,117.88	7,296,811.32	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	588,674.84	519,486.31	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	8,360,792.72	7,816,297.63	8,003,003.35
7. Total General Revenues	13-299	13,407,435.87	11,485,376.48	11,905,413.90

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
ADMINISTRATIVE & EXECUTIVE:						-		-
Salaries & Wages	20-100	1	165,000.00	160,000.00	-	160,000.00	157,601.50	2,398.50
Other Expenses	20-100	2	100,000.00	90,000.00	-	90,000.00	89,683.45	316.55
						-		-
OFFICE OF THE MAYOR:						-		-
Salaries & Wages	20-110	1	25,625.00	25,000.00	-	26,000.00	25,592.68	407.32
Other Expenses	20-110	2	1,530.00	1,530.00	-	1,530.00	1,401.45	128.55
CLERK:						-		-
Salaries & Wages	20-120	1	75,500.00	65,000.00	-	49,476.00	49,475.62	0.38
Other Expenses	20-120	2	55,000.00	58,250.00	-	40,757.10	37,933.77	2,823.33
FINANCIAL ADMINISTRATION:						-		-
Salaries & Wages	20-130	1	109,307.05	106,641.00	-	106,641.00	106,641.00	-
Other Expenses	20-130	2	74,000.00	73,790.00	-	79,790.00	75,431.76	4,358.24
Audit Services	20-135	2	38,300.00	38,300.00	-	38,300.00	38,300.00	-
ASSESSMENT OF TAXES:						-		-
Salaries & Wages	20-150	1	23,389.48	22,819.08	-	22,819.08	22,818.47	0.61
Other Expenses	20-150	2	7,700.00	7,700.00	-	7,700.00	5,835.32	1,864.68
RESERVE FOR TAX APPEAL	20-151	2	5,000.00	5,000.00	-	5,000.00	5,000.00	-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
COLLECTION OF TAXES:						-		-
Salaries and Wages	20-145	1	85,040.00	60,000.00	-	60,000.00	59,997.74	2.26
Other Expenses	20-145	2	9,250.00	6,600.00	-	6,913.90	6,913.90	-
MUNICIPAL COURT:						-		-
Salaries and Wages	43-490	1	111,035.00	85,000.00	-	116,857.00	116,034.25	822.75
Other Expenses	43-490	2	11,100.00	11,100.00	-	14,100.00	11,884.74	2,215.26
MUNICIPAL PROSECUTOR:						-		-
Salaries and Wages	25-275	1	28,905.00	28,200.00	-	29,345.55	29,345.55	-
PUBLIC DEFENDER:						-		-
Salaries and Wages	43-495	1	-	-	-	-	-	-
Other Expenses	43-495	2	4,000.00	4,000.00	-	-	-	-
ENGINEERING SERVICES AND COSTS:						-		-
Salaries and Wages	20-165	1	100.00	113,965.00	-	80,306.00	80,305.94	0.06
Other Expenses	20-165	2	30,000.00	8,750.00	-	31,381.90	29,925.90	1,456.00
PLANNING BOARD:						-		-
Salaries and Wages	21-180	1	25,625.00	25,000.00	-	25,000.00	24,557.78	442.22
Other Expenses	21-180	2	17,688.04	17,738.04	-	13,743.72	13,743.72	0.00
LEGAL SERVICES AND COSTS:						-		-
Other Expenses	20-155	2	125,000.00	125,000.00	-	125,000.00	118,593.50	6,406.50
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
ARCHITECT:						-		-
Other Expenses	20-170	2	3,000.00	3,000.00	-	-	-	-
ZONING OFFICER:						-		-
Salaries and Wages	21-185	1	50,698.55	49,462.00	-	49,462.00	49,451.43	10.57
Other Expenses:	21-185	2	2,500.00	2,115.00	-	345.00	345.00	-
CREDIT CARD FEES	30-433	2	4,000.00	4,000.00	-	-	-	-
ENVIRONMENTAL COMMISSION:						-		-
Salaries and Wages	27-335	1	4,766.25	4,650.00	-	4,650.00	4,647.91	2.09
Other Expenses:	27-335	2	3,700.00	3,700.00	-	1,700.00	1,700.00	-
INSURANCE:						-		-
State Unemployment Compensation	23-225	2	25,000.00	5,000.00	-	9,367.00	9,367.00	-
Group Insurance for Employees	23-220	2	1,281,043.00	1,216,092.00	-	1,194,018.95	1,179,579.79	14,439.16
Other Insurance Premiums	23-210	2	286,322.92	166,176.80	-	168,047.71	168,047.71	-
Workman's Compensation	23-215	2	153,596.00	153,607.08	-	148,401.60	148,401.60	*
Health Benefit Waiver	23-221	2	35,000.00	35,000.00	-	30,979.88	30,979.88	-
PUBLIC SAFETY:						-		-
FIRE:						-		-
Other Expenses:						-		-
Fire Hydrant	25-265	2	118,812.00	115,000.00	-	115,000.00	104,982.70	10,017.30
Miscellaneous	25-265	2	52,000.00	49,000.00	-	49,000.00	38,492.20	10,507.80

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNIFORM FIRE SAFETY ACT (P.L. 1983, C.383):						-		-
FIRE PREVENTION BUREAU:						-		-
Salaries and Wages	25-265	1	24,690.20	24,088.00	-	25,638.00	24,122.78	1,515.22
Other Expenses	25-265	2	6,460.00	6,460.00	-	6,460.00	580.95	5,879.05
						-		-
POLICE:						-		-
Salaries and Wages	25-240	1	2,058,000.00	1,944,937.00	-	2,045,430.28	2,029,301.36	16,128.92
Salaries and Wages - American Rescue Plan Act	25-240	1	-	-	-	-	-	-
Other Expenses	25-240	2	86,150.00	86,150.00	-	81,908.10	67,134.04	14,774.06
						-		-
SCHOOL CROSSING GUARDS:						-		-
Salaries and Wages	25-240	1	73,800.00	73,800.00	-	73,800.00	72,006.93	1,793.07
						-		-
DISPATCHERS:						-		-
Other Expenses	25-240	2	98,008.00	96,086.00	-	96,086.00	96,085.36	0.64
						-		-
						-		-
TRAFFIC SIGNAL MAINTENANCE:						-		-
Other Expenses	25-269	2	5,000.00	5,000.00	-	5,000.00	-	5,000.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
SANITATION:						-		-
SOLID WASTE MANAGEMENT:						-		-
Salaries and Wages	26-305	1	100.00	100.00	-	100.00	-	100.00
Other Expenses	26-305	2	265,000.00	260,000.00	-	202,760.00	202,370.61	389.39
						-		-
EMERGENCY MANAGEMENT SERVICES:						-		-
Salaries and Wages	25-252	1	5,000.00		-	-	-	-
Other Expenses	25-252	2	3,000.00	3,000.00		-		-
						-		-
STREETS AND ROADS:						-		-
ROAD REPAIRS AND MAINTENANCE:					-	-		-
Salaries and Wages	26-290	1	685,487.00	635,084.00	-	637,265.36	633,932.02	3,333.34
Other Expenses	26-290	2	129,600.00	129,600.00		111,100.00	103,540.42	7,559.58
						-		-
HEALTH AND WELFARE:						-		-
BOARD OF HEALTH:						-		-
Salaries and Wages	27-330	1	14,883.00	14,520.00	-	14,520.00	14,181.50	338.50
Other Expenses	27-330	2	1,895.00	1,895.00	-	1,895.00	1,505.25	389.75
Contractual - Town of Westfield	27-330	2	-	52,668.00	-	52,668.00	52,668.00	-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
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	17,515.00	16,668.00	-	17,694.00	17,694.00	-
SHARED SERVICES:						-		-
Other Expenses	27-345	2		-	-	-	-	-
						-		-
RIGHT TO KNOW ACT:						-		-
Salaries and Wages	30-425	1	500.00	500.00	-	95.00	-	95.00
						-		-
						-		-
HISTORIC PRESERVATION COMMISSION:						-		-
Other Expenses	30-426	2	-	-	-	-	-	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
CELEBRATION OF PUBLIC EVENTS:						-		-
Other Expenses	30-420	2	16,000.00	15,350.00	-	15,350.00	9,048.78	6,301.22
						-		-
SENIOR CITIZEN:						-		-
Salaries and Wages	28-370	1	4,000.00	4,000.00	-	4,000.08	4,000.08	-
Other Expenses	28-370	2	3,000.00	3,000.00	-	2,642.11	1,200.00	1,442.11
COMMUNICATIONS:						-		-
Salaries and Wages	28-371	1	13,325.00	13,000.00	-	13,000.00	12,178.49	821.51
Other Expenses	28-371	2	111,000.00	110,000.00	-	96,020.00	95,019.10	1,000.90
RESCUE SQUAD:						-		-
Other Expenses	25-260	2	3,000.00	3,000.00	-	-	-	-
						-		-
BUILDING INSPECTOR:						-		-
Salaries and Wages	22-196		17,060.00			-		-
						-		-
ELECTRICAL INSPECTOR:						-		-
Salaries and Wages	22-197		17,060.00			-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
SNOW REMOVAL:						-		-
Other Expenses	26-300	2	10,000.00	10,000.00	-	4,696.72	4,361.14	335.58
						-		-
						-		-
						-		-
						-		-
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						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
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						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
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	65,000.00	-	-	-	-	-
Other Expenses	22-195	2	10,000.00	-	-	-	-	-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
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 (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
UTILITIES - Other	31-430	2	220,000.00	180,000.00	-	215,000.00	214,866.17	133.83
						-		-
DOWNTOWN REVITALIZATION	30-427	2	70,000.00	60,000.00	-	51,000.00	42,756.31	8,243.69
POSTAGE	30-430	2	11,500.00	11,000.00	-	11,000.00	8,410.77	2,589.23
SALARY ADJUSTMENT	30-432	2	15,000.00	100.00	-	100.00	-	100.00
NEW JERSEY TRANSIT - CONTRACTUAL	30-431	2	1,000.00	1,000.00	-	1,000.00	996.23	3.77
STREET LIGHTING	30-435	2	125,000.00	125,000.00	-	125,000.00	117,739.54	7,260.46
						-		-
						-		-
						-		-
						-		-
			-	-	-	-	-	-
						-		-
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						-		-
			-	-	-	-	-	-
						-		-
						-		-
			-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(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
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(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
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					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(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		254,388.00	293,561.00	-	293,561.00	293,561.00	0.00
Social Security System (O.A.S.I.)	36-472		210,000.00	210,000.00	-	210,000.00	203,686.46	6,313.54
Consolidated Police & Fireman's Pension Fund	36-474		-	-	-	-	-	-
Police and Firemen's Retirement System of NJ	36-475		625,471.00	586,863.00	-	586,863.00	586,863.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		-	-	-	-		-
Public Employees' Retirement System - Retroactive			1,845.82	7,265.89	-	7,265.89	7,265.89	-
Police and Firemen's Retirement System of NJ - Retroactive			-	10,899.00	-	10,899.00	10,899.00	-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		15,000.00	12,000.00	-	14,500.00	13,276.13	1,223.87
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		1,106,704.82	1,120,588.89	-	1,123,088.89	1,115,551.48	7,537.41
(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		8,443,521.31	7,954,030.89	-	7,937,200.93	7,785,264.57	151,936.36

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
MAINTENANCE OF FREE PUBLIC LIBRARY	29-390	2	588,675.00	519,486.00	-	519,486.00	427,402.07	92,083.93
						-		-
LENGTH OF SERVICE AWARD PROGRAM (L.O.S.A.P.)	25-286	2	26,000.00	26,000.00	-	26,000.00	21,758.10	4,241.90
						-		-
INSURANCE:						-		-
LIABILITY INSURANCE	23-221	2	112,394.00	64,835.00	-	64,835.00	64,835.00	-
						-		-
GROUP INSURANCE FOR EMPLOYEES	23-210	2	75,111.00	37,753.00	-	37,753.00	37,753.00	-
						-		-
Workman's Compensation	23-215	2	32,404.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
BOROUGH OF GARWOOD:						-		-
DPW:						-		-
Salaries and Wages	42-102	1	37,263.75	46,866.37	-	46,866.37	46,866.37	-
Vehicle	42-102	2	-	2,818.64	-	2,818.64	2,818.64	-
TOWN OF WESTFIELD:						-		-
GAS AND DIESEL:						-		-
Other Expenses	42-104	2	50,000.00	50,000.00	-	50,000.00	24,494.11	25,505.89
						-		-
TOWNSHIP OF UNION:						-		-
QPA Services			-	10,000.00	-	10,000.00	10,000.00	-
						-		-
BOROUGH OF GARWOOD:						-		-
Municipal Court			40,000.00	35,000.00	-	35,000.00	35,000.00	-
						-		-
CITY OF RAHWAY:						-		-
Construction Official			66,000.00	-	-	-	-	-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
TOWN OF WESTFIELD:						-		-
Board of Health			55,098.00			-		-
						-		-
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		248,361.75	144,685.01	-	144,685.01	119,179.12	25,505.89

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899		1,000.00	100.00	-	100.00	100.00	-
CLEAN COMMUNITIES PROGRAM	41-770	2		17,958.51		17,958.51	17,958.51	-
UNION COUNTY HISTORY GRANT	41-712	2		-	-	-	-	-
BODY ARMOR REPLACEMENT FUND	41-713	2		1,573.95		1,573.95	1,573.95	-
RECYCLING TONNAGE GRANT	41-701	2	7,993.46	7,269.74	-	7,269.74	7,269.74	-
SUSTAINABLE NEW JERSEY	41-777	2		-	-	-	-	-
LOCAL RECREATION IMPROVEMENT GRANT	41-720	2		61,000.00		61,000.00	61,000.00	-
UC KIDS RECREATION TRUST GRANT	41-716	2		-	-	-	-	-
UNION COUNTY HISTORIC PRESERVATION	41-829	2	-	40,000.00	-	40,000.00	40,000.00	-
MUNICIPAL ALLIANCE	41-506	2	-	4,689.00	-	4,689.00	4,689.00	-
ELIZABETHTOWN GAS GAME ON GRANT	41-877	2		-	-	-	-	-
HEART GRANT	41-878	2	2,500.00	3,000.00	-	3,000.00	3,000.00	-
UC ART MURAL GRANT	40-879	2		-	-	-	-	-
COMMUNITY DEVELOPMENT BLOCK GRANT	41-880	2		-	-	-	-	-
CDBG FOREST ROAD GENERATOR	41-880	2		-	-	-	-	-
CDBG FOREST ROAD SHELTER	41-880	2		-	-	-	-	-
CDBG SENIOR PROGRAMS	41-880	2		-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
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				-	-	-	-	-
NJDEP-Stormwater Assistance Grant				-	-	-	-	-
Greening Union County				-	-	-	-	-
Infrastructure Municipal Aid			40,000.00	40,000.00	-	40,000.00	40,000.00	-
American Rescue Plan Act			-	25,000.00	-	25,000.00	25,000.00	-
NJ DCA - ARPA Firefighters Grant			-	70,000.00	-	70,000.00	70,000.00	-
UC Prosecutors Body Worn Cameras			-	38,722.00	-	38,722.00	38,722.00	-
NJ Council for the Humanities				3,000.00		3,000.00	3,000.00	-
Bulletproof Vest Program			-	1,179.73		1,179.73	1,179.73	-
Community Energy Plan Grant				10,000.00		10,000.00	10,000.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
DCA - Legislative Grant - Capital Improvements		2	1,000,000.00			-	-	-
DCA - Legislative Grant - LaGrande Tennis Courts		2	350,000.00			-		-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		1,401,493.46	330,492.93	-	330,492.93	330,492.93	-
Total Operations - Excluded from "CAPS"	34-305		2,484,439.21	1,123,251.94	-	1,123,251.94	1,001,420.22	121,831.72
Detail:								
Salaries & Wages	34-305	1	37,263.75	46,866.37	-	46,866.37	46,866.37	-
Other Expenses	34-305	2	2,245,077.46	836,383.84	-	836,383.84	714,552.12	121,831.72

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902			-	-	-	-	-
Capital Improvement Fund	44-901		39,100.00	69,100.00	XXXXXXXXXX	69,100.00	69,100.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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		39,100.00	69,100.00	-	69,100.00	69,100.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		1,155,000.00	1,125,000.00	-	1,125,000.00	1,125,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		57,866.00	49,669.00	-	49,669.00	49,669.00	XXXXXXXXXX
Interest on Bonds	45-930		296,520.00	329,070.02	-	329,070.02	329,070.02	XXXXXXXXXX
Interest on Notes	45-935		372,042.25	263,307.53	-	280,137.49	280,137.49	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
ENVIRONMENTAL INFRASTRUCTURE LOAN	45-940		79,027.10	79,027.10		79,027.10	79,027.10	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870		79,920.00	92,920.00	XXXXXXXXXX	92,920.00	92,920.00	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 &	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		79,920.00	92,920.00	XXXXXXXXXX	92,920.00	92,920.00	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		4,563,914.56	3,131,345.59	-	3,148,175.55	3,026,343.83	121,831.72

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(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		4,563,914.56	3,131,345.59	-	3,148,175.55	3,026,343.83	121,831.72
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		13,007,435.87	11,085,376.48	-	11,085,376.48	10,811,608.40	273,768.08
(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		13,407,435.87	11,485,376.48	-	11,485,376.48	11,211,608.40	273,768.08

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	8,443,521.31	7,954,030.89	-	7,937,200.93	7,785,264.57	151,936.36
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	834,584.00	648,074.00	-	648,074.00	551,748.17	96,325.83
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	248,361.75	144,685.01	-	144,685.01	119,179.12	25,505.89
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	1,401,493.46	330,492.93	-	330,492.93	330,492.93	-
Total Operations Excluded from "CAPS"	34-305	2,484,439.21	1,123,251.94	-	1,123,251.94	1,001,420.22	121,831.72
(C) Capital Improvements	44-999	39,100.00	69,100.00	-	69,100.00	69,100.00	-
(D) Municipal Debt Service	45-999	1,960,455.35	1,846,073.65	-	1,862,903.61	1,862,903.61	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	79,920.00	92,920.00	XXXXXXXXXX	92,920.00	92,920.00	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	13,407,435.87	11,485,376.48	-	11,485,376.48	11,211,608.40	273,768.08

DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Operating Surplus Anticipated	08-501		-	
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502		-	
Total Operating Surplus Anticipated	08-500	-	-	-
Rents	08-503	657,739.30	788,124.00	657,739.30
Rents-Additional		184,810.66		
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
American Rescue Plan Act - Unappropriated Contribution From Current Fund	08-520		-	
Sewer Utility Capital Surplus	08-520			
Deficit (General Budget)	08-549		-	
Total SEWER Utility Revenues	08-599	842,549.96	788,124.00	657,739.30

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	75,000.00	100,000.00		100,000.00	95,000.00	5,000.00
Other Expenses	55-502	601,019.72	657,339.00		657,339.00	558,340.76	98,998.24
Other Expenses - American Rescue Plan Act	55-502		-		-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
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	XXXXXXXXXX	100.00	100.00	-
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	9,746.00		9,746.00	9,746.00	XXXXXXXXXX
Interest on Bonds	55-522		-		-		XXXXXXXXXX
Interest on Notes	55-523	44,171.82	20,939.00		20,939.00	20,938.49	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
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		-	XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Appropriations		17,448.23		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	95,164.19	-	XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545		-	XXXXXXXXXX	-		XXXXXXXXXX
TOTAL SEWER UTILITY APPROPRIATIONS	55-599	842,549.96	788,124.00	-	788,124.00	684,125.25	103,998.24

DEDICATED ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2025 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: Housing and Community Development Act of

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, 2024	
ASSETS	
Cash and Investments	2,407,376.82
Due from State of N.J.(c. 20, P.L. 1961)	12,512.96
Federal and State Grants Receivable	628,927.60
Receivables with Offsetting Reserves:	xxxxxxx
Taxes Receivable	378,144.52
Tax Title Lien Receivable	32,481.97
Property Acquired by Tax Title Lien Liquidation	12,279.00
Other Receivables	557,866.67
Deferred Charges Required to be in 2025 Budget	79,920.00
Deferred Charges Required to be in Budgets Subsequent to 2025	91,760.00
Total Assets	4,201,269.54
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	1,699,692.30
Reserves for Receivables	980,722.16
Surplus	1,520,805.08
Total Liabilities, Reserves and Surplus	4,201,219.54

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

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	1,215,392.27	914,702.49
CURRENT REVENUE ON A CASH BASIS:	xxxxxxx	xxxxxxx
Current Taxes:*(Percentage Collected 2024: 0%, 2023: 0%)	37,235,396.60	35,986,231.33
Delinquent Taxes	239,520.91	223,307.39
Other Revenues and Additions to Income	3,571,695.00	3,157,519.98
Total Funds	42,262,004.78	40,281,761.19
EXPENDITURES AND TAX REQUIREMENTS:	xxxxxxx	xxxxxxx
Municipal Appropriations	11,085,376.48	10,465,954.81
School Taxes (Including Local and Regional)	23,102,800.00	22,401,320.00
County Taxes (Including Added Tax Amounts)	6,022,591.13	6,035,623.80
Special District Taxes	127,989.12	127,420.56
Other Expenditures and Deductions from Income	402,442.97	135,649.75
Total Expenditures and Tax Requirements	40,741,199.70	39,165,968.92
Less: Expenditures to be Raised by Future Taxes	-	99,600.00
Total Adjusted Expenditures and Tax Requirements	40,741,199.70	39,066,368.92
Surplus Balance, December 31	1,520,805.08	1,215,392.27

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	1,520,805.08
Current Surplus Anticipated in 2025 Budget	740,000.00
Surplus Balance Remaining	780,805.08

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

2025

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.
If no Capital Budget is included, check the reason why:
 - ☐ Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.
 - ☐ No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.
Check appropriate box for number of years covered, including current year:
 - ☒ 3 years. (Population under 10,000)
 - ☐ 6 years. (Over 10,000 and all county governments)
 - ☐ years exceeding minimum time period.
- ☐ Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

BOROUGH OF FANWOOD
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

IT IS A REQUIREMENT THAT A PROJECT CAPITAL IMPROVEMENT PROGRAM BE MADE PART OF THE 2025 MUNICIPAL BUDGET
THE IMPROVEMENTS ARE ESTIMATED AND MAY BE ADJUSTED.

CAPITAL BUDGET (Current Year Action) 2025

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 - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

CAPITAL BUDGET (Current Year Action) 2025

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 - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

CAPITAL BUDGET (Current Year Action) 2025

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 - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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TOTAL - ALL PROJECTS	XXXXX	-	-	-	-	-	-	-	-

ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

BOROUGH OF FANWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2025	5b 2026	5c 2027	5d	5e	5f
0	0	-							
	0	-							
0	0	-							
0	0	-							
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TOTAL - THIS PAGE	XXXXX	-	XXXXXXXXXX	-	-	-	-	-	-

BOROUGH OF FANWOOD

C - 4

BOROUGH OF FANWOOD

C - 4

Local Unit **BOROUGH OF FANWOOD**

C - 5

Local Unit **BOROUGH OF FANWOOD**

C - 5

Local Unit **BOROUGH OF FANWOOD**

C - 5

SECTION 2 - UPON ADOPTION FOR YEAR 2025

Be it Resolved by the COUNCIL MEMBERS RESOLUTION 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) \$ 7,772,117.88

(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) \$ 127,466.30

(Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ -

(Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 588,674.84

(Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

Nays

Abstained

Absent

1. General Revenues SUMMARY OF REVENUES

Surplus Anticipated	08-100	\$	740,000.00
Miscellaneous Revenues Anticipated	13-099	\$	4,056,643.15
Receipts from Delinquent Taxes	15-499	\$	250,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	7,772,117.88
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	\$	588,674.84
Total Revenues	13-299	\$	13,407,435.87

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 7,336,816.49
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,106,704.82
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,484,439.21
(c) Capital Improvements	44-999	\$ 39,100.00
(d) Municipal Debt Service	45-999	\$ 1,960,455.35
(e) Deferred Charges - Municipal	46-999	\$ 79,920.00
(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	\$ 13,407,435.87

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the _____ day of _____, 2025. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2025 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this _____ day of _____, 2025, _____, Clerk

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2024	APPROPRIATIONS	FCOA	Appropriated		Expended 2024	
		2025	2024				for 2025	for 2024	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190	127,466.30	127,405.77	127,405.77	Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1	60,000.00	55,000.00	55,000.00	-
Interest Income	54-113		-	1,655.45	Other Expenses	54-385-2	5,000.00	3,000.00	3,000.00	-
					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	62,466.30	65,000.00	65,000.00	-
					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	127,466.30	127,405.77	129,061.22	Acquisition of Farmland	54-916-2		-		-
Summary of Program Year Referendum Passed/Implemented: Rate Assessed: \$ 0.0100 Total Tax Collected to date: \$ 556,298.95 Total Expended to date: \$ 549,184.24 Total Acreage Preserved to date: Recreation land preserved in 2024: Farmland preserved in 2024:					Down Payments on Improvements	54-902-2		-		-
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Payment of Bond Principal	54-920-2		-		xxxxxxxxxx
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2		-		xxxxxxxxxx
					Interest on Bonds	54-930-2		-		xxxxxxxxxx
					Interest on Notes	54-935-2		-		xxxxxxxxxx
					Reserve for Future Use	54-950-2		2,666.77	2,666.77	-
					Total Trust Fund Appropriations:	54-499	127,466.30	127,405.77	127,405.77	-

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2024	APPROPRIATIONS	FCOA	Appropriated		Expended 2024	
									Paid or Charged	Reserved
		2025	2024				for 2025	for 2024		
Amount to be Raised By Taxation	56-190		-		xxxxxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
										-
										-
										-
										-
Reserve Funds:	56-101		-							-
										-
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Total Trust Fund Revenues:	56-299	-	-	-						-
Summary of Program Year Referendum Passed/Implemented: Rate Assessed: Total Tax Collected to date: Total Expended to date:										-
										-
										-
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Total Trust Fund Appropriations:					56-499		-	-	-	-

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

Contracting Unit: BOROUGH OF FANWOOD

Year Ending: December 31, 2024

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here ☐ and certify below.

Date

Clerk of the Governing Body