

2022 MUNICIPAL BUDGET

Municipal Budget of the _____ Borough of Watchung Borough, County of Somerset for the Fiscal Year 2022

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

7th day of April, 2022

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 18th day of April, 2022

DocuSigned by:
Edith Hil
Clerk
15 Mountain Boulevard
Address
Watchung, NJ 07069
Address
908-756-0080
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 7th day of April, 2022

DocuSigned by:
Robert Swidner
Registered Municipal Accountant
308 East Broad Street
Address
Westfield, NJ 07090
Address
908-789-9300
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S.A. 40A:4-1 et seq.

Certified by me, this 7th day of April, 2022

DocuSigned by:
William Hance
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: _____,

By: _____

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

Contracting Unit: Watchung Borough

Year Ending: December 31, 2021

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.

N/A

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.

04/18/2022
Date

DocuSigned by:
Edith Hill
Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**
Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- f) In all applicable signature lines, insert the email address of the applicable official.
- g) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division
- h) 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
- i) the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**
- j) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- k) 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
- l) (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and
- m) Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- n) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

| Information Required for Municipal Budget Document: | Municipal Budget Version 2022.2 | | |
|---|-----------------------------------|--------------------------|--|
| | Responses and Data | | |
| Name and County of Municipality | Watchung Borough, Somerset County | | |
| Full Name of Municipality | BOROUGH OF WATCHUNG | | |
| County of Municipality | SOMERSET | | |
| Name of Municipality | WATCHUNG | | |
| Type | BOROUGH | | |
| Governing Body Type | COUNCIL MEMBERS | | |
| Location | Watchung Municipal Building | | |
| Address | 15 Mountain Boulevard | | |
| Address | Watchung, New Jersey 07069 | | |
| Phone | 908-756-0080 | | |
| Fax | 908-757-7027 | | |
| Clerk | Edith Gil | Cert # | Date of Original Appt. |
| Tax Collector | William Hance | C-2033 | 6/8/2020 |
| Chief Financial Officer | William Hance | T-8245 | |
| Registered Municipal Accountant | Robert Swisher | N-0431 | |
| Municipal Attorney | Joseph Sordillo | 439 | |
| Newspaper | Echoes - Sentinel | | |
| Date of Introduction | Day | Month | |
| Date of Advertisement | 7 | April | |
| Date of Public Hearing | 14 | April | |
| | 5 | May | |
| Time of Public Hearing | 7:30 PM | | |
| Net Valuation Taxable Current | | 1,908,500,900 | |
| Net Valuation Taxable Prior | | 1,836,110,871 | |
| | | 72,390,029 | |
| Budget Year | 2022 | Budget Year Type: | Calendar Year <i>Calendar or State Fiscal</i> |
| Municipal Code | 1821 | | |

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

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

| Capital Improvement Program | |
|-----------------------------|------|
| # of Years | 3 |
| Beginning Year | 2022 |
| Ending Year | 2024 |

BOROUGH OF WATCHUNG SUMMARY OF 2022 BUDGET

| Total Budget | 17,375,871.79 | 100.0% | Future Budget Projections | | | | |
|--|---------------------|--------------|---------------------------|---------------|---------------|---------------|---------------|
| | | | 2023 | 2024 | 2025 | 2026 | |
| Employee Costs: | | | | | | | |
| Salaries & Wages | | | | | | | |
| Sheet 17 | 5,671,600.00 | | 102.00% | 5,785,032.00 | 5,900,732.64 | 6,018,747.29 | 6,139,122.24 |
| Sheet 25 | - | | 102.00% | - | - | - | - |
| Total | 5,671,600.00 | | | 5,785,032.00 | 5,900,732.64 | 6,018,747.29 | 6,139,122.24 |
| Social Security | | | | | | | |
| Sheet 19 | 248,000.00 | | 102.00% | 252,960.00 | 258,019.20 | 263,179.58 | 268,443.18 |
| Pensions etc. | | | | | | | |
| Sheet 19 | 214,536.00 | | 102.00% | 218,826.72 | 223,203.25 | 227,667.32 | 232,220.67 |
| Sheet 19 | 1,075,107.00 | | 105.00% | 1,128,862.35 | 1,185,305.47 | 1,244,570.74 | 1,306,799.28 |
| Sheet 19 | - | | | | | | |
| Sheet 20 | - | | | | | | |
| Insurance | | | | | | | |
| Sheet 14 | 6,400.00 | | 106.00% | 6,784.00 | 7,191.04 | 7,622.50 | 8,079.85 |
| Direct Employee Costs | 7,215,643.00 | 41.5% | | | | | |
| General Liability Insurance | | | | | | | |
| Sheet 14 | 29,000.00 | 0.2% | | | | | |
| Debt Service: | | | | | | | |
| Sheet 27 | 2,212,500.00 | 12.7% | | | | | |
| Reserve for Uncollected Taxes: | | | | | | | |
| Sheet 29 | 600,000.00 | 3.5% | | | | | |
| Capital Funds: | | | | | | | |
| Sheet 26a | 1,409,000.00 | 8.1% | | | | | |
| Deferred Charges: | | | | | | | |
| Sheet 28 | - | 0.0% | | | | | |
| Grants: | | | | | | | |
| Sheet 25 (less Salaries & Wages above) | 203,844.79 | 1.2% | | | | | |
| All Other Departmental OE's: | | | | | | | |
| Various Line Items | 5,705,884.00 | 32.8% | 102.00% | 5,820,001.68 | 5,936,401.71 | 6,055,129.75 | 6,176,232.34 |
| Projected Budget Totals | | | | 13,212,466.75 | 13,510,853.32 | 13,816,917.19 | 14,130,897.55 |

BOROUGH OF WATCHUNG 2022 BUDGET FUNDING

Budget Funding:

| | |
|-------------------|-------------------|
| Fund Balance | 2,000,000.00 |
| Local Revenues | 2,414,730.00 |
| State Aid | 700,092.00 |
| Grants | 38,844.79 |
| Delinquent Tax | 195,000.00 |
| Local Purpose Tax | 12,027,205.00 |
| | 17,375,871.79 |
| Ratables | 1,908,500,900 |
| Tax Rate | 0.630 |
| Increase | (0.007) |

Project Tax Results

| | 2022 | 2023 | 2024 | 2025 |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|
| | | 25,000.00 | 50,000.00 | 75,000.00 |
| | | 150,000.00 | 300,000.00 | 450,000.00 |
| | 13,212,466.75 | 13,335,853.32 | 13,466,917.19 | 13,605,897.55 |
| | 13,212,466.75 | 13,510,853.32 | 13,816,917.19 | 14,130,897.55 |
| | 1,916,500,900 | 1,924,500,900 | 1,932,500,900 | 1,940,500,900 |
| | 0.689 | 0.693 | 0.697 | 0.701 |
| | 0.059 | 0.004 | 0.004 | 0.004 |
| <i>LEVY CAP CAL</i> | | | | |
| <i>Prior Year</i> | 12,027,205.00 | 13,212,466.75 | 13,335,853.32 | 13,466,917.19 |
| <i>2%</i> | 240,544.10 | 264,249.34 | 266,717.07 | 269,338.34 |
| <i>Debt Service & Health</i> | 145,000.00 | 145,000.00 | 145,000.00 | 145,000.00 |
| <i>Ratables Added</i> | 14,000.00 | 15,000.00 | 16,000.00 | 17,000.00 |
| <i>CAP Max</i> | 12,426,749.10 | 13,636,716.09 | 13,763,570.38 | 13,898,255.53 |
| <i>Over / (Under) CAP</i> | 785,717.65 | (300,862.77) | (296,653.19) | (292,357.98) |

| 2027 |
|---------------|
| 6,261,904.68 |
| - |
| 6,261,904.68 |
| 273,812.04 |
| 236,865.08 |
| 1,372,139.24 |
| 8,564.64 |
| 6,299,756.99 |
| 14,453,042.68 |

2026

100,000.00

600,000.00

13,753,042.68

14,453,042.68

1,948,500,900

0.706

0.005

13,605,897.55

272,117.95

145,000.00

18,000.00

14,041,015.50

(287,972.83)

COMPARISON OF REVENUES & APPROPRIATIONS

| | BUDGET YEAR | PRIOR YEAR | CHANGE | % |
|-------------------------------|----------------------|----------------------|---------------------|-----------------|
| REVENUES | | | | |
| Surplus | 2,000,000.00 | 1,020,000.00 | 980,000.00 | 96.08% |
| Local | 2,414,730.00 | 2,130,000.00 | 284,730.00 | 13.37% |
| State Aid | 700,092.00 | 700,092.00 | - | 0.00% |
| State & Federal Grants | 38,844.79 | 464,543.16 | (425,698.37) | -91.64% |
| Delinquent Tax | 195,000.00 | 230,000.00 | (35,000.00) | -15.22% |
| Local Purpose Tax | 12,027,205.00 | 11,706,567.43 | 320,637.57 | 2.74% |
| Minimum Library Tax | - | - | - | #DIV/0! |
| School Tax (Debt Service) | - | - | - | #DIV/0! |
| Arts and Cultural Tax | - | - | - | #DIV/0! |
| TOTAL REVENUE | 17,375,871.79 | 16,251,202.59 | 1,124,669.20 | 6.92% |
| APPROPRIATIONS | | | | |
| Salaries & Wages | 5,671,600.00 | 5,484,900.00 | 186,700.00 | 3.40% |
| Other Expenses | 5,739,284.00 | 5,633,923.00 | 105,361.00 | 1.87% |
| Statutory & Deferred Charges | 1,539,643.00 | 1,489,736.43 | 49,906.57 | 3.35% |
| State & Federal Grants | 203,844.79 | 629,543.16 | (425,698.37) | -67.62% |
| Capital (without grants) | 1,409,000.00 | 330,000.00 | 1,079,000.00 | 326.97% |
| Debt Service | 2,212,500.00 | 2,083,100.00 | 129,400.00 | 6.21% |
| School Debt Service | - | - | - | #DIV/0! |
| Reserve for Uncollected Taxes | 600,000.00 | 600,000.00 | - | 0.00% |
| TOTAL APPROPRIATIONS | 17,375,871.79 | 16,251,202.59 | 1,124,669.20 | 0.069205 |
| Adopted Emergencies | | | | |

LOCAL TAX LEVY AND ASSESSED VALUES

| | BUDGET YEAR | PRIOR YEAR | CHANGE | % |
|-------------------------------|---------------|---------------|------------|--------|
| Local Purpose Tax Levy (only) | 12,027,205.00 | 11,706,567.43 | 320,637.57 | 2.74% |
| Local Tax Rate | 0.6302 | 0.6370 | -0.0068 | -1.07% |
| Assessed Valuation | 1,908,500,900 | 1,836,110,871 | 72,390,029 | 3.94% |

STATUS OF "CAPS"

| | SPENDING CAP | | 2% LEVY CAP | |
|------------------------------|---------------|---------------|---|----------------------|
| | CAP @ 0.5% | CAP COLA | 13,199,041.61 MAX | 12,027,205.00 ACTUAL |
| CAP Base from Prior Year | 11,626,059.00 | 11,626,059.00 | (1,171,836.61) | + OR () |
| Rate Applied | 0.50% | 3.50% | | |
| Allowable CAP | 11,684,189.30 | 12,032,971.07 | Must be zero or () to Introduce Budget | |
| Additions: | | | | |
| See Sheet 3b | 733,160.48 | 733,160.48 | | |
| Other | | | | |
| Total CAP Allowable | 12,417,349.77 | 12,766,131.54 | | |
| Budget Expenditures Sheet 19 | 11,947,027.00 | 11,947,027.00 | | |
| Remaining or (Excess) | 470,322.77 | 819,104.54 | | |

CONDITION OF SURPLUS

| | BUDGET YEAR | PRIOR YEAR | CHANGE |
|---------------------|--------------|--------------|--------------|
| Available | 6,724,228.97 | 4,665,052.27 | 2,059,176.70 |
| Used to Fund Budget | 2,000,000.00 | 1,020,000.00 | 980,000.00 |
| Remaining Balance | 4,724,228.97 | 3,645,052.27 | 1,079,176.70 |

% OF TAX COLLECTION

| | CURRENT | PRIOR | CHANGE |
|---------------------------------|---------|--------|--------|
| Actual Percentage of Collection | 99.46% | 98.55% | 0.91% |
| Used for Reserve for Taxes | 98.49% | 98.48% | 0.01% |
| Remaining | 0.97% | 0.07% | 0.90% |

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2022 MUNICIPAL BUDGET**

| | YEAR 2022 | YEAR 2021 |
|---|---------------|---------------|
| 1 Total General Appropriations for 2022 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes) | 16,775,871.79 | XXXXXXXXXXXX |
| 2 Local District School Tax | | 12,169,794.00 |
| Actual | | |
| Estimate | 12,200,000.00 | XXXXXXXXXXXX |
| 3 Regional School District Tax | | - |
| Actual | | |
| Estimate | | XXXXXXXXXXXX |
| 4 Regional High School Tax | | 7,895,412.00 |
| Actual | | |
| Estimate | 7,900,000.00 | XXXXXXXXXXXX |
| 5 County Tax | | 7,262,489.45 |
| Actual | | |
| Estimate | 7,265,000.00 | XXXXXXXXXXXX |
| 6 Special District Tax | | |
| Actual | | |
| Estimate | | XXXXXXXXXXXX |
| 7 Municipal Open Space | | 366,993.03 |
| Actual | | |
| Estimate | 367,000.00 | XXXXXXXXXXXX |
| 8 Municipal Arts and Culture | | |
| Actual | | |
| Estimate | | XXXXXXXXXXXX |
| 9 Total General Appropriations & Other Taxes | 44,507,871.79 | |
| 10 Less: Total Anticipated Revenues from 2022 in Municipal Budget (Item 5) | 5,348,666.79 | |
| 11 Cash Required from 2022 to Support Local Municipal Budget and Other Taxes | 39,159,205.00 | |
| 12 Amount of Item 11 divided by 98.49% | | |
| equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) | 39,759,205.00 | |
| Analysis of Item 12: | | |
| Local School District Tax (Line 2 Above) | 12,200,000.00 | |
| Regional School District Tax (Line 3 Above) | - | |
| Regional High School Tax (Line 4 Above) | 7,900,000.00 | |
| County Tax (Line 5 Above) | 7,265,000.00 | |
| Special District Tax (Line 6 Above) | - | |
| Municipal Open Space Tax (Line 7 Above) | 367,000.00 | |
| Municipal Arts and Culture Tax (Line 8 Above) | - | |
| Tax in Local Municipal Budget | 12,027,205.00 | |
| Total Amount (Line 12) | 39,759,205.00 | |
| 13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11) | 600,000.00 | |
| Computation of "Tax in Local Municipal Budget" | | |
| Item 1 - Total General Appropriations | 16,775,871.79 | |
| Item 13 - Appropriation: Reserve for Uncollected Taxes | 600,000.00 | |
| Subtotal | 17,375,871.79 | |
| Less: Item 10 - Total Anticipated Revenues | 5,348,666.79 | |
| Amount to Be Raised by Taxation in Municipal Budget | 12,027,205.00 | |

| | |
|--|---------------|
| Local Tax for Municipal Purpose | 12,027,205.00 |
| Addition to Local District School Tax | - |
| Minimum Library Tax | |

2022 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2022 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF WATCHUNG

COUNTY: SOMERSET

| | |
|---------------------|---------------------|
| Keith Balla | December 31, 2022 |
| Mayor's Name | Term Expires |

| Municipal Officials | |
|--|----------------------------|
| Edith Gil | 6/8/2020 |
| Municipal Clerk | Date of Orig. Appt. |
| William Hance | C-2033 |
| Tax Collector | Cert. No. |
| William Hance | T-8245 |
| Chief Financial Officer | Cert. No. |
| Robert Swisher | N-0431 |
| Registered Municipal Accountant | Cert. No. |
| Joseph Sordillo | 439 |
| Municipal Attorney | Lic. No. |
| DiFrancesco Bateman | |
| 15 Mountain Boulevard, Warren NJ 07059 | |

Official Mailing Address of Municipality

 Watchung Municipal Building

 15 Mountain Boulevard

 Watchung, New Jersey 07069

Fax #: 908-757-7027

| Governing Body Members | |
|------------------------|--------------|
| Name | Term Expires |
| Wendy Robinson | 12/31/2022 |
| Pietro Martino | 12/31/2022 |
| Ronald Jubin | 12/31/2023 |
| Freddie Hayeck | 12/31/2023 |
| Christine Ead | 12/31/2024 |
| Curt Dahl | 12/31/2024 |
| | |
| | |
| | |
| | |

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of WATCHUNG, County of SOMERSET for the Fiscal Year 2022

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2022;

Be it Further Resolved, that said Budget be published in the Echoes - Sentinel

in the issue of April 14, 2022

The Governing Body of the BOROUGH of WATCHUNG does hereby approve the following as the Budget for the year 2022:

RECORDED VOTE

(Insert Last Name)

Ayes

Jubin
Robinson
Martino
Dahl
Ead

Nays

Abstained

Absent

Hayeck

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of WATCHUNG, County of SOMERSET, on April 7, 2022.

A Hearing on the Budget and Tax Resolution will be held at Watchung Municipal Building, on May 5, 2022 at 7:30 PM o'clock at which time and place objections to said Budget and Tax Resolution for the year 2022 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

| | | YEAR 2022 |
|---|--|---------------|
| 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)} | | 11,947,027.00 |
| 2. Appropriations excluded from "CAPS" - | | XXXXXXXXXXXX |
| (a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)} | | 4,828,844.79 |
| (b) Local District School Purposes in Municipal Budget (Item K, Sheet 29) | | - |
| Total General Appropriations excluded from "CAPS" (Item O, Sheet 29) | | 4,828,844.79 |
| 3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated | 98.49% Percent of Tax Collections | 600,000.00 |
| Building Aid Allowance 2022 - \$ | | |
| for Schools-State Aid 2021 - \$ | | 17,375,871.79 |
| 4. Total General Appropriations (Item 9, Sheet 29) | | 17,375,871.79 |
| 5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes) | | 5,348,666.79 |
| 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) | | 12,027,205.00 |
| (b) Addition to Local District School Tax (Item 6(b), Sheet 11) | | - |
| (c) Minimum Library Tax | | - |
| | | |
| | | |
| | | |
| | | |
| | | |

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2021 APPROPRIATIONS EXPENDED AND CANCELED

| | General Budget | Utility | Utility | Utility | Utility | Utility | Utility |
|--|-------------------|---------|---------|---------|---------|---------|---------|
| Budget Appropriations - Adopted Budget | 15,827,000.00 | - | - | - | - | - | - |
| Budget Appropriations Added by N.J.S.A. 40A:4-87 | 424,202.59 | | | | | | |
| Emergency Appropriations | - | - | - | - | - | - | - |
| Total Appropriations | 16,251,202.59 | - | - | - | - | - | - |
| <u>Expenditures:</u> | | | | | | | |
| Paid or Charged (Including Reserve for Uncollected Taxes) | 14,986,714.82 | - | - | - | - | - | - |
| Reserved | 1,256,391.52 | - | - | - | - | - | - |
| Unexpended Balances Canceled | 8,096.25 | - | - | - | - | - | - |
| Total Expenditures and Unexpended Balances Canceled | 16,251,202.59 | - | - | - | - | - | - |
| Overexpenditures * | - | - | - | - | - | - | - |

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

| <u>CAP CALCULATION</u> | | <u>CAP CALCULATION</u> | |
|---|---------------|--|---------------|
| Total General Appropriations for 2021 | 15,827,000.00 | Allowable Operating Appropriations before | |
| Cap Base Adjustment: | | Additional Exceptions per (N.J.S.A. 40A:4-45.3) | 11,916,710.48 |
| Subtotal | 15,827,000.00 | | |
| Exceptions Less: | | Additions: | |
| Total Other Operations | | New Construction (Assessor Certification) | 52,244.83 |
| Total Uniform Construction Code | | 2020 Cap Bank Utilized | 284,040.67 |
| Total Interlocal Service Agreement | 982,500.00 | 2021 Cap Bank Utilized | 396,874.98 |
| Total Additional Appropriations | | | |
| Total Capital Improvements | 330,000.00 | Total Additions | 733,160.48 |
| Total Debt Service | 2,083,100.00 | | |
| Transferred to Board of Education | | Maximum Appropriations within "CAPS" Sheet 19 @ 2.5% | 12,649,870.95 |
| Type I School Debt | | | |
| Total Public & Private Programs | 205,341.00 | Additional Increase to COLA rate. 3.5% | |
| Judgements | | Amount of Increase allowable. 1.0% | 116,260.59 |
| Total Deferred Charges | | | |
| Cash Deficit | | Maximum Appropriations within "CAPS" Sheet 19 @ 3.5% | 12,766,131.54 |
| Reserve for Uncollected Taxes | 600,000.00 | | |
| Total Exceptions | 4,200,941.00 | Total General Appropriations for Municipal Purposes (Sheet 19, H-1) | 11,947,027.00 |
| Amount on Which CAP is Applied | 11,626,059.00 | | |
| <u>2.5% CAP</u> | 290,651.48 | Over or (Under) Appropriations Cap | (819,104.54) |
| Allowable Operating Appropriations before | | | |
| Additional Exceptions per (N.J.S.A. 40A:4-45.3) | 11,916,710.48 | | |

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S & W appears in the regular section and also under "Operation Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

| | |
|--|------------------------|
| Estimated Group Insurance Costs - 2022 | <u>\$ 1,945,000.00</u> |
|--|------------------------|

Estimated Amounts to be Contributed by Employees:

| | |
|-------------------------------------|-------------------|
| Contribution from all eligible emp. | <u>265,000.00</u> |
|-------------------------------------|-------------------|

| |
|---------------------|
| <u>1,680,000.00</u> |
|---------------------|

| | |
|---------------------------------------|---------------------|
| Budgeted Group Insurance - Inside CAP | <u>1,680,000.00</u> |
|---------------------------------------|---------------------|

| | |
|--------------------------------------|-----------------------------|
| Budgeted Group Insurance - Utilities | <u> </u> |
|--------------------------------------|-----------------------------|

| | |
|--|-----------------------------|
| Budgeted Group Insurance - Outside CAP | <u> </u> |
|--|-----------------------------|

| | |
|-------|----------------------------|
| TOTAL | <u><u>1,680,000.00</u></u> |
|-------|----------------------------|

Instead of receiving Health Benefits, 4 employees have elected an opt-out for 2022. This opt-out amount is budgeted separately.

| | |
|------------------------|----------------------------|
| Health Benefits Waiver | |
| Salaries and Wages | <u><u>\$ 35,000.00</u></u> |

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 | 11,706,567.43 |
| Less: | |
| Less: Prior Year Deferred Charges to Future Taxation Unfunded | |
| Less: Prior Year Deferred Charges: Emergencies | |
| Less: Prior Year Recycling Tax | |
| Less: | |
| Less: | |
| Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation | <u>11,706,567.43</u> |
| Plus 2% CAP Increase | <u>234,131.35</u> |
| ADJUSTED TAX LEVY | <u>11,940,698.78</u> |
| Plus: Assumption of Service/Function | |
| ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS | <u>11,940,698.78</u> |

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

11,940,698.78

Exclusions:

| | | |
|--|--------------|---------------------|
| Allowable Shared Service Agreements Increase | | |
| Allowable Health Insurance Costs Increase | - | |
| Allowable Pension Obligations Increases | 55,698.00 | |
| Allowable LOSAP Increase | | |
| Allowable Capital Improvements Increase | 1,079,000.00 | |
| Allowable Debt Service and Capital Leases Inc. | 79,496.00 | |
| Recycling Tax appropriation | | |
| Deferred Charge to Future Taxation Unfunded | | |
| Current Year Deferred Charges: Emergencies | | |
| Add Total Exclusions | | <u>1,214,194.00</u> |
| Less Cancelled or Unexpended Waivers | | |
| Less Cancelled or Unexpended Exclusions | | <u>8,096.00</u> |

ADJUSTED TAX LEVY

13,146,796.78

Additions:

| | | |
|---|--------------|-----------|
| New Ratables - Increase for new construction | 8,201,700 | |
| Prior Year's Local Purpose Tax Rate (per \$100) | <u>0.637</u> | |
| New Ratable Adjustment to Levy | | 52,244.83 |
| Amounts approved by Referendum | | |
| Levy CAP Bank Applied | | |

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

13,199,041.61

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

12,027,205.00

OVER OR (UNDER) 2% LEVY CAP

(1,171,836.61)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2019

| | |
|---|---------|
| Maximum Allowable Amount to be Raised by Taxation | |
| Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2022) | 147,627 |
| Amount Used in CY 2022 | - |
| Balance to Expire | 147,627 |

2020

| | |
|---|--------|
| Maximum Allowable Amount to be Raised by Taxation | |
| Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2022 - CY 2023) | 72,440 |
| Amount Used in CY 2022 | - |
| Balance to Carry Forward (CY 2023) | 72,440 |

2021

| | |
|---|------------|
| Maximum Allowable Amount to be Raised by Taxation | 11,712,665 |
| Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2022 - CY 2024) | 11,706,567 |
| Amount Used in CY 2022 | 6,098 |
| Balance to Carry Forward (CY 2023 - CY2024) | - |
| | 6,098 |

2022

| | |
|---|------------|
| Maximum Allowable Amount to be Raised by Taxation | 13,199,042 |
| Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2023 - CY 2025) | 12,027,205 |
| | 1,171,837 |

Total Levy CAP Bank

1,250,375

CURRENT FUND - ANTICIPATED REVENUES

| GENERAL REVENUES | FCOA | Anticipated | | Realized in |
|---|---------|--------------|--------------|--------------|
| | | 2022 | 2021 | Cash in 2021 |
| 1. Surplus Anticipated | 08-101 | 2,000,000.00 | 1,020,000.00 | 1,020,000.00 |
| 2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services | 08-102 | | | |
| Total Surplus Anticipated | 08-100 | 2,000,000.00 | 1,020,000.00 | 1,020,000.00 |
| 3. Miscellaneous Revenues - Section A: Local Revenues | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| Licenses: | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| Alcoholic Beverages | 08-103 | 12,000.00 | 12,000.00 | 17,500.00 |
| Other | 08-104 | 18,000.00 | 18,000.00 | 21,265.00 |
| Fees and Permits | 08-105 | 165,000.00 | 165,000.00 | 259,987.03 |
| Fines and Costs: | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| Municipal Court | 08-110 | 61,000.00 | 79,000.00 | 61,976.26 |
| Other | 08-109 | | | |
| Interest and Costs on Taxes | 08-112 | 100,000.00 | 79,000.00 | 166,378.34 |
| Interest and Costs on Assessments | 08-115 | | | |
| Parking Meters | 08-111 | | | |
| Interest on Investments and Deposits | 08-113 | 20,000.00 | 20,000.00 | 21,038.26 |
| Anticipated Utility Operating Surplus | 08-114 | | | |
| Sewer Rents | 08-118 | 1,312,000.00 | 1,266,000.00 | 1,373,680.96 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES | FCOA | Anticipated | | Realized in |
|--|---------------|--------------|--------------|--------------|
| | | 2022 | 2021 | Cash in 2021 |
| 3. Miscellaneous Revenues - Section A: Local Revenues (continued) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Section A: Local Revenue | 08-001 | 1,688,000.00 | 1,639,000.00 | 1,921,825.85 |

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES | FCOA | Anticipated | | Realized in |
|--|---------------|-------------|-------------|--------------|
| | | 2022 | 2021 | Cash in 2021 |
| 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 | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| Uniform Construction Code Fees | 08-160 | 278,730.00 | 110,000.00 | 305,109.00 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services: | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17) | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| Uniform Construction Code Fees | 08-160 | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations | 08-002 | 278,730.00 | 110,000.00 | 305,109.00 |

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES | FCOA | Anticipated | | Realized in |
|--|---------|-------------|-------------|--------------|
| | | 2022 | 2021 | Cash in 2021 |
| 3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated | | | | |
| With Prior Written Consent of the Director of Local Government Services | | | | |
| Shared Service Agreements Offset With Appropriations: | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Section D: Shared Service Agreements Offset With Appropriations | 11-001 | - | - | - |

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES | FCOA | Anticipated | | Realized in |
|---|---------|-------------|-------------|--------------|
| | | 2022 | 2021 | Cash in 2021 |
| 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 |
|--|---------|-------------|-------------|--------------|
| | | 2022 | 2021 | Cash in 2021 |
| 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 |
| | | | | - |
| Safe & Secure Communities Grant - State Share | 10-704 | 32,400.00 | 64,800.00 | 64,800.00 |
| State of NJ Body Armor Grant | 10-703 | | 2,341.48 | 2,341.48 |
| Somerset County Youth Services Grant | 10-702 | | 5,599.09 | 5,599.09 |
| Recycling Tonnage Grant | 10-715 | 6,444.79 | 10,666.63 | 10,666.63 |
| Clean Communities | 10-770 | | 15,184.69 | 15,184.69 |
| Alcohol Education, Rehabilitaion & Enforcement Fund | 10-702 | | 681.60 | 681.60 |
| Body Worn Camera Grant | 10-705 | | 314,319.67 | 314,319.67 |
| American Rescue Plan | 10-706 | | 50,950.00 | 50,950.00 |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES | FCOA | Anticipated | | Realized in |
|--|---------|-------------|-------------|--------------|
| | | 2022 | 2021 | Cash in 2021 |
| 3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued): | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| Total Section F: Special Item of General Revenue Anticipated with Prior Written | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| Consent of Director of Local Government Services - Public and Private Revenues | 10-001 | 38,844.79 | 464,543.16 | 464,543.16 |

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES | FCOA | Anticipated | | Realized in |
|---|---------|-------------|-------------|--------------|
| | | 2022 | 2021 | Cash in 2021 |
| 3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items: | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Section G: Special Items of General Revenue Anticipated with Prior Written | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| Consent of Director of Local Government Services - Other Special Items | 08-004 | 448,000.00 | 381,000.00 | 417,219.10 |

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES | FCOA | Anticipated | | Realized in |
|---|---------------|---------------|---------------|---------------|
| | | 2022 | 2021 | Cash in 2021 |
| Summary of Revenues | | | | |
| | XXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX |
| 1. Surplus Anticipated (Sheet 4, #1) | 08-101 | 2,000,000.00 | 1,020,000.00 | 1,020,000.00 |
| 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 | 1,688,000.00 | 1,639,000.00 | 1,921,825.85 |
| Total Section B: State Aid Without Offsetting Appropriations | 09-001 | 700,092.00 | 700,092.00 | 700,092.00 |
| Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations | 08-002 | 278,730.00 | 110,000.00 | 305,109.00 |
| Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements | 11-001 | - | - | - |
| Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues | 08-003 | - | - | - |
| Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues | 10-001 | 38,844.79 | 464,543.16 | 464,543.16 |
| Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items | 08-004 | 448,000.00 | 381,000.00 | 417,219.10 |
| Total Miscellaneous Revenues | 13-099 | 3,153,666.79 | 3,294,635.16 | 3,808,789.11 |
| 4. Receipts from Delinquent Taxes | 15-499 | 195,000.00 | 230,000.00 | 561,922.75 |
| 5. Subtotal General Revenues (Items 1, 2, 3 and 4) | 13-199 | 5,348,666.79 | 4,544,635.16 | 5,390,711.86 |
| 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 | 12,027,205.00 | 11,706,567.43 | XXXXXXXXXXXX |
| b) Addition to Local District School Tax | 07-191 | - | - | XXXXXXXXXXXX |
| c) Minimum Library Tax | 07-192 | - | - | XXXXXXXXXXXX |
| Total Amount to be Raised by Taxes for Support of Municipal Budget | 07-199 | 12,027,205.00 | 11,706,567.43 | 12,239,190.85 |
| 7. Total General Revenues | 13-299 | 17,375,871.79 | 16,251,202.59 | 17,629,902.71 |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2021 | |
|--------------------------------|--------|---|--------------|------------|---|---|--------------------|-----------|
| (A) Operations - within "CAPS" | | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 As Modified By All Transfers | Paid or Charged | Reserved |
| Administrative & Executive | 20-100 | | | | | - | | - |
| Salaries & Wages | 20-100 | 1 | 275,400.00 | 270,000.00 | | 270,000.00 | 262,651.35 | 7,348.65 |
| Other Expenses | 20-100 | 2 | 50,250.00 | 50,000.00 | | 50,000.00 | 49,535.72 | 464.28 |
| Mayor & Council | 20-110 | | | | | - | | - |
| Salaries & Wages | 20-110 | 1 | 24,000.00 | 24,000.00 | | 24,000.00 | 24,000.00 | - |
| Other Expenses | 20-110 | 2 | 103,950.00 | 103,950.00 | | 103,950.00 | 59,153.96 | 44,796.04 |
| Municipal Clerk | 20-120 | | | | | - | | - |
| Salaries & Wages | 20-120 | 1 | 148,000.00 | 145,000.00 | | 145,000.00 | 118,073.05 | 26,926.95 |
| Other Expenses | 20-120 | 2 | 85,250.00 | 84,150.00 | | 84,150.00 | 70,838.31 | 13,311.69 |
| Elections | 20-110 | | | | | - | | - |
| Other Expenses | 20-110 | 2 | 3,000.00 | 3,000.00 | | 3,000.00 | 2,306.46 | 693.54 |
| Financial Administration | 20-130 | | | | | - | | - |
| Salaries & Wages | 20-130 | 1 | 179,000.00 | 175,500.00 | | 175,500.00 | 174,966.53 | 533.47 |
| Other Expenses | 20-130 | 2 | 35,250.00 | 35,250.00 | | 35,250.00 | 35,245.43 | 4.57 |
| Audit Services | 20-135 | 2 | 41,000.00 | 38,000.00 | | 38,000.00 | 36,000.00 | 2,000.00 |
| Assessment of Taxes | 20-150 | | | | | - | | - |
| Salaries & Wages | 20-150 | 1 | 73,000.00 | 72,000.00 | | 72,000.00 | 64,559.98 | 7,440.02 |
| Other Expenses | 20-150 | 2 | 26,520.00 | 26,520.00 | | 26,520.00 | 17,478.40 | 9,041.60 |
| | | | | | | - | | - |
| | | | | | | - | | - |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2021 | |
|--|--------|---|--------------|------------|---|---|--------------------|-----------|
| (A) Operations - within "CAPS" - (continued) | | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 As Modified By All Transfers | Paid or Charged | Reserved |
| Collection of Taxes | 20-145 | | | | | - | | - |
| Salaries & Wages | 20-145 | 1 | 62,500.00 | 60,000.00 | | 60,000.00 | 59,391.15 | 608.85 |
| Other Expenses | 20-145 | 2 | 7,000.00 | 7,000.00 | | 7,000.00 | 6,994.43 | 5.57 |
| Legal Services and Costs | 20-155 | | | | | - | | - |
| Other Expenses | 20-155 | 2 | 210,000.00 | 250,000.00 | - | 230,000.00 | 153,815.48 | 76,184.52 |
| Engineering Services and Costs | 20-165 | | | | | - | | - |
| Salaries & Wages | 20-165 | 1 | 140,000.00 | 140,000.00 | | 140,000.00 | 80,912.15 | 59,087.85 |
| Other Expenses | 20-165 | 2 | 103,400.00 | 103,400.00 | | 103,400.00 | 94,851.29 | 8,548.71 |
| Buildings & Grounds | 26-310 | | | | | - | | - |
| Salaries & Wages | 26-310 | 1 | | - | | - | | - |
| Other Expenses | 26-310 | 2 | 169,500.00 | 119,500.00 | | 119,500.00 | 116,299.29 | 3,200.71 |
| Bulk Clean Up | 26-305 | 2 | 13,000.00 | 12,000.00 | | 12,000.00 | 11,987.54 | 12.46 |
| MUNICIPAL LAND USE LAW (NJS40:55D-1) | | | | | | - | | - |
| Planning Board | 21-180 | | | | | - | | - |
| Salaries & Wages | 21-180 | 1 | 9,700.00 | 9,500.00 | | 9,500.00 | 8,974.10 | 525.90 |
| Other Expenses | 21-180 | 2 | 42,700.00 | 37,500.00 | | 37,500.00 | 18,210.68 | 19,289.32 |
| Board of Adjustment | 21-185 | | | | | - | | - |
| Salaries & Wages | 21-185 | 1 | 9,700.00 | 9,500.00 | | 9,500.00 | 9,282.57 | 217.43 |
| Other Expenses | 21-185 | 2 | 55,600.00 | 55,600.00 | | 55,600.00 | 44,167.33 | 11,432.67 |
| | | | | | | - | | - |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2021 | |
|--|--------|---|--------------|--------------|---|---|--------------------|-----------|
| (A) Operations - within "CAPS" - (continued) | | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 As Modified By All Transfers | Paid or Charged | Reserved |
| Fire | 25-265 | | | | | - | | - |
| Other Expenses | 25-265 | 2 | 127,500.00 | 127,500.00 | | 127,500.00 | 85,500.00 | 42,000.00 |
| UNIFORM FIRE SAFETY ACT (PL 1983, C363) | | | | | | - | | - |
| Fire Official | 25-265 | | | | | - | | - |
| Salaries & Wages | 25-265 | 1 | 35,000.00 | 34,200.00 | | 34,200.00 | 34,137.95 | 62.05 |
| Other Expenses | 25-265 | 2 | 3,475.00 | 3,475.00 | - | 3,475.00 | 698.25 | 2,776.75 |
| Police | 25-240 | | | | | - | | - |
| Salaries & Wages | 25-240 | 1 | 3,776,000.00 | 3,630,000.00 | | 3,630,000.00 | 3,537,118.93 | 92,881.07 |
| Other Expenses | 25-240 | 2 | 307,489.00 | 305,008.00 | | 305,008.00 | 305,008.00 | - |
| First Aid Organization Contribution | 25-260 | 2 | 29,000.00 | 28,860.00 | | 28,860.00 | 28,860.00 | - |
| Emergency Management Services | 25-252 | | | | | - | | - |
| Salaries & Wages | 25-252 | 1 | 6,400.00 | 6,200.00 | | 6,200.00 | 6,193.98 | 6.02 |
| Other Expenses | 25-252 | 2 | 14,000.00 | 14,000.00 | | 14,000.00 | 75.92 | 13,924.08 |
| Public Defender | 43-495 | | | | | - | | - |
| Salaries & Wages | 43-495 | 1 | 100.00 | 100.00 | | 100.00 | 100.00 | - |
| Municipal Court | 43-490 | | | | | - | | - |
| Salaries & Wages | 43-490 | 1 | 68,500.00 | 67,000.00 | | 67,000.00 | 66,999.24 | 0.76 |
| Other Expenses | 43-490 | 2 | 53,500.00 | 53,500.00 | | 53,500.00 | 51,222.57 | 2,277.43 |
| Audit Services | 20-135 | 2 | 4,000.00 | 4,000.00 | | 4,000.00 | 4,000.00 | - |
| | | | | | | - | | - |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2021 | |
|--|--------|---|--------------|------------|---|---|--------------------|------------|
| (A) Operations - within "CAPS" - (continued) | | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 As Modified By All Transfers | Paid or Charged | Reserved |
| Streets and Roads | 26-290 | | | | | - | | - |
| Salaries & Wages | 26-290 | 1 | 585,000.00 | 568,000.00 | | 568,000.00 | 454,362.75 | 113,637.25 |
| Other Expenses | 26-290 | 2 | 248,000.00 | 248,000.00 | | 248,000.00 | 204,996.69 | 43,003.31 |
| HEALTH AND WELFARE | | | | | | - | | - |
| Board of Health | 27-330 | | | | | - | | - |
| Salaries & Wages | 27-330 | 1 | 5,000.00 | 5,000.00 | | 5,000.00 | 5,000.00 | - |
| Dog Regulation | 27-340 | | | | | - | | - |
| Other Expenses | 27-340 | 2 | 17,300.00 | 17,300.00 | | 17,300.00 | 16,839.00 | 461.00 |
| Sewer System | 26-305 | | | | | - | | - |
| Salaries & Wages | 26-305 | 1 | | - | | - | | - |
| Other Expenses | 26-305 | 2 | 46,200.00 | 46,200.00 | | 46,200.00 | 23,007.32 | 23,192.68 |
| RECREATION AND EDUCATION | 28-370 | | | | | - | | - |
| Recreation | 28-370 | | | | | - | | - |
| Salaries & Wages | 28-370 | 1 | 47,000.00 | 47,000.00 | | 47,000.00 | 12,110.25 | 34,889.75 |
| Other Expenses | 28-370 | 2 | 90,950.00 | 77,360.00 | | 77,360.00 | 41,541.01 | 35,818.99 |
| Traffic and Beautification | 26-300 | | | | | - | | - |
| Other Expenses | 26-300 | 2 | 5,000.00 | 5,000.00 | | 5,000.00 | 4,004.09 | 995.91 |
| Historical Preservation | 20-175 | | | | | - | | - |
| Other Expenses | 20-175 | 2 | 5,000.00 | 5,000.00 | | 5,000.00 | 3,463.16 | 1,536.84 |
| | | | | | | - | | - |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2021 | |
|--|--------|---|--------------|--------------|---|---|--------------------|------------|
| (A) Operations - within "CAPS" - (continued) | | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 As Modified By All Transfers | Paid or Charged | Reserved |
| INSURANCE | 23-220 | | | | | - | | - |
| Group Insurance for Employees | 23-220 | 2 | 1,680,000.00 | 1,700,000.00 | | 1,700,000.00 | 1,430,294.63 | 269,705.37 |
| Workers Compensation | 23-215 | 2 | 155,000.00 | 165,000.00 | | 165,000.00 | 118,510.00 | 46,490.00 |
| Other Insurance Premiums | 23-210 | 2 | 193,000.00 | 180,000.00 | | 180,000.00 | 166,136.50 | 13,863.50 |
| Health Insurance Waiver | 23-220 | 2 | 35,000.00 | 40,000.00 | | 40,000.00 | 25,219.68 | 14,780.32 |
| | | | | | | - | | - |
| Condo Act Reimbursement | | | | | | - | | - |
| Other Expenses | 26-325 | 2 | 11,600.00 | 11,000.00 | | 11,000.00 | 5,134.10 | 5,865.90 |
| Public Library | | | | | | - | | - |
| Salaries and Wages | | 1 | | - | | - | | - |
| Other Expenses | | 2 | 10,000.00 | 10,000.00 | | 10,000.00 | 4,017.29 | 5,982.71 |
| Environmental Commission | | | | | | - | | - |
| Other Expenses | 27-335 | 2 | 5,000.00 | 5,000.00 | | 5,000.00 | 1,340.98 | 3,659.02 |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2021 | |
|---|--------|---|--------------|------------|---|---|--------------------|------------|
| (A) Operations - within "CAPS" - (continued) | | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 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 | 162,000.00 | 158,000.00 | | 158,000.00 | 143,566.44 | 14,433.56 |
| Other Expenses | 22-195 | 2 | 6,350.00 | 6,350.00 | | 6,350.00 | 5,047.75 | 1,302.25 |
| Plumbing Inspector | | | | | | - | | - |
| Salaries and Wages | 22-196 | 1 | 18,400.00 | 18,000.00 | | 18,000.00 | 16,928.72 | 1,071.28 |
| Electrical Inspector | | | | | | - | | - |
| Salaries and Wages | 22-197 | 1 | 24,600.00 | 24,100.00 | | 24,100.00 | 22,205.58 | 1,894.42 |
| Fire Sub-Code Inspector | | | | | | - | | - |
| Salaries and Wages | 22-198 | 1 | 21,300.00 | 20,800.00 | | 20,800.00 | 15,747.45 | 5,052.55 |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2021 | |
|--|--------|---|--------------|------------|---|---|--------------------|------------|
| (A) Operations - within "CAPS" - (continued) | | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 As Modified By All Transfers | Paid or Charged | Reserved |
| UNCLASSIFIED: | xxxxxx | | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| Electricity | 31-430 | 2 | 120,000.00 | 120,000.00 | | 120,000.00 | 79,861.36 | 40,138.64 |
| Telephone | 31-440 | 2 | 130,000.00 | 87,000.00 | - | 107,000.00 | 97,187.96 | 9,812.04 |
| Water | 31-445 | 2 | 18,000.00 | 16,000.00 | | 16,000.00 | 15,790.70 | 209.30 |
| Natural Gas | 31-447 | 2 | 42,000.00 | 40,000.00 | | 40,000.00 | 27,763.12 | 12,236.88 |
| Fire Hydrant Service | 31-445 | 2 | 242,000.00 | 237,000.00 | | 237,000.00 | 223,407.41 | 13,592.59 |
| Gasoline | 31-460 | 2 | 105,000.00 | 90,000.00 | | 90,000.00 | 81,423.55 | 8,576.45 |
| Street Lighting | 31-435 | 2 | 85,000.00 | 83,000.00 | | 83,000.00 | 65,652.63 | 17,347.37 |
| Salary and Wage Adjustment Account | 30-415 | 1 | 1,000.00 | 1,000.00 | | 1,000.00 | - | 1,000.00 |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2021 | |
|--|---------------|----------|---------------|---------------|---|---|--------------------|--------------|
| (A) Operations - within "CAPS" - (continued) | | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 As Modified By All Transfers | Paid or Charged | Reserved |
| UNCLASSIFIED: | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| Total Operations (Item 8(A)) within "CAPS" | 34-199 | | 10,407,384.00 | 10,136,323.00 | - | 10,136,323.00 | 8,950,170.16 | 1,186,152.84 |
| B. Contingent | 35-470 | 2 | | | XXXXXXXXXX | - | | - |
| Total Operations Including Contingent - within "CAPS" | 34-201 | | 10,407,384.00 | 10,136,323.00 | - | 10,136,323.00 | 8,950,170.16 | 1,186,152.84 |
| Detail: | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Salaries & Wages | 34-201 | 1 | 5,671,600.00 | 5,484,900.00 | - | 5,484,900.00 | 5,117,282.17 | 367,617.83 |
| Other Expenses (Including Contingent) | 34-201 | 2 | 4,735,784.00 | 4,651,423.00 | - | 4,651,423.00 | 3,832,887.99 | 818,535.01 |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2021 | |
|--|---------------|--|----------------------|----------------------|---|---|----------------------|---------------------|
| | | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 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 | | 214,536.00 | 244,930.00 | | 244,930.00 | 244,930.00 | - |
| Social Security System (O.A.S.I.) | 36-472 | | 248,000.00 | 243,385.43 | | 243,385.43 | 198,939.24 | 44,446.19 |
| Consolidated Police & Fireman's Pension Fund | 36-474 | | | | | - | | - |
| Police and Firemen's Retirement System of NJ | 36-475 | | 1,075,107.00 | 999,421.00 | | 999,421.00 | 999,421.00 | - |
| Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.) | 23-225 | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| Defined Contribution Retirement Program (DCRP) | 36-477 | | 2,000.00 | 2,000.00 | | 2,000.00 | 771.59 | 1,228.41 |
| | | | | | | - | | - |
| Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS" | 34-209 | | 1,539,643.00 | 1,489,736.43 | - | 1,489,736.43 | 1,444,061.83 | 45,674.60 |
| | | | | | | | | |
| (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 | | 11,947,027.00 | 11,626,059.43 | - | 11,626,059.43 | 10,394,231.99 | 1,231,827.44 |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2021 | |
|--|---------------|--|--------------|----------|---|---|--------------------|----------|
| (A) Operations - Excluded from "CAPS" | | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 As Modified By All Transfers | Paid or Charged | Reserved |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| Total Other Operations - Excluded from "CAPS" | 34-300 | | - | - | - | - | - | - |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2021 | |
|---|--------|------------|--------------|------------|---|---|--------------------|------------|
| (A) Operations - Excluded from "CAPS" | | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 As Modified By All Transfers | Paid or Charged | Reserved |
| Uniform Construction Code | XXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Appropriations Offset by Increased Fee | XXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Revenues (N.J.A.C. 5:23-4.17) | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| Total Uniform Construction Code Appropriations | 22-999 | - | - | - | - | - | - | - |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2021 | |
|--|--------|---|--------------|------------|---|---|--------------------|------------|
| (A) Operations - Excluded from "CAPS" | | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 As Modified By All Transfers | Paid or Charged | Reserved |
| Shared Service Agreements | xxxxxx | | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| INTERLOCAL AGREEMENT | | | | | | - | | - |
| Sewer Interlocal Agreements | | | | | | - | | - |
| Other Expenses | 42-102 | 2 | 810,000.00 | 805,000.00 | | 805,000.00 | 787,290.87 | 17,709.13 |
| | | | | | | - | | - |
| SOMERSET COUNTY INTERLOCAL AGREEMENTS | | | | | | - | | - |
| Recycling | 42-103 | 2 | 65,000.00 | 60,000.00 | | 60,000.00 | 60,000.00 | - |
| | | | | | | - | | - |
| Board of Health | | | | | | - | | - |
| Other Expenses | 42-104 | 2 | 127,000.00 | 116,000.00 | | 116,000.00 | 115,839.70 | 160.30 |
| | | | | | | - | | - |
| Municipal Alliance Contribution | 42-105 | | | | | - | | - |
| Other Expenses | 42-105 | 2 | 1,500.00 | 1,500.00 | | 1,500.00 | | 1,500.00 |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2021 | |
|--|--------|--|--------------|------------|---|---|--------------------|------------|
| (A) Operations - Excluded from "CAPS" | | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 As Modified By All Transfers | Paid or Charged | Reserved |
| Shared Service Agreements | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| | | | | | - | | - | |
| Total Interlocal Municipal Service Agreements | 42-999 | | 1,003,500.00 | 982,500.00 | - | 982,500.00 | 963,130.57 | 19,369.43 |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2021 | |
|--|---------------|--|--------------|------------|---|---|--------------------|------------|
| (A) Operations - Excluded from "CAPS" | | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 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 2021 | |
|--|--------|---|--------------|------------|---|---|--------------------|----------|
| (A) Operations - Excluded from "CAPS" | | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 As Modified By All Transfers | Paid or Charged | Reserved |
| Public and Private Programs Offset by Revenues | | | | | | | | |
| Matching Funds for Grants | 41-899 | | | | | - | - | - |
| Safe and Secure Communities Program | | | | | | - | - | - |
| State Share | 40-704 | 2 | 32,400.00 | 64,800.00 | | 64,800.00 | 64,800.00 | - |
| Local Share | 40-704 | 2 | 165,000.00 | 165,000.00 | | 165,000.00 | 165,000.00 | - |
| Clean Communities Program | 40-770 | 2 | | 15,184.69 | | 15,184.69 | 15,184.69 | - |
| Somerset County Youth Services | 40-709 | 2 | | 5,599.09 | | 5,599.09 | 5,599.09 | - |
| Alcohol Education, Rehabilitation and Enforcement Fund | 40-702 | 2 | | 681.60 | | 681.60 | 681.60 | - |
| Somerset County Historic Grant | 40-716 | 2 | | | | - | - | - |
| Recycling Tonnage Grant | 40-715 | 2 | 6,444.79 | 10,666.63 | | 10,666.63 | 10,666.63 | - |
| State of NJ Body Armor Fund | 40-708 | 2 | | 2,341.48 | | 2,341.48 | 2,341.48 | - |
| American Rescue Plan | 40-705 | 2 | | 314,319.67 | | 314,319.67 | 314,319.67 | - |
| Body Worn Camera | 40-706 | 2 | | 50,950.00 | | 50,950.00 | 50,950.00 | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2021 | |
|---|---------------|---|--------------|--------------|---|---|--------------------|------------|
| (A) Operations - Excluded from "CAPS" (continued) | | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 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 | | 203,844.79 | 629,543.16 | - | 629,543.16 | 629,543.16 | - |
| | | | | | | | | |
| Total Operations - Excluded from "CAPS" | 34-305 | | 1,207,344.79 | 1,612,043.16 | - | 1,612,043.16 | 1,592,673.73 | 19,369.43 |
| Detail: | | | | | | | | |
| Salaries & Wages | 34-305 | 1 | - | - | - | - | - | - |
| Other Expenses | 34-305 | 2 | 1,207,344.79 | 1,612,043.16 | - | 1,612,043.16 | 1,592,673.73 | 19,369.43 |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2021 | |
|--|---------------|--|--------------|------------|---|---|--------------------|------------|
| (C) Capital Improvements - Excluded from "CAPS" | | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 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 | | 1,409,000.00 | 330,000.00 | - | 330,000.00 | 324,805.35 | 5,194.65 |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2021 | |
|--|--------|--|--------------|--------------|---|---|--------------------|------------|
| (D) Municipal Debt Service - Excluded from "CAPS" | | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 As Modified By All Transfers | Paid or Charged | Reserved |
| Payment of Bond Principal | 45-920 | | 1,375,000.00 | 1,355,000.00 | | 1,355,000.00 | 1,355,000.00 | XXXXXXXXXX |
| Payment of Bond Anticipation Notes and Capital Notes | 45-925 | | 300,000.00 | 200,000.00 | | 200,000.00 | 200,000.00 | XXXXXXXXXX |
| Interest on Bonds | 45-930 | | 355,000.00 | 400,000.00 | | 400,000.00 | 398,450.00 | XXXXXXXXXX |
| Interest on Notes | 45-935 | | 75,000.00 | 20,500.00 | | 20,500.00 | 20,243.81 | XXXXXXXXXX |
| Green Trust Loan Program: | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Best Lake Loan | 45-941 | | 47,500.00 | 47,500.00 | | 47,500.00 | 46,637.39 | XXXXXXXXXX |
| NJEIT Loan Principal and Interest | 45-942 | | 60,000.00 | 60,100.00 | | 60,100.00 | 54,672.55 | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2021 | |
|--|--------|--|--------------|--------------|---|---|--------------------|------------|
| (E) Deferred Charges - Municipal - Excluded from "CAPS" | | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 As Modified By All Transfers | Paid or Charged | Reserved |
| (1) DEFERRED CHARGES: | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Emergency Authorizations | 46-870 | | | | XXXXXXXXXX | - | | XXXXXXXXXX |
| Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55) | 46-875 | | | | 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 |
| | | | | | XXXXXXXXXX | - | | XXXXXXXXXX |
| Total Deferred Charges - Municipal - Excluded from "CAPS" | 46-999 | | - | - | XXXXXXXXXX | - | - | 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. | 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 | | 4,828,844.79 | 4,025,143.16 | - | 4,025,143.16 | 3,992,482.83 | 24,564.08 |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2021 | |
|---|--------|--|---------------|---------------|---|---|--------------------|--------------|
| | | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 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 | 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 | | 4,828,844.79 | 4,025,143.16 | - | 4,025,143.16 | 3,992,482.83 | 24,564.08 |
| (L) Subtotal General Appropriations {Items (H-1) and (O)} | 34-400 | | 16,775,871.79 | 15,651,202.59 | - | 15,651,202.59 | 14,386,714.82 | 1,256,391.52 |
| (M) Reserve for Uncollected Taxes | 50-899 | | 600,000.00 | 600,000.00 | XXXXXXXXXX | 600,000.00 | 600,000.00 | XXXXXXXXXX |
| 9. Total General Appropriations | 34-499 | | 17,375,871.79 | 16,251,202.59 | - | 16,251,202.59 | 14,986,714.82 | 1,256,391.52 |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS Summary of Appropriations | FCOA | Appropriated | | | | Expended 2021 | |
|---|--------|---------------|---------------|---|---|--------------------|--------------|
| | | for 2022 | for 2021 | for 2021 By Emergency Appropriation | Total for 2021 As Modified By All Transfers | Paid or Charged | Reserved |
| (H-1) Total General Appropriations for | 34-299 | 11,947,027.00 | 11,626,059.43 | - | 11,626,059.43 | 10,394,231.99 | 1,231,827.44 |
| Municipal Purposes within "CAPS" | XXXXXX | | | | | | |
| (A) Operations - Excluded from "CAPS" | XXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Other Operations | 34-300 | - | - | - | - | - | - |
| Uniform Construction Code | 22-999 | - | - | - | - | - | - |
| Shared Service Agreements | 42-999 | 1,003,500.00 | 982,500.00 | - | 982,500.00 | 963,130.57 | 19,369.43 |
| Additional Appropriations Offset by Revenues | 34-303 | - | - | - | - | - | - |
| Public & Private Programs Offset by Revenues | 40-999 | 203,844.79 | 629,543.16 | - | 629,543.16 | 629,543.16 | - |
| Total Operations Excluded from "CAPS" | 34-305 | 1,207,344.79 | 1,612,043.16 | - | 1,612,043.16 | 1,592,673.73 | 19,369.43 |
| (C) Capital Improvements | 44-999 | 1,409,000.00 | 330,000.00 | - | 330,000.00 | 324,805.35 | 5,194.65 |
| (D) Municipal Debt Service | 45-999 | 2,212,500.00 | 2,083,100.00 | - | 2,083,100.00 | 2,075,003.75 | XXXXXXXXXX |
| (E) Total Deferred Charges (Sheet 28) | 46-999 | - | - | XXXXXXXXXX | - | - | 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 | 600,000.00 | 600,000.00 | XXXXXXXXXX | 600,000.00 | 600,000.00 | XXXXXXXXXX |
| Total General Appropriations | 34-499 | 17,375,871.79 | 16,251,202.59 | - | 16,251,202.59 | 14,986,714.82 | 1,256,391.52 |

DEDICATED ASSESSMENT BUDGET

| 14. DEDICATED REVENUES FROM | FCOA | Anticipated | | Realized in Cash in 2021 |
|--|--------|--------------|-----------|----------------------------------|
| | | 2022 | 2021 | |
| Assessment Cash | 51-101 | 30,750.16 | 30,750.16 | 30,750.16 |
| Deficit (General Budget) | 51-885 | | | |
| Total Assessment Revenues | 51-899 | 30,750.16 | 30,750.16 | 30,750.16 |
| 15. APPROPRIATIONS FOR ASSESSMENT DEBT | | Appropriated | | Expended 2021 Paid or Charged |
| | | 2022 | 2021 | |
| Payment of Bond Principal | 51-920 | 30,750.16 | 30,750.16 | 30,750.16 |
| Payment of Bond Anticipation Notes | 51-925 | | | |
| Total Assessment Appropriations | 51-999 | 30,750.16 | 30,750.16 | 30,750.16 |

DEDICATED ASSESSMENT BUDGET UTILITY

| 14. DEDICATED REVENUES FROM | FCOA | Anticipated | | Realized in Cash in 2021 |
|---|--------|--------------|------|----------------------------------|
| | | 2022 | 2021 | |
| Assessment Cash | 52-101 | | | |
| Deficit (Utility Budget) | 52-885 | | | |
| Total Utility Assessment Revenues | 52-899 | - | - | - |
| 15. APPROPRIATIONS FOR ASSESSMENT DEBT | | Appropriated | | Expended 2021 Paid or Charged |
| | | 2022 | 2021 | |
| 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 2021 |
|--|---------------|--------------|------|----------------------------------|
| | | 2022 | 2021 | |
| Assessment Cash | 53-101 | | | |
| Deficit (Utility Budget) | 53-885 | | | |
| Total Utility Assessment Revenues | 53-899 | - | - | - |
| 15. APPROPRIATIONS FOR ASSESSMENT DEBT | | Appropriated | | Expended 2021 Paid or Charged |
| | | 2022 | 2021 | |
| 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 2022 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:

Parking Offenses Adjudication Act, Developers Escrow Fund, UCC Code Enforcement 3rd Party, Acceptance of Bequests/Gifts, Donations for Improvements to Borough Property, Recycling Program, Municipal Public Defender, Affordable Housing, Open Space, Recreation, Farmland & Historic Preservation Trust, Watchung Recreation Commission, Abandoned & Vacant Property Code Enforcement, Accumulated Absences

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, 2021

| ASSETS | | |
|---|----------------|----------------------|
| Cash and Investments | 1110100 | 10,282,243.18 |
| Due from State of N.J.(c. 20, P.L. 1961) | 1111000 | 4,641.79 |
| Federal and State Grants Receivable | 1110200 | |
| Receivables with Offsetting Reserves: | XXXXXX | XXXXXXXXXX |
| Taxes Receivable | 1110300 | 204,574.67 |
| Tax Title Lien Receivable | 1110400 | |
| Property Acquired by Tax Title Lien Liquidation | 1110500 | |
| Other Receivables | 1110600 | 22,382.17 |
| Deferred Charges Required to be in 2022 Budget | 1110700 | - |
| Deferred Charges Required to be in Budgets Subsequent to 2022 | 1110800 | - |
| Total Assets | 1110900 | 10,513,841.81 |

LIABILITIES, RESERVES AND SURPLUS

| | | |
|--|---------------|----------------------|
| *Cash Liabilities | 2110100 | 3,562,656.00 |
| Reserves for Receivables | 2110200 | 226,956.84 |
| Surplus | 2110300 | 6,724,228.97 |
| Total Liabilities, Reserves and Surplus | XXXXXX | 10,513,841.81 |

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

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

| | | YEAR 2021 | YEAR 2020 |
|--|----------------|----------------------|----------------------|
| Surplus Balance, January 1 | 2310100 | 4,665,052.27 | 4,380,514.87 |
| CURRENT REVENUE ON A CASH BASIS: | XXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Current Taxes:*(Percentage Collected 2021: 99.46%, 2020: 98.54%) | 2310200 | 39,354,099.31 | 38,172,329.89 |
| Delinquent Taxes | 2310300 | 562,841.34 | 271,672.31 |
| Other Revenues and Additions to Income | 2310400 | 3,079,176.70 | 4,407,076.78 |
| Total Funds | 2310500 | 47,661,169.62 | 47,231,593.85 |
| EXPENDITURES AND TAX REQUIREMENTS: | XXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Municipal Appropriations | 2310600 | 13,805,256.44 | 15,238,471.61 |
| School Taxes (Including Local and Regional) | 2310700 | 20,065,206.00 | 19,810,079.00 |
| County Taxes (Including Added Tax Amounts) | 2310800 | 6,699,485.18 | 7,148,928.15 |
| Special District Taxes | 2310900 | | |
| Other Expenditures and Deductions from Income | 2311000 | 366,993.03 | 369,062.82 |
| Total Expenditures and Tax Requirements | 2311100 | 40,936,940.65 | 42,566,541.58 |
| Less: Expenditures to be Raised by Future Taxes | 2311200 | - | |
| Total Adjusted Expenditures and Tax Requirements | 2311300 | 40,936,940.65 | 42,566,541.58 |
| Surplus Balance, December 31 | 2311400 | 6,724,228.97 | 4,665,052.27 |

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2022 Budget

| | | |
|--|----------------|---------------------|
| Surplus Balance, December 31 | 2311500 | 6,724,228.97 |
| Current Surplus Anticipated in 2022 Budget | 2311600 | 2,000,000.00 |
| Surplus Balance Remaining | 2311700 | 4,724,228.97 |

2022

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:

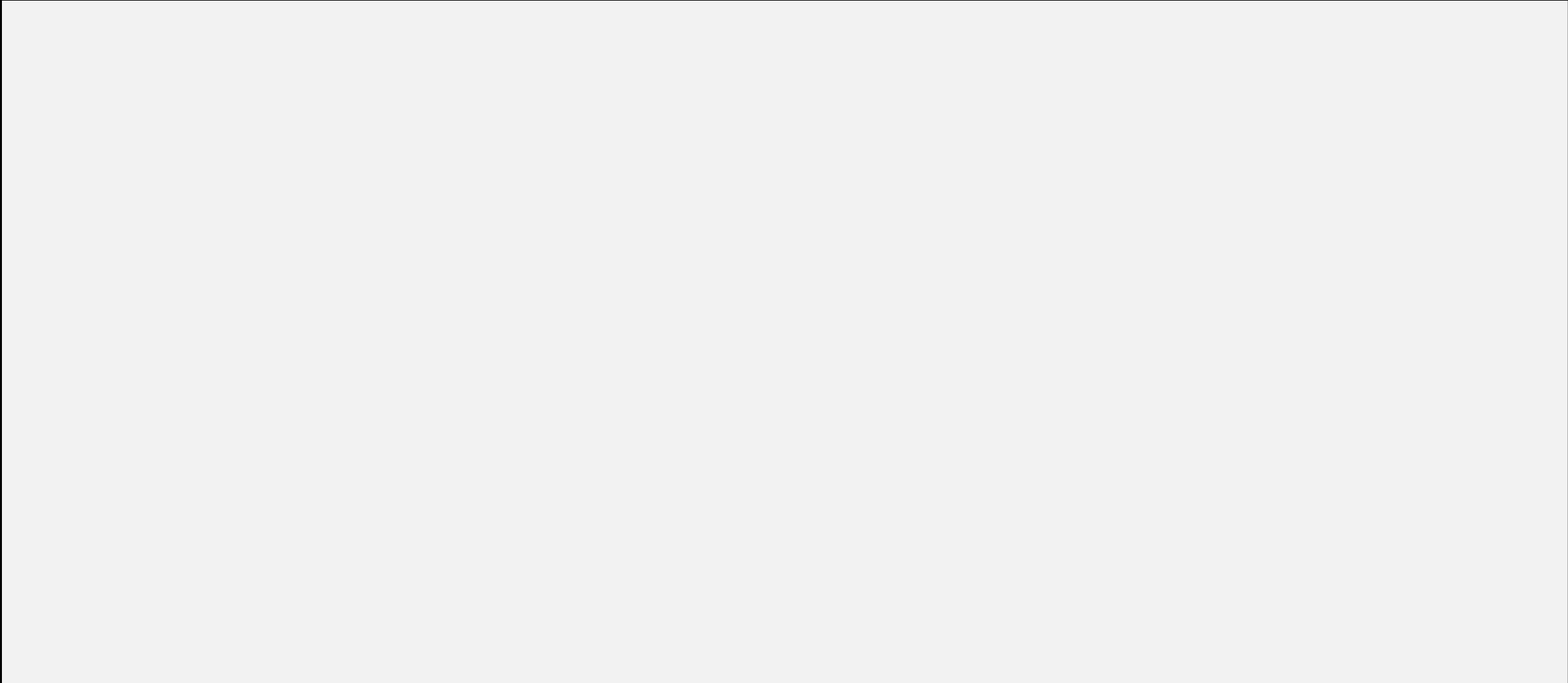
3 years. (Population under 10,000)

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 WATCHUNG
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**



**CAPITAL BUDGET (Current Year Action)
2022**

Local Unit BOROUGH OF WATCHUNG

| 1 PROJECT TITLE | 2 PROJECT NUMBER | 3 ESTIMATED TOTAL COST | 4 AMOUNTS RESERVED IN PRIOR YEARS | 5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2022 | | | | | 6 TO BE FUNDED IN FUTURE YEARS |
|--|---------------------|---------------------------|--------------------------------------|---|--------------------------------|-----------------------|-------------------------------------|-----------------------|-----------------------------------|
| | | | | 5a 2022 Budget Appropriations | 5b Capital Improvement Fund | 5c Capital Surplus | 5d Grants in Aid and Other Funds | 5e Debt Authorized | |
| | | - | | | | | | | |
| Fire Department Equipment | 1 | 220,000.00 | | 190,000.00 | 1,500.00 | | | 28,500.00 | |
| Office Equipment | 2 | 65,000.00 | | 65,000.00 | - | | | - | |
| Police Department SUV & Equipment | 3 | 89,300.00 | | | 5,000.00 | | | 84,300.00 | |
| Buildings & Grounds Equipment & Improvements | 4 | 167,500.00 | | 65,000.00 | 5,500.00 | | | 97,000.00 | |
| Public Works Equipment | 5 | 55,000.00 | | | 3,000.00 | | | 52,000.00 | |
| Recreation Park Improvements | 6 | 645,000.00 | | | 507,500.00 | | | 137,500.00 | |
| Various Road, Sidewalk & Drainage Improvements | 7 | 2,950,000.00 | | 950,000.00 | 100,000.00 | | | 1,900,000.00 | |
| Construction Department Vehicle | 8 | 50,000.00 | | 50,000.00 | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| TOTAL - THIS PAGE | XXXXX | 4,241,800.00 | - | 1,320,000.00 | 622,500.00 | - | - | 2,299,300.00 | - |

CAPITAL BUDGET (Current Year Action) 2022

Local Unit

BOROUGH OF WATCHUNG

| 1 PROJECT TITLE | 2 PROJECT NUMBER | 3 ESTIMATED TOTAL COST | 4 AMOUNTS RESERVED IN PRIOR YEARS | PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2022 | | | | | 6 TO BE FUNDED IN FUTURE YEARS |
|--------------------------|---------------------|---------------------------|--------------------------------------|--|--------------------------------|-----------------------|-------------------------------------|-----------------------|-----------------------------------|
| | | | | 5a 2022 Budget Appropriations | 5b Capital Improvement Fund | 5c Capital Surplus | 5d Grants in Aid and Other Funds | 5e Debt Authorized | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| TOTAL - THIS PAGE | XXXXX | - | - | - | - | - | - | - | - |

CAPITAL BUDGET (Current Year Action) 2022

Local Unit **BOROUGH OF WATCHUNG**

| 1 PROJECT TITLE | 2 PROJECT NUMBER | 3 ESTIMATED TOTAL COST | 4 AMOUNTS RESERVED IN PRIOR YEARS | PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2022 | | | | | 6 TO BE FUNDED IN FUTURE YEARS |
|-----------------------------|---------------------|---------------------------|--------------------------------------|--|--------------------------------|-----------------------|-------------------------------------|-----------------------|-----------------------------------|
| | | | | 5a 2022 Budget Appropriations | 5b Capital Improvement Fund | 5c Capital Surplus | 5d Grants in Aid and Other Funds | 5e Debt Authorized | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| TOTAL - ALL PROJECTS | XXXXX | 4,241,800.00 | - | 1,320,000.00 | 622,500.00 | - | - | 2,299,300.00 | - |

3 YEAR CAPITAL PROGRAM - 2022 to 2024 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF WATCHUNG

| 1 PROJECT TITLE | 2 PROJECT NUMBER | 3 ESTIMATED TOTAL COST | 4 Estimated Completion Time | FUNDING AMOUNTS PER BUDGET YEAR | | | | | |
|--|---------------------|---------------------------|--------------------------------|---------------------------------|--------------|--------------|----|----|----|
| | | | | 5a 2022 | 5b 2023 | 5c 2024 | 5d | 5e | 5f |
| | | - | | | | | | | |
| Fire Department Equipment | 1 | 220,000.00 | 2,024.00 | 190,000.00 | 149,000.00 | 183,000.00 | | | |
| Office Equipment | 2 | 65,000.00 | 2,024.00 | 65,000.00 | 65,000.00 | 65,000.00 | | | |
| Police Department SUV & Equipment | 3 | 89,300.00 | 2,024.00 | 89,300.00 | 80,500.00 | 58,000.00 | | | |
| Buildings & Grounds Equipment & Improvements | 4 | 167,500.00 | 2,024.00 | 65,000.00 | 85,000.00 | 190,000.00 | | | |
| Public Works Equipment | 5 | 55,000.00 | 2,024.00 | 55,000.00 | 123,000.00 | 70,000.00 | | | |
| Recreation Park Improvements | 6 | 645,000.00 | 2,024.00 | 645,000.00 | 85,000.00 | - | | | |
| Various Road, Sidewalk & Drainage Improvements | 7 | 2,950,000.00 | 2,024.00 | 2,950,000.00 | 1,000,000.00 | 1,000,000.00 | | | |
| Construction Department Vehicle | 8 | 50,000.00 | 2,024.00 | 50,000.00 | - | - | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| TOTAL - THIS PAGE | XXXXXX | 4,241,800.00 | XXXXXXXXXX | 4,109,300.00 | 1,587,500.00 | 1,566,000.00 | - | - | - |

3 YEAR CAPITAL PROGRAM - 2022 to 2024 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF WATCHUNG

| 1 PROJECT TITLE | 2 PROJECT NUMBER | 3 ESTIMATED TOTAL COST | 4 Estimated Completion Time | FUNDING AMOUNTS PER BUDGET YEAR | | | | | |
|-----------------------------|---------------------|---------------------------|--------------------------------|---------------------------------|--------------|--------------|----|----|----|
| | | | | 5a 2022 | 5b 2023 | 5c 2024 | 5d | 5e | 5f |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| TOTAL - ALL PROJECTS | XXXXX | 4,241,800.00 | XXXXXXXXXX | 4,109,300.00 | 1,587,500.00 | 1,566,000.00 | - | - | - |

3 YEAR CAPITAL PROGRAM - 2022 to 2024 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF WATCH

| 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 2022 | 3b Future Years | | | | 7a General | 7b Self Liquidating | 7c Assessment |
| | - | | | - | | | | | |
| Fire Department Equipment | 220,000.00 | 190,000.00 | | 1,500.00 | | | 28,500.00 | | |
| Office Equipment | 65,000.00 | 65,000.00 | | - | | | | | |
| Police Department SUV & Equipment | 89,300.00 | | | 5,000.00 | | | 84,300.00 | | |
| Buildings & Grounds Equipment & Improvements | 167,500.00 | 65,000.00 | | 5,500.00 | | | 97,000.00 | | |
| Public Works Equipment | 55,000.00 | | | 3,000.00 | | | 52,000.00 | | |
| Recreation Park Improvements | 645,000.00 | | | 507,500.00 | | | 137,500.00 | | |
| Various Road, Sidewalk & Drainage Improvements | 2,950,000.00 | 950,000.00 | | 100,000.00 | | | 1,900,000.00 | | |
| Construction Department Vehicle | 50,000.00 | 50,000.00 | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| TOTAL - THIS PAGE | 4,241,800.00 | 1,320,000.00 | - | 622,500.00 | - | - | 2,299,300.00 | - | - |

**3 YEAR CAPITAL PROGRAM - 2022 to 2024
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit BOROUGH OF WATCH

| 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 2022 | 3b Future Years | | | | 7a General | 7b Self Liquidating | 7c Assessment |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| | - | | | - | | | | | |
| TOTAL - THIS PAGE | - | - | - | - | - | - | - | - | - |

SUMMARY OF APPROPRIATIONS

| | | |
|---|--------|-------------------------|
| 5. GENERAL APPROPRIATIONS: | XXXXXX | XXXXXXXXXXXXXXXXXX |
| Within "CAPS" | XXXXXX | XXXXXXXXXXXXXXXXXX |
| (a & b) Operations Including Contingent | 34-201 | \$ 10,407,384.00 |
| (e) Deferred Charges and Statutory Expenditures - Municipal | 34-209 | \$ 1,539,643.00 |
| (g) Cash Deficit | 46-885 | \$ - |
| Excluded from "CAPS" | XXXXXX | XXXXXXXXXXXXXXXXXX |
| (a) Operations - Total Operations Excluded from "CAPS" | 34-305 | \$ 1,207,344.79 |
| (c) Capital Improvements | 44-999 | \$ 1,409,000.00 |
| (d) Municipal Debt Service | 45-999 | \$ 2,212,500.00 |
| (e) Deferred Charges - Municipal | 46-999 | \$ - |
| (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 | \$ 600,000.00 |
| 6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13) | 07-195 | |
| Total Appropriations | 34-499 | \$ 17,375,871.79 |

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 _____, 2022. 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 2022 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 _____, 2022, _____, Clerk

Signature

BOROUGH OF WATCHUNG

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

| DEDICATED REVENUES FROM TRUST FUND | FCOA | Anticipated | | Realized in Cash in 2021 | APPROPRIATIONS | FCOA | Appropriated | | Expended 2021 | |
|-------------------------------------|--------|-------------|------------|--------------------------|---|----------|--------------|------------|-----------------|------------|
| | | 2022 | 2021 | | | | for 2022 | for 2021 | Paid or Charged | Reserved |
| Amount to be Raised By Taxation | 54-190 | 381,700.00 | 366,993.03 | 366,993.03 | Development of Lands for Recreation and Conservation: | | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| | | | | | Salaries & Wages | 54-385-1 | | | | - |
| Interest Income | 54-113 | | | | Other Expenses | 54-385-2 | | | | - |
| | | | | | Maintenance of Lands for Recreation and Conservation: | | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| Reserve Funds: | 54-101 | | | | Salaries & Wages | 54-375-1 | | | | - |
| | | | | | Other Expenses | 54-372-2 | | | | - |
| | | | | | Historic Preservation: | | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| | | | | | Salaries & Wages | 54-176-1 | | | | - |
| | | | | | Other Expenses | 54-176-2 | | | | - |
| | | | | | Current Fund MRA | 54-176-2 | 300,000.00 | 300,000.00 | 300,000.00 | - |
| | | | | | Acquisition of Lands for Recreation and Conservation | 54-915-2 | | | | - |
| Total Trust Fund Revenues: | 54-299 | 381,700.00 | 366,993.03 | 366,993.03 | 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 |
| | | | | | (Date) | | | | | |
| 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 | 67,000.00 | 66,993.03 | 66,993.03 | - |
| Recreation land preserved in 2021: | | | | | Total Trust Fund Appropriations: | 54-499 | 367,000.00 | 366,993.03 | 366,993.03 | - |
| Farmland preserved in 2021: | | | | | | | | | | |

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

Contracting Unit: **BOROUGH OF WATCHUNG**

Year Ending: December 31, 2021

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.

4/7/2022
Date

egil@watchungnj.gov
Clerk of the Governing Body