

2023 MUNICIPAL BUDGET

Municipal Budget of the Borough of Watchung Borough, County of Somerset for the Fiscal Year 2023

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

20th day of April, 2023

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 24th day of April, 2023

DocuSigned by:
Edith Hill
Clerk
15 Mountain Boulevard
Address
Watchung, NJ 07026
Address
908-758-0080
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 20th day of April, 2023

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

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

Certified by me, this 20th day of April, 2023

DocuSigned by:
William France
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: 07/06/2023

By: Christine Zapicchi
DocuSigned by:
CMZ

Local Examination? Yes
 No X

SECTION 2 - UPON ADOPTION FOR YEAR 2023

RESOLUTION

Be it Resolved by the _____ of the _____ Borough
of Watchung Borough, County of Somerset that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 12290197.97 (Item 2 below) for municipal purposes, and
- (b) \$ 0 (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ 0 (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ 402703.42 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 0 (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 0 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

EAD
HAYECK
DAHL
FISCHER
MARANO

Nays

Abstained

Absent

ABI-HABIB

SUMMARY OF REVENUES

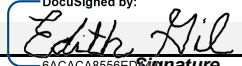
1. General Revenues			
Surplus Anticipated	08-100		2800000
Miscellaneous Revenues Anticipated	13-099		3447802.03
Receipts from Delinquent Taxes	15-499		195000
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190		12290197.97
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
Item 6, Sheet 42	07-195	0	
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	0	
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			0
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		0
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			
	07-192		0
Total Revenues	13-299		18733000

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$
(c) Capital Improvements	44-999	\$
(d) Municipal Debt Service	45-999	\$
(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	\$
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$

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 20th day of April, 2023. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2023 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 24th day of April, 2023

DocuSigned by:

 _____, Clerk

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

Contracting Unit: Watchung Borough

Year Ending: December 31, 2022

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



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

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

04/24/2023
Date

DocuSigned by:
Edith Nil
Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**
Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- f) In all applicable signature lines, insert the email address of the applicable official.
- g) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included).**
Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**
- h) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- i) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- j) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf
- k) m) n)

**Information Required for
Municipal Budget Document:**

Municipal Budget Version 2023.0

Responses and Data

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

 Clerk
 Tax Collector
 Chief Financial Officer
 Registered Municipal Accountant
 Municipal Attorney

 Newspaper

 Date of Introduction
 Date of Advertisement
 Date of Public Hearing

 Time of Public Hearing

 Net Valuation Taxable Current
 Net Valuation Taxable Prior

Watchung Borough, Somerset County
 BOROUGH OF WATCHUNG
 SOMERSET
 WATCHUNG
 BOROUGH
 COUNCIL MEMBERS
 Watchung Municipal Building
 15 Mountain Boulevard
 Watchung, New Jersey 07069
 908-756-0080
 908-757-7027

Cert #

Edith Gil	C-2033
William Hance	T-8245
William Hance	N-0431
Robert Swisher	439
Joseph Sordillo	

Echoes - Sentinel

Day	Month
16	March
23	March
20	April

7:30 PM

2,012,143,800
1,908,500,900
103,642,900

Budget Year	2023	Budget Year Type:	Calendar Year
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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 Impr
of Years
Beginning Year
Ending Year



Date of Original Appt.

6/8/2020

Calendar or State Fiscal

ovement Program

3

2023

2025

2023 Municipal Budget

of the BOROUGH of WATCHUNG County of
 SOMERSET for the fiscal year 2023.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2023	2022	
1. Surplus	2,800,000.00	2,000,000.00	
2. Total Miscellaneous Revenues	3,447,802.03	3,498,654.94	
3. Receipts from Delinquent Taxes	195,000.00	195,000.00	
4. a) Local Tax for Municipal Purposes	12,290,197.97	12,027,205.00	
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	12,290,197.97	12,027,205.00	
Total General Revenues	18,733,000.00	17,720,859.94	

Summary of Appropriations	2023 Budget	Final 2022 Budget	
1. Operating Expenses: Salaries & Wages	5,860,200.00	5,671,600.00	
Other Expenses	6,643,435.50	6,288,116.94	
2. Deferred Charges & Other Appropriations	1,609,636.00	1,539,643.00	
3. Capital Improvements	1,531,000.00	1,409,000.00	
4. Debt Service (Include for School Purposes)	2,488,728.50	2,212,500.00	
5. Reserve for Uncollected Taxes	600,000.00	600,000.00	
Total General Appropriations	18,733,000.00	17,720,859.94	
Total Number of Employees	72	72	

Balance of Outstanding Debt						
		General				
Interest		2,918,402.68				
Principal		16,537,646.03				
Outstanding Balance		19,456,048.71				

BOROUGH OF WATCHUNG SUMMARY OF 2023 BUDGET

Total Budget	18,733,000.00	100.0%	Future Budget Projections					
			2024	2025	2026	2027	2028	
Employee Costs:								
Salaries & Wages								
Sheet 17	5,860,200.00	102.00%	5,977,404.00	6,096,952.08	6,218,891.12	6,343,268.94	6,470,134.32	
Sheet 25	-	102.00%	-	-	-	-	-	
Total	<u>5,860,200.00</u>		<u>5,977,404.00</u>	<u>6,096,952.08</u>	<u>6,218,891.12</u>	<u>6,343,268.94</u>	<u>6,470,134.32</u>	
Social Security								
Sheet 19	248,000.00	102.00%	252,960.00	258,019.20	263,179.58	268,443.18	273,812.04	
Pensions etc.								
Sheet 19	223,431.00	102.00%	227,899.62	232,457.61	237,106.76	241,848.90	246,685.88	
Sheet 19	1,047,705.00	105.00%	1,100,090.25	1,155,094.76	1,212,849.50	1,273,491.98	1,337,166.57	
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	6,600.00	106.00%	6,996.00	7,415.76	7,860.71	8,332.35	8,832.29	
Direct Employee Costs	<u>7,385,936.00</u>	39.4%						
General Liability Insurance								
Sheet 14	<u>42,400.00</u>	0.2%						
Debt Service:								
Sheet 27	<u>2,488,728.50</u>	13.3%						
Reserve for Uncollected Taxes:								
Sheet 29	<u>600,000.00</u>	3.2%						
Capital Funds:								
Sheet 26a	<u>1,531,000.00</u>	8.2%						
Deferred Charges:								
Sheet 28	<u>80,500.00</u>	0.4%						
Grants:								
Sheet 25 (less Salaries & Wages above)	<u>227,351.50</u>	1.2%						
All Other Departmental OE's:								
Various Line Items	<u>6,377,084.00</u>	34.0%	102.00%	6,504,625.68	6,634,718.19	6,767,412.56	6,902,760.81	7,040,816.02
Projected Budget Totals			<u>14,069,975.55</u>	<u>14,384,657.61</u>	<u>14,707,300.23</u>	<u>15,038,146.15</u>	<u>15,377,447.13</u>	

BOROUGH OF WATCHUNG 2023 BUDGET FUNDING

Project Tax Results

		2023	2024	2025	2026	2027
Budget Funding:						
Fund Balance	2,800,000.00		25,000.00	50,000.00	75,000.00	100,000.00
Local Revenues	2,686,000.00		150,000.00	300,000.00	450,000.00	600,000.00
State Aid	741,450.53					
Grants	20,351.50					
Delinquent Tax	195,000.00					
Local Purpose Tax	12,290,197.97	14,069,975.55	14,209,657.61	14,357,300.23	14,513,146.15	14,677,447.13
	18,733,000.00	14,069,975.55	14,384,657.61	14,707,300.23	15,038,146.15	15,377,447.13
Ratables	2,012,143,800	2,020,143,800	2,028,143,800	2,036,143,800	2,044,143,800	2,052,143,800
Tax Rate	0.611	0.696	0.701	0.705	0.710	0.715
Increase	(0.019)	0.086	0.004	0.004	0.005	0.005
LEVY CAP CAL						
	<i>Prior Year</i>	12,290,197.97	14,069,975.55	14,209,657.61	14,357,300.23	14,513,146.15
	<i>2%</i>	245,803.96	281,399.51	284,193.15	287,146.00	290,262.92
	<i>Debt Service & Health</i>	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00
	<i>Ratables Added</i>	14,000.00	15,000.00	16,000.00	17,000.00	18,000.00
	<i>CAP Max</i>	12,695,001.93	14,511,375.06	14,654,850.76	14,806,446.24	14,966,409.07
	<i>Over / (Under) CAP</i>	1,374,973.62	(301,717.45)	(297,550.53)	(293,300.09)	(288,961.95)

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	2,800,000.00	2,000,000.00	800,000.00	40.00%
Local	2,686,000.00	2,414,730.00	271,270.00	11.23%
State Aid	741,450.53	700,092.00	41,358.53	5.91%
State & Federal Grants	20,351.50	383,832.94	(363,481.44)	-94.70%
Delinquent Tax	195,000.00	195,000.00	-	0.00%
Local Purpose Tax	12,290,197.97	12,027,205.00	262,992.97	2.19%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	18,733,000.00	17,720,859.94	1,012,140.06	5.71%
APPROPRIATIONS				
Salaries & Wages	5,860,200.00	5,671,600.00	188,600.00	3.33%
Other Expenses	6,416,084.00	5,739,284.00	676,800.00	11.79%
Statutory & Deferred Charges	1,609,636.00	1,539,643.00	69,993.00	4.55%
State & Federal Grants	227,351.50	548,832.94	(321,481.44)	-58.58%
Capital (without grants)	1,531,000.00	1,409,000.00	122,000.00	8.66%
Debt Service	2,488,728.50	2,212,500.00	276,228.50	12.48%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	600,000.00	600,000.00	-	0.00%
TOTAL APPROPRIATIONS	18,733,000.00	17,720,859.94	1,012,140.06	0.05712
Adopted Emergencies		-		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	12,290,197.97	12,027,205.00	262,992.97	2.19%
Local Tax Rate	0.6108	0.6300	-0.0192	-3.05%
Assessed Valuation	2,012,143,800	1,908,500,900	103,642,900	5.43%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP @ 2.5%	CAP COLA	12,829,066.49 MAX	12,290,197.97 ACTUAL
CAP Base from Prior Year	11,947,027.00	11,947,027.00	(538,868.52)	+ OR ()
Rate Applied	2.50%	3.50%		
Allowable CAP	12,245,702.68	12,365,172.95		Must be zero or () to Introduce Budget
Additions:				
See Sheet 3b	543,648.71	543,648.71		
Other				
Total CAP Allowable	12,789,351.39	12,908,821.66		
Budget Expenditures Sheet 19	12,743,420.00	12,743,420.00		
Remaining or (Excess)	45,931.39	165,401.66		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	7,816,487.90	6,724,228.97	1,092,258.93
Used to Fund Budget	2,800,000.00	2,000,000.00	800,000.00
Remaining Balance	5,016,487.90	4,724,228.97	292,258.93

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	99.14%	99.46%	-0.32%
Used for Reserve for Taxes	98.53%	98.49%	0.04%
Remaining	0.61%	0.97%	-0.36%

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

	YEAR 2023	YEAR 2022
1 Total General Appropriations for 2023 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	18,133,000.00	XXXXXXXXXXXX
2 Local District School Tax		12,413,190.00
Actual		
Estimate	12,786,815.00	XXXXXXXXXXXX
3 Regional School District Tax		7,989,659.00
Actual		
Estimate	7,938,394.00	XXXXXXXXXXXX
4 Regional High School Tax		XXXXXXXXXXXX
Actual		
Estimate		
5 County Tax		7,267,618.22
Actual		
Estimate	7,412,970.58	XXXXXXXXXXXX
6 Special District Tax		XXXXXXXXXXXX
Actual		
Estimate		
7 Municipal Open Space	402,703.42	XXXXXXXXXXXX
Actual		
Estimate		
8 Municipal Arts and Culture		XXXXXXXXXXXX
Actual		
Estimate		
9 Total General Appropriations & Other Taxes	46,673,883.00	
# Less: Total Anticipated Revenues from 2023 in Municipal Budget (Item 5)	6,442,802.03	
# Cash Required from 2023 to Support Local Municipal Budget and Other Taxes	40,231,080.97	
# Amount of Item 11 divided by 98.53%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	40,831,080.97	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	12,786,815.00	
Regional School District Tax (Line 3 Above)	7,938,394.00	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	7,412,970.58	
Special District Tax (Line 6 Above)	-	
Municipal Open Space Tax (Line 7 Above)	-	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	12,290,197.97	
Total Amount (Line 12)	40,428,377.55	
# Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	600,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	18,133,000.00	
Item 13 - Appropriation: Reserve for Uncollected Taxes	600,000.00	
Subtotal	18,733,000.00	
Less: Item 10 - Total Anticipated Revenues	6,442,802.03	
Amount to Be Raised by Taxation in Municipal Budget	12,290,197.97	

Local Tax for Municipal Purpose	12,290,197.97
Addition to Local District School Tax	
Minimum Library Tax	

2023 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2023 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF WATCHUNG

COUNTY: SOMERSET

Ronald Jubin	December 31, 2026
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
Freddie Hayeck	12/31/2023
Sonia Abi-Habib	12/31/2023
Christine Ead	12/31/2024
Curt Dahl	12/31/2024
Paolo Marano	12/31/2025
Paul Fischer	12/31/2025

2023 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of WATCHUNG , County of SOMERSET for the Fiscal Year 2023.

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

 16 day of March , 2023
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 16 day of March , 2023

 egil@watchungnj.gov

Clerk

 15 Mountain Boulevard

Address

 Watchung, New Jersey 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 16 day of March , 2023

 Robert Swisher

Registered Municipal Accountant

 Westfield, New Jersey 07090

Address

 308 East Broad Street

Address

 908-789-9300

Phone Number

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Certified by me, this 16 day of March , 2023

 bhance@watchungnj.gov

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: , 2023

By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of WATCHUNG, County of SOMERSET for the Fiscal Year 2023

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

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

in the issue of March 23, 2023

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

RECORDED VOTE

(Insert Last Name)

Ayes

Abi-Habib
Dahl
Ead
Fischer
Hayeck
Marano

Nays

Abstained

Absent

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 March 16, 2023.

A Hearing on the Budget and Tax Resolution will be held at Watchung Municipal Building, on April 20, 2023 at 7:30 PM o'clock at which time and place objections to said Budget and Tax Resolution for the year 2023 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2023
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	12,743,420.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	5,389,580.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	5,389,580.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	600,000.00
98.53% Percent of Tax Collections	
Building Aid Allowance 2023 - \$	-
for Schools-State Aid 2022 - \$	-
4. Total General Appropriations (Item 9, Sheet 29)	18,733,000.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	6,442,802.03
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)	12,290,197.97
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2022 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	17,720,859.94	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	17,720,859.94	-	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	16,551,930.37	-	-	-	-	-	-
Reserved	1,144,846.81	-	-	-	-	-	-
Unexpended Balances Canceled	24,082.76	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	17,720,859.94	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2022	17,375,872.00	Allowable Operating Appropriations before	
Cap Base Adjustment:	-	Additional Exceptions per (N.J.S.A. 40A:4-45.3)	12,245,702.68
Subtotal	17,375,872.00		
Exceptions Less:		Additions:	
Total Other Operations		New Construction (Assessor Certification)	8,584.39
Total Uniform Construction Code		2021 Cap Bank Utilized	396,874.98
Total Interlocal Service Agreement	1,003,500.00	2022 Cap Bank Utilized	138,189.34
Total Additional Appropriations			
Total Capital Improvements	1,409,000.00		
Total Debt Service	2,212,500.00	Total Additions	543,648.71
Transferred to Board of Education			
Type I School Debt		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	12,789,351.39
Total Public & Private Programs	203,845.00		
Judgements			
Total Deferred Charges		Additional Increase to COLA rate. 3.5%	
Cash Deficit		Amount of Increase allowable. 1.0%	119,470.27
Reserve for Uncollected Taxes	600,000.00		
Total Exceptions	5,428,845.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	12,908,821.66
Amount on Which CAP is Applied	11,947,027.00		
2.5% CAP	298,675.68	Total General Appropriations for Municipal Purposes (Sheet 19, H-1)	12,743,420.00
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	12,245,702.68	Over or (Under) Appropriations Cap	(165,401.66)

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 - 2023 \$ 2,286,000.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 336,000.00

1,950,000.00

Budgeted Group Insurance - Inside CAP 1,950,000.00

Budgeted Group Insurance - Utilities -

Budgeted Group Insurance - Outside CAP -

TOTAL 1,950,000.00

Instead of receiving Health Benefits, 3 employees have elected an opt-out for 2023. This opt-out amount is budgeted separately.

Health Benefits Waiver
Salaries and Wages \$ 35,000.00

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	12,027,205.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>12,027,205.00</u>
Plus 2% CAP Increase	<u>240,544.10</u>
ADJUSTED TAX LEVY	<u>12,267,749.10</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>12,267,749.10</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	12,267,749.10
Exclusions:	
Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	236,400.00
Allowable Pension Obligations Increases	4,604.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	122,000.00
Allowable Debt Service and Capital Leases Inc.	133,312.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	80,500.00
Current Year Deferred Charges: Emergencies	
Add Total Exclusions	<u>576,816.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>24,083.00</u>
ADJUSTED TAX LEVY	<u>12,820,482.10</u>
Additions:	
New Ratables - Increase for new construction	1,362,602
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.630</u>
New Ratable Adjustment to Levy	8,584.39
Amounts approved by Referendum	
Levy CAP Bank Applied	
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	<u>12,829,066.49</u>
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES	<u>12,290,197.97</u>
OVER OR (UNDER) 2% LEVY CAP	<u>(538,868.52)</u>
(must be equal or under for Introduction)	

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

###	
Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2023)	72,440
Amount Used in CY 2023	
Balance to Expire	<u>72,440</u>

###	
Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2023 - CY 2024)	6,098
Amount Used in CY 2023	-
Balance to Carry Forward (CY 2024)	<u>6,098</u>

###	
Maximum Allowable Amount to be Raised by Taxation	13,199,041
Amount to be Raised by Taxation for Municipal Purpose	<u>12,027,205</u>
Available for Banking (CY 2023 - CY 2025)	1,171,836
Amount Used in CY 2023	-
Balance to Carry Forward (CY 2024 - CY2025)	<u>1,171,836</u>

2023	
Maximum Allowable Amount to be Raised by Taxation	12,829,066
Amount to be Raised by Taxation for Municipal Purpose	<u>12,290,198</u>
Available for Banking (CY 2024 - CY 2026)	538,869

Total Levy CAP Bank	<u>1,716,803</u>
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CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
1. Surplus Anticipated	08-101	2,800,000.00	2,000,000.00	2,000,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,800,000.00	2,000,000.00	2,000,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	14,000.00	12,000.00	17,500.00
Other	08-104	20,000.00	18,000.00	26,416.00
Fees and Permits	08-105	170,000.00	165,000.00	260,023.99
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	100,000.00	61,000.00	148,972.39
Other	08-109			
Interest and Costs on Taxes	08-112	80,000.00	100,000.00	87,263.73
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	85,000.00	20,000.00	92,676.88
Anticipated Utility Operating Surplus	08-114			
Sewer Rents	08-118	1,338,000.00	1,312,000.00	1,367,203.63

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	1,807,000.00	1,688,000.00	2,000,056.62

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	704,931.00	700,092.00	700,092.00
Municipal Property Relief	09-203	36,519.53		
Total Section B: State Aid Without Offsetting Appropriations	09-001	741,450.53	700,092.00	700,092.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	267,000.00	278,730.00	267,011.00
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	267,000.00	278,730.00	267,011.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
Safe & Secure Communities Grant - State Share	10-704		32,400.00	32,400.00
State of NJ Body Armor Grant	10-703	2,111.52	1,589.39	1,589.39
Somerset County Youth Services Grant	10-702	5,000.00	10,000.00	10,000.00
Recycling Tonnage Grant	10-715	13,239.98	6,444.79	6,444.79
Clean Communities	10-770		15,485.44	15,485.44
Alcohol Education, Rehabilitaion & Enforcement Fund	10-702		3,158.65	3,158.65
Body Worn Camera Grant	10-705			-
American Rescue Plan	10-706		314,319.67	314,319.67
Somerset County Historic Grant			435.00	435.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Public and Private Revenues	10-001	20,351.50	383,832.94	383,832.94

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	30,000.00	30,000.00	40,413.44
Shared Court Reimbursement	08-124	50,000.00	50,000.00	56,245.18
Bulk Pickup Fees	08-122	7,000.00	10,000.00	7,858.33
Reserve for Debt Service	08-122	250,000.00	58,000.00	58,000.00
Open Space Trust Fund Debt Payment	08-123	275,000.00	300,000.00	300,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	612,000.00	448,000.00	462,516.95

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
Summary of Revenues				
	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	2,800,000.00	2,000,000.00	2,000,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	1,807,000.00	1,688,000.00	2,000,056.62
Total Section B: State Aid Without Offsetting Appropriations	09-001	741,450.53	700,092.00	700,092.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	267,000.00	278,730.00	267,011.00
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	20,351.50	383,832.94	383,832.94
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	612,000.00	448,000.00	462,516.95
Total Miscellaneous Revenues	13-099	3,447,802.03	3,498,654.94	3,813,509.51
4. Receipts from Delinquent Taxes	15-499	195,000.00	195,000.00	204,564.01
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	6,442,802.03	5,693,654.94	6,018,073.52
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	12,290,197.97	12,027,205.00	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	12,290,197.97	12,027,205.00	12,641,417.55
7. Total General Revenues	13-299	18,733,000.00	17,720,859.94	18,659,491.07

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Administrative & Executive	20-100					-		-
Salaries & Wages	20-100	1	285,000.00	275,400.00		275,400.00	275,400.00	-
Other Expenses	20-100	2	64,000.00	50,250.00		50,250.00	50,125.82	124.18
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	98,000.00	103,950.00		103,950.00	57,775.01	46,174.99
Municipal Clerk	20-120					-		-
Salaries & Wages	20-120	1	160,000.00	148,000.00		148,000.00	148,000.00	-
Other Expenses	20-120	2	90,000.00	85,250.00		85,250.00	81,315.79	3,934.21
Elections	20-110					-		-
Other Expenses	20-110	2	6,000.00	3,000.00		3,000.00	2,996.58	3.42
Financial Administration	20-130					-		-
Salaries & Wages	20-130	1	190,000.00	179,000.00		179,000.00	179,000.00	-
Other Expenses	20-130	2	39,000.00	35,250.00		35,250.00	33,276.30	1,973.70
Audit Services	20-135	2	40,000.00	41,000.00		41,000.00	39,575.00	1,425.00
Assessment of Taxes	20-150					-		-
Salaries & Wages	20-150	1	78,000.00	73,000.00		73,000.00	73,000.00	-
Other Expenses	20-150	2	27,000.00	26,520.00		26,520.00	18,576.42	7,943.58
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Collection of Taxes	20-145					-		-
Salaries & Wages	20-145	1	78,000.00	62,500.00		62,500.00	58,347.45	4,152.55
Other Expenses	20-145	2	8,000.00	7,000.00		7,000.00	6,995.21	4.79
Legal Services and Costs	20-155					-		-
Other Expenses	20-155	2	220,000.00	210,000.00		210,000.00	205,628.91	4,371.09
Engineering Services and Costs	20-165					-		-
Salaries & Wages	20-165	1	65,000.00	140,000.00		140,000.00	80,189.26	59,810.74
Other Expenses	20-165	2	113,000.00	103,400.00		103,400.00	103,094.80	305.20
Buildings & Grounds	26-310					-		-
Salaries & Wages	26-310	1				-		-
Other Expenses	26-310	2	189,000.00	169,500.00		169,500.00	169,399.38	100.62
Bulk Clean Up	26-305	2	13,000.00	13,000.00		13,000.00	12,900.23	99.77
MUNICIPAL LAND USE LAW (NJS40:55D-1)						-		-
Planning Board	21-180					-		-
Salaries & Wages	21-180	1	22,500.00	9,700.00		9,700.00	9,700.00	-
Other Expenses	21-180	2	43,000.00	42,700.00		42,700.00	42,589.18	110.82
Board of Adjustment	21-185					-		-
Salaries & Wages	21-185	1	22,500.00	9,700.00		9,700.00	9,700.00	-
Other Expenses	21-185	2	55,000.00	55,600.00		55,600.00	10,660.86	44,939.14
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Fire	25-265					-		-
Other Expenses	25-265	2	162,500.00	127,500.00		127,500.00	77,528.77	49,971.23
UNIFORM FIRE SAFETY ACT (PL 1983, C363)						-		-
Fire Official	25-265					-		-
Salaries & Wages	25-265	1	36,000.00	35,000.00		35,000.00	34,998.40	1.60
Other Expenses	25-265	2	4,000.00	3,475.00		3,475.00	1,736.97	1,738.03
Police	25-240					-		-
Salaries & Wages	25-240	1	3,900,000.00	3,776,000.00		3,776,000.00	3,724,994.54	51,005.46
Other Expenses	25-240	2	360,409.00	307,489.00		307,489.00	304,066.46	3,422.54
First Aid Organization Contribution	25-260	2	42,400.00	29,000.00		29,000.00	29,000.00	-
Emergency Management Services	25-252					-		-
Salaries & Wages	25-252	1	6,600.00	6,400.00		6,400.00	6,400.00	-
Other Expenses	25-252	2	14,000.00	14,000.00		14,000.00	3,798.83	10,201.17
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	70,000.00	68,500.00		68,500.00	67,690.82	809.18
Other Expenses	43-490	2	56,000.00	53,500.00		53,500.00	40,968.53	12,531.47
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 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Streets and Roads	26-290					-		-
Salaries & Wages	26-290	1	625,000.00	585,000.00		585,000.00	528,359.47	56,640.53
Other Expenses	26-290	2	279,100.00	248,000.00		248,000.00	247,900.00	100.00
HEALTH AND WELFARE						-		-
Board of Health	27-330					-		-
Salaries & Wages	27-330	1	-	5,000.00		5,000.00	5,000.00	-
Dog Regulation	27-340					-		-
Other Expenses	27-340	2	22,000.00	17,300.00		17,300.00	17,232.25	67.75
Sewer System	26-305					-		-
Salaries & Wages	26-305	1				-		-
Other Expenses	26-305	2	50,200.00	46,200.00		46,200.00	46,040.58	159.42
RECREATION AND EDUCATION	28-370					-		-
Recreation	28-370					-		-
Salaries & Wages	28-370	1	40,000.00	47,000.00		47,000.00	29,659.75	17,340.25
Other Expenses	28-370	2	91,875.00	90,950.00		90,950.00	86,692.86	4,257.14
Traffic and Beautification	26-300					-		-
Other Expenses	26-300	2	5,000.00	5,000.00		5,000.00	4,453.49	546.51
Historical Preservation	20-175					-		-
Other Expenses	20-175	2	7,000.00	5,000.00		5,000.00	2,780.91	2,219.09
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE	23-220					-		-
Group Insurance for Employees	23-220	2	1,950,000.00	1,680,000.00		1,680,000.00	1,583,107.94	96,892.06
Workers Compensation	23-215	2	164,000.00	155,000.00		155,000.00	116,194.00	38,806.00
Other Insurance Premiums	23-210	2	260,000.00	193,000.00		193,000.00	153,723.51	39,276.49
Health Insurance Waiver	23-220	2	35,000.00	35,000.00		35,000.00	27,843.48	7,156.52
						-		-
Condo Act Reimbursement						-		-
Other Expenses	26-325	2	11,600.00	11,600.00		11,600.00	8,368.28	3,231.72
Public Library						-		-
Salaries and Wages		1				-		-
Other Expenses		2	10,000.00	10,000.00		10,000.00	7,520.50	2,479.50
Environmental Commission						-		-
Other Expenses	27-335	2	5,000.00	5,000.00		5,000.00	589.29	4,410.71
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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	185,000.00	162,000.00		162,000.00	162,000.00	-
Other Expenses	22-195	2	38,000.00	6,350.00		6,350.00	5,719.19	630.81
Plumbing Inspector						-		-
Salaries and Wages	22-196	1	18,500.00	18,400.00		18,400.00	18,400.00	-
Electrical Inspector						-		-
Salaries and Wages	22-197	1	25,000.00	24,600.00		24,600.00	24,600.00	-
Fire Sub-Code Inspector						-		-
Salaries and Wages	22-198	1	19,000.00	21,300.00		21,300.00	18,433.62	2,866.38
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CURRENT FUND - APPROPRIATIONS

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

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Electricity	31-430	2	120,000.00	120,000.00		120,000.00	74,110.23	45,889.77
Telephone	31-440	2	130,000.00	130,000.00		130,000.00	125,606.63	4,393.37
Water	31-445	2	20,000.00	18,000.00		18,000.00	16,694.54	1,305.46
Natural Gas	31-447	2	42,000.00	42,000.00		42,000.00	27,576.59	14,423.41
Fire Hydrant Service	31-445	2	250,000.00	242,000.00		242,000.00	202,262.93	39,737.07
Gasoline	31-460	2	130,000.00	105,000.00		105,000.00	104,816.26	183.74
Street Lighting	31-435	2	85,000.00	85,000.00		85,000.00	73,267.62	11,732.38
Salary and Wage Adjustment Account	30-415	1	10,000.00	1,000.00		1,000.00	-	1,000.00
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Total Operations {Item 8(A)} within "CAPS"	34-199		11,214,284.00	10,407,384.00	-	10,407,384.00	9,702,483.44	704,900.56
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		11,214,284.00	10,407,384.00	-	10,407,384.00	9,702,483.44	704,900.56
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	5,860,200.00	5,671,600.00	-	5,671,600.00	5,477,973.31	193,626.69
Other Expenses (Including Contingent)	34-201	2	5,354,084.00	4,735,784.00	-	4,735,784.00	4,224,510.13	511,273.87

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		223,431.00	214,536.00		214,536.00	214,536.00	-
Social Security System (O.A.S.I.)	36-472		248,000.00	248,000.00		248,000.00	215,332.24	32,667.76
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		1,047,705.00	1,075,107.00		1,075,107.00	1,075,107.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		10,000.00	2,000.00		2,000.00	1,282.02	717.98
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		1,529,136.00	1,539,643.00	-	1,539,643.00	1,506,257.26	33,385.74
(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		12,743,420.00	11,947,027.00	-	11,947,027.00	11,208,740.70	738,286.30

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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Total Other Operations - Excluded from "CAPS"	34-300		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
INTERLOCAL AGREEMENT						-		-
Sewer Interlocal Agreements						-		-
Other Expenses	42-102	2	865,000.00	810,000.00		810,000.00	797,622.20	12,377.80
						-		-
SOMERSET COUNTY INTERLOCAL AGREEMENTS						-		-
Recycling	42-103	2	65,000.00	65,000.00		65,000.00	61,283.42	3,716.58
						-		-
Board of Health						-		-
Other Expenses	42-104	2	130,500.00	127,000.00		127,000.00	127,000.00	-
						-		-
Municipal Alliance Contribution	42-105					-		-
Other Expenses	42-105	2	1,500.00	1,500.00		1,500.00	1,500.00	-
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CURRENT FUND - APPROPRIATIONS

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

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		1,062,000.00	1,003,500.00	-	1,003,500.00	987,405.62	16,094.38

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
Safe and Secure Communities Program						-	-	-
State Share	40-704	2	-	32,400.00		32,400.00	32,400.00	-
Local Share	40-704	2	207,000.00	165,000.00		165,000.00	165,000.00	-
Clean Communities Program	40-770	2		15,485.44		15,485.44	15,485.44	-
Somerset County Youth Services	40-709	2	5,000.00	10,000.00		10,000.00	10,000.00	-
Alcohol Education, Rehabilitation and Enforcement Fund	40-702	2		3,158.65		3,158.65	3,158.65	-
Somerset County Historic Grant	40-716	2		435.00		435.00	435.00	-
Recycling Tonnage Grant	40-715	2	13,239.98	6,444.79		6,444.79	6,444.79	-
State of NJ Body Armor Fund	40-708	2	2,111.52	1,589.39		1,589.39	1,589.39	-
American Rescue Plan	40-705	2		314,319.67		314,319.67	314,319.67	-
Body Worn Camera	40-706	2				-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS" (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		227,351.50	548,832.94	-	548,832.94	548,832.94	-
Total Operations - Excluded from "CAPS"	34-305		1,289,351.50	1,552,332.94	-	1,552,332.94	1,536,238.56	16,094.38
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	1,289,351.50	1,552,332.94	-	1,552,332.94	1,536,238.56	16,094.38

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(C) Capital Improvements - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		100,000.00	89,000.00	XXXXXXXXXX	89,000.00	89,000.00	-
Buildings & Grounds Improvements and Equipment	44-903	2	65,000.00	65,000.00		65,000.00	65,000.00	-
Office Equipment	44-903	2	50,000.00	15,000.00		15,000.00	14,649.73	350.27
Records Archiving	44-903	2	50,000.00	50,000.00		50,000.00	50,000.00	-
Infrastructure Improvements	44-903	2	1,000,000.00	950,000.00		950,000.00	664,076.94	285,923.06
Fire Department Equipment	44-903	2	110,000.00	190,000.00		190,000.00	135,807.20	54,192.80
Construction Department Equipment	44-903	2		50,000.00		50,000.00	-	50,000.00
Police Department Equipment	44-903	2	156,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(C) Capital Improvements - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		1,531,000.00	1,409,000.00	-	1,409,000.00	1,018,533.87	390,466.13

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		1,815,000.00	1,375,000.00		1,375,000.00	1,375,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925			300,000.00		300,000.00	300,000.00	XXXXXXXXXX
Interest on Bonds	45-930		557,228.50	355,000.00		355,000.00	354,125.00	XXXXXXXXXX
Interest on Notes	45-935			75,000.00		75,000.00	74,480.65	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		69,000.00	60,000.00		60,000.00	38,174.20	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		2,488,728.50	2,212,500.00	-	2,212,500.00	2,188,417.24	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(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
Payoff Capital Ordinance 2017/08	46-875		78,950.00		XXXXXXXXXX	-		XXXXXXXXXX
Payoff Capital Ordinance 2019/15	46-875		1,550.00		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		80,500.00	-	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	34-309		5,389,580.00	5,173,832.94	-	5,173,832.94	4,743,189.67	406,560.51

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from	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		5,389,580.00	5,173,832.94	-	5,173,832.94	4,743,189.67	406,560.51
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		18,133,000.00	17,120,859.94	-	17,120,859.94	15,951,930.37	1,144,846.81
(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		18,733,000.00	17,720,859.94	-	17,720,859.94	16,551,930.37	1,144,846.81

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	12,743,420.00	11,947,027.00	-	11,947,027.00	11,208,740.70	738,286.30
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	1,062,000.00	1,003,500.00	-	1,003,500.00	987,405.62	16,094.38
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	227,351.50	548,832.94	-	548,832.94	548,832.94	-
Total Operations Excluded from "CAPS"	34-305	1,289,351.50	1,552,332.94	-	1,552,332.94	1,536,238.56	16,094.38
(C) Capital Improvements	44-999	1,531,000.00	1,409,000.00	-	1,409,000.00	1,018,533.87	390,466.13
(D) Municipal Debt Service	45-999	2,488,728.50	2,212,500.00	-	2,212,500.00	2,188,417.24	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	80,500.00	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Boa	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	18,733,000.00	17,720,859.94	-	17,720,859.94	16,551,930.37	1,144,846.81

DEDICATED ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2023 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income:

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, Unemployment Trust Fund, Storm Recovery Fund, Municipal Off-duty Officer Pay, Sidewalk Fund, Fire Safety Penalties, Fire Department Penalties, Tree Fund, Police Forfeiture Funds, Unemployment Trust Fund, Ness Property Cleanup, Police Federal Forfeiture Funds, and Donations for the Watchung Library, Arts Center, Fire Department, Rescue Squad, Police Department, and Recreation Programs.

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

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2022

ASSETS		
Cash and Investments	1110100	10,711,560.03
Due from State of N.J.(c. 20, P.L. 1961)	1111000	3,391.79
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	261,571.49
Tax Title Lien Receivable	1110400	
Property Acquired by Tax Title Lien Liquidation	1110500	
Other Receivables	1110600	17,437.61
Deferred Charges Required to be in 2023 Budget	1110700	-
Deferred Charges Required to be in Budgets Subsequent to 2023	1110800	-
Total Assets	1110900	10,993,960.92

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	2,898,463.92
Reserves for Receivables	2110200	279,009.10
Surplus	2110300	7,816,487.90
Total Liabilities, Reserves and Surplus	XXXXXX	10,993,960.92

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

		YEAR 2022	YEAR 2021
Surplus Balance, January 1	2310100	6,724,228.97	4,665,052.27
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Current Taxes:*(Percentage Collected 2022: 99.14%, 2021: 99.46%)	2310200	40,167,767.67	39,354,099.31
Delinquent Taxes	2310300	204,574.67	562,841.34
Other Revenues and Additions to Income	2310400	3,097,991.08	3,079,176.70
Total Funds	2310500	50,194,562.39	47,661,169.62
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	2310600	14,251,713.71	13,805,256.44
School Taxes (Including Local and Regional)	2310700	20,402,849.00	20,065,206.00
County Taxes (Including Added Tax Amounts)	2310800	7,341,811.78	6,699,485.18
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	381,700.00	366,993.03
Total Expenditures and Tax Requirements	2311100	42,378,074.49	40,936,940.65
Less: Expenditures to be Raised by Future Taxes	2311200	-	
Total Adjusted Expenditures and Tax Requirements	2311300	42,378,074.49	40,936,940.65
Surplus Balance, December 31	2311400	7,816,487.90	6,724,228.97

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2023 Budget

Surplus Balance, December 31	2311500	7,816,487.90
Current Surplus Anticipated in 2023 Budget	2311600	2,800,000.00
Surplus Balance Remaining	2311700	5,016,487.90

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

2023
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.
If no Capital Budget is included, check the reason why:

- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.
- No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.
Check appropriate box for number of years covered, including current year:

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- years exceeding minimum time period.
- Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

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

It is required that the Borough of Watchung project a capital improvement program as part of the municipal budget. The improvements and amounts are estimated and may be adjusted. The capital improvement plan is used to anticipate major equipment purchases and infrastructure improvements over the next three years. This plan continues to fund the majority of the purchases and improvements through budget appropriations rather than through the issuance of debt.

CAPITAL BUDGET (Current Year Action) 2023

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 - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
Fire Department Equipment	1	230,000.00		110,000.00					120,000.00
Fire Department Apparatus	2	1,700,000.00			100,000.00			1,300,000.00	300,000.00
Police Department Equipment	3	246,242.00		156,000.00					90,242.00
Buildings & Grounds Equipment & Improvements	4	5,467,500.00		65,000.00	265,000.00			5,035,000.00	102,500.00
Fire Prevention Equipment	5	2,500.00							2,500.00
Public Works Equipment	6	471,000.00			21,300.00			404,700.00	45,000.00
Infrastructure Improvements	7	4,000,000.00		1,000,000.00	50,000.00			950,000.00	2,000,000.00
Recreation Improvements	8	250,000.00			7,500.00			142,500.00	100,000.00
Office Equipment & Software	9	350,000.00		100,000.00					250,000.00
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TOTAL - THIS PAGE	XXXXX	12,717,242.00	-	1,431,000.00	443,800.00	-	-	7,832,200.00	3,010,242.00

CAPITAL BUDGET (Current Year Action) 2023

Local Unit

BOROUGH OF WATKI

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023				
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized
		-						
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TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-

CAPITAL BUDGET (Current Year Action) 2023

Local Unit

BOROUGH OF WATKI

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023				
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized
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TOTAL - ALL PROJECTS	XXXXX	12,717,242.00	-	1,431,000.00	443,800.00	-	-	7,832,200.00

3 YEAR CAPITAL PROGRAM - 2023 to 2025 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 2023	5b 2024	5c 2025	5d	5e	5f	
		-								
Fire Department Equipment	1	230,000.00	2,025.00	110,000.00	60,000.00	60,000.00				
Fire Department Apparatus	2	1,700,000.00	2,030.00	1,400,000.00	150,000.00	150,000.00				
Police Department Equipment	3	246,242.00	2,025.00	156,000.00	17,104.00	73,138.00				
Buildings & Grounds Equipment & Improvements	4	5,467,500.00	2,025.00	5,365,000.00						
Fire Prevention Equipment	5	2,500.00	2,025.00		2,500.00					
Public Works Equipment	6	471,000.00	2,025.00	426,000.00	30,000.00	15,000.00				
Infrastructure Improvements	7	4,000,000.00	2,025.00	2,000,000.00	1,000,000.00	1,000,000.00				
Recreation Improvements	8	250,000.00	2,025.00	150,000.00	50,000.00	50,000.00				
Office Equipment & Software	9	350,000.00	2,025.00	100,000.00	150,000.00	100,000.00				
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TOTAL - THIS PAGE	XXXXX	12,717,242.00	XXXXXXXXXX	9,707,000.00	1,459,604.00	1,448,138.00	-	-	-	

3 YEAR CAPITAL PROGRAM - 2023 to 2025 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 2023	5b 2024	5c 2025	5d	5e	5f
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TOTAL - THIS PAGE	XXXXX	-	XXXXXXXXXX	-	-	-	-	-	-

3 YEAR CAPITAL PROGRAM - 2023 to 2025 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 2023	5b 2024	5c 2025	5d	5e	5f
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TOTAL - ALL PROJECTS	XXXXX	12,717,242.00	XXXXXXXXXX	9,707,000.00	1,459,604.00	1,448,138.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2023 to 2025 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 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment
	-			-					
Fire Department Equipment	230,000.00	110,000.00	120,000.00	-					
Fire Department Apparatus	1,700,000.00	-	300,000.00	100,000.00			1,300,000.00		
Police Department Equipment	246,242.00	156,000.00	90,242.00	-					
Buildings & Grounds Equipment & Improvements	5,467,500.00	65,000.00	102,500.00	265,000.00			5,035,000.00		
Fire Prevention Equipment	2,500.00	-	2,500.00	-					
Public Works Equipment	471,000.00		45,000.00	21,300.00			404,700.00		
Infrastructure Improvements	4,000,000.00	1,000,000.00	2,000,000.00	50,000.00			950,000.00		
Recreation Improvements	250,000.00		100,000.00	7,500.00			142,500.00		
Office Equipment & Software	350,000.00	100,000.00	250,000.00	-					
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TOTAL - THIS PAGE	12,717,242.00	1,431,000.00	3,010,242.00	443,800.00	-	-	7,832,200.00	-	-

**3 YEAR CAPITAL PROGRAM - 2023 to 2025
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 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment
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3 YEAR CAPITAL PROGRAM - 2023 to 2025 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF WATCHUNG

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
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TOTAL - ALL PROJECTS	12,717,242.00	1,431,000.00	3,010,242.00	443,800.00	-	-	7,832,200.00	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2023

RESOLUTION 7

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH
of WATCHUNG, County of SOMERSET that the budget hereinbefore set forth is hereby
adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 12,290,197.97 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
- (d) \$ 402,703.42 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ - (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

	Ayes	Nays	
	Hayeck Ead Dahl Fischer Marano		Abstained Absent Abi-Habib

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	2,800,000.00
Miscellaneous Revenues Anticipated	13-099	\$	3,447,802.03
Receipts from Delinquent Taxes	15-499	\$	195,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	12,290,197.97
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY		\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			
	07-192	\$	-
Total Revenues	13-299	\$	18,733,000.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 11,214,284.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,529,136.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,289,351.50
(c) Capital Improvements	44-999	\$ 1,531,000.00
(d) Municipal Debt Service	45-999	\$ 2,488,728.50
(e) Deferred Charges - Municipal	46-999	\$ 80,500.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 600,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 18,733,000.00

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 20th day of April, 2023. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2023 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 20th day of April, 2023, egil@watchungnj.gov, 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 2022	APPROPRIATIONS	FCOA	Appropriated		Expended 2022		
		2023	2022				for 2023	for 2022	Paid or Charged	Reserved	
Amount to be Raised By Taxation	54-190	402,703.42	381,700.00	381,700.00	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		275,000.00	300,000.00	300,000.00	-	
					Acquisition of Lands for Recreation and Conservation	54-915-2				-	
Total Trust Fund Revenues:	54-299	402,703.42	381,700.00	381,700.00	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:		1998 / 2003			Payment of Bond Principal	54-920-2				xxxxxxxxxx	
		(Date)			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx	
Rate Assessed:		\$	0.0200		Interest on Bonds	54-930-2				xxxxxxxxxx	
Total Tax Collected to date:		\$			Interest on Notes	54-935-2				xxxxxxxxxx	
Total Expended to date:		\$			Reserve for Future Use	54-950-2	127,703.42	81,700.00		81,700.00	
Total Acreage Preserved to date:			20.980		Total Trust Fund Appropriations:	54-499	402,703.42	381,700.00	300,000.00	81,700.00	
			(Acres)								
Recreation land preserved in 2022:			0.000								
			(Acres)								
Farmland preserved in 2022:			0.000								
			(Acres)								

BOROUGH OF WATCHUNG

ARTS AND CULTURE TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2022	APPROPRIATIONS	FCOA	Appropriated		Expended 2022	
		2023	2022				for 2023	for 2022	Paid or Charged	Reserved
Amount to be Raised By Taxation	56-190				xxxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
										-
										-
										-
										-
										-
										-
Reserve Funds:	56-101									-
										-
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										-
										-
										-
Total Trust Fund Revenues:	56-299	-	-	-						-
Summary of Program										-
Year Referendum Passed/Implemented:										-
		<i>(Date)</i>								-
Rate Assessed:		\$								-
Total Tax Collected to date:		\$								-
Total Expended to date:		\$								-
										-
										-
										-
					Total Trust Fund Appropriations:	56-499	-	-	-	-

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

Contracting Unit: BOROUGH OF WATCHUNG

Year Ending: December 31, 2022

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

[Empty table area for listing change orders]

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.

3/16/2023
Date

egil@watchungnj.gov
Clerk of the Governing Body