

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

Contracting Unit: Watchung Borough

Year Ending: December 31, 2024

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



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

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

04/03/2025
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.

- g) In all applicable signature lines, insert the email address of the applicable official.
- h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**

Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included).**

Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**

- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.

On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**

- m)
- n) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

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

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

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

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

c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.

d) First, click the button for current fund. It will prompt you to select your 2024 adopted excel budget from your computer.

Once the 2024 adopted budget is selected, the function runs automatically. **WARNING: The functionality may cause the screen to**

e) **briefly flash rapidly.**

Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same

f) as the current fund process.

g) Once complete, review the 2025 template to ensure information has successfully copied from the 2024 adopted budget.

PLEASE NOTE:

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

Information Required for Municipal Budget Document:

Municipal Budget Version 2025.0

Responses and Data

Name and County of Municipality
 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 |
|-----|-------|
| 27 | March |
| 24 | April |

7:30 PM

| |
|---------------|
| 2,346,484,000 |
| 2,157,727,700 |
| 188,756,300 |

Budget Year 2025 **Budget Year Type:** Calendar Year

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 |

| Page Count - Standard or Expanded: | | Start with "Standard" and move to "Expai |
|---|----------|--|
| Grant Revenues (Sheet 9) | Standard | "Standard" will provide two (2) sheets for Grant R |
| Other Special Item Revenues (Sheet 10) | Standard | "Standard" will provide two (2) sheets for Other Sp |
| General Appropriations (Sheet 15) | Standard | "Standard" will provide nine (9) sheets for Genera |
| Grant Appropriations (Sheet 24) | Standard | "Standard" will provide three (3) sheets for Grant , |
| Capital Improvements (Sheets 40b, 40c, 40d) | Standard | "Standard" will provide three (3) sheets per section |

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



Date of Original Appt.

6/8/2020

Calendar or State Fiscal

Movement Program

3

2025

2027

ended" only as needed.

venues.

pecial Items of Revenue.

l Appropriations.

Appropriations.

n.

2025 Municipal Budget

of the BOROUGH of WATCHUNG County of
 SOMERSET for the fiscal year 2025.

Revenue and Appropriations Summaries

| Summary of Revenues | Anticipated | | |
|--|---------------|--|---------------|
| | 2025 | | 2024 |
| 1. Surplus | 2,400,000.00 | | 4,800,000.00 |
| 2. Total Miscellaneous Revenues | 3,433,017.57 | | 3,406,883.16 |
| 3. Receipts from Delinquent Taxes | 201,000.00 | | 168,000.00 |
| 4. a) Local Tax for Municipal Purposes | 13,698,482.43 | | 12,923,116.84 |
| b) Addition to Local School District Tax | | | |
| c) Minimum Library Tax | | | |
| Tot Amt to be Rsd by Taxes for Sup of Muni Bnd | 13,698,482.43 | | 12,923,116.84 |
| Total General Revenues | 19,732,500.00 | | 21,298,000.00 |

| Summary of Appropriations | 2025 Budget | | Final 2024 Budget |
|---|---------------|--|-------------------|
| 1. Operating Expenses: Salaries & Wages | 6,254,000.00 | | 6,021,250.00 |
| Other Expenses | 7,519,845.04 | | 7,071,337.64 |
| 2. Deferred Charges & Other Appropriations | 1,726,479.96 | | 1,805,860.36 |
| 3. Capital Improvements | 1,299,000.00 | | 3,338,000.00 |
| 4. Debt Service (Include for School Purposes) | 2,433,175.00 | | 2,461,552.00 |
| 5. Reserve for Uncollected Taxes | 500,000.00 | | 600,000.00 |
| Total General Appropriations | 19,732,500.00 | | 21,298,000.00 |
| Total Number of Employees | 74 | | 72 |

| Balance of Outstanding Debt | | | | | | | |
|-----------------------------|--|--|--|--|--|--|--|
| | | | | | | | |
| Interest | | | | | | | |
| Principal | | | | | | | |
| Outstanding Balance | | | | | | | |

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

| | YEAR 2025 | YEAR 2024 |
|---|---------------|---------------|
| 1 Total General Appropriations for 2025 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes) | 19,232,500.00 | XXXXXXXXXXXX |
| 2 Local District School Tax | | 14,178,726.00 |
| Actual | | |
| Estimate | 14,462,300.00 | XXXXXXXXXXXX |
| 3 Regional School District Tax | | |
| Actual | | |
| Estimate | | XXXXXXXXXXXX |
| 4 Regional High School Tax | | 7,913,723.00 |
| Actual | | |
| Estimate | 8,071,997.00 | XXXXXXXXXXXX |
| 5 County Tax | | 7,655,674.50 |
| Actual | | |
| Estimate | 7,808,788.00 | XXXXXXXXXXXX |
| 6 Special District Tax | | |
| Actual | | |
| Estimate | | XXXXXXXXXXXX |
| 7 Municipal Open Space | 469,296.80 | 431,545.54 |
| Actual | | |
| Estimate | | XXXXXXXXXXXX |
| 8 Municipal Arts and Culture | | |
| Actual | | |
| Estimate | | XXXXXXXXXXXX |
| 9 Total General Appropriations & Other Taxes | 50,044,881.80 | |
| # Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5) | 6,034,017.57 | |
| # Cash Required from 2025 to Support Local Municipal Budget and Other Taxes | 44,010,864.23 | |
| # Amount of Item 11 divided by 98.87% | | |
| equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) | 44,510,864.23 | |
| <u>Analysis of Item 12:</u> | | |
| Local School District Tax (Line 2 Above) | 14,462,300.00 | |
| Regional School District Tax (Line 3 Above) | - | |
| Regional High School Tax (Line 4 Above) | 8,071,997.00 | |
| County Tax (Line 5 Above) | 7,808,788.00 | |
| 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 | 13,698,482.43 | |
| Total Amount (Line 12) | 44,041,567.43 | |
| # Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11) | 500,000.00 | |
| <u>Computation of "Tax in Local Municipal Budget"</u> | | |
| Item 1 - Total General Appropriations | 19,232,500.00 | |
| Item 13 - Appropriation: Reserve for Uncollected Taxes | 500,000.00 | |
| Subtotal | 19,732,500.00 | |
| Less: Item 10 - Total Anticipated Revenues | 6,034,017.57 | |
| Amount to Be Raised by Taxation in Municipal Budget | 13,698,482.43 | |

| | |
|--|---------------|
| Local Tax for Municipal Purpose | 13,698,482.43 |
| Addition to Local District School Tax | - |
| Minimum Library Tax | - |

BOROUGH OF WATCHUNG

SUMMARY OF 2025 BUDGET

| Total Budget | 19,732,500.00 | 100.0% | Future Budget Projections | | | | | |
|--|---------------------|--------------|---------------------------|---------------|---------------|---------------|---------------|---------------|
| | | | 2026 | 2027 | 2028 | 2029 | 2030 | |
| Employee Costs: | | | | | | | | |
| Salaries & Wages | | | | | | | | |
| Sheet 17 | 6,254,000.00 | | 102.00% | 6,379,080.00 | 6,506,661.60 | 6,636,794.83 | 6,769,530.73 | 6,904,921.34 |
| Sheet 25 | - | | 102.00% | - | - | - | - | - |
| Total | 6,254,000.00 | | | 6,379,080.00 | 6,506,661.60 | 6,636,794.83 | 6,769,530.73 | 6,904,921.34 |
| Social Security | | | | | | | | |
| Sheet 19 | 265,328.96 | | 102.00% | 270,635.54 | 276,048.25 | 281,569.21 | 287,200.60 | 292,944.61 |
| Pensions etc. | | | | | | | | |
| Sheet 19 | 286,377.00 | | 102.00% | 292,104.54 | 297,946.63 | 303,905.56 | 309,983.67 | 316,183.35 |
| Sheet 19 | 1,159,774.00 | | 105.00% | 1,217,762.70 | 1,278,650.84 | 1,342,583.38 | 1,409,712.55 | 1,480,198.17 |
| Sheet 19 | - | | | | | | | |
| Sheet 20 | - | | | | | | | |
| Insurance | | | | | | | | |
| Sheet 14 | 7,000.00 | | 106.00% | 7,420.00 | 7,865.20 | 8,337.11 | 8,837.34 | 9,367.58 |
| Direct Employee Costs | 7,972,479.96 | 40.4% | | | | | | |
| General Liability Insurance | | | | | | | | |
| Sheet 14 | 44,764.00 | 0.2% | | | | | | |
| Debt Service: | | | | | | | | |
| Sheet 27 | 2,433,175.00 | 12.3% | | | | | | |
| Reserve for Uncollected Taxes: | | | | | | | | |
| Sheet 29 | 500,000.00 | 2.5% | | | | | | |
| Capital Funds: | | | | | | | | |
| Sheet 26a | 1,299,000.00 | 6.6% | | | | | | |
| Deferred Charges: | | | | | | | | |
| Sheet 28 | - | 0.0% | | | | | | |
| Grants: | | | | | | | | |
| Sheet 25 (less Salaries & Wages above) | 254,058.04 | 1.3% | | | | | | |
| All Other Departmental OE's: | | | | | | | | |
| Various Line Items | 7,229,023.00 | 36.6% | 102.00% | 7,373,603.46 | 7,521,075.53 | 7,671,497.04 | 7,824,926.98 | 7,981,425.52 |
| Projected Budget Totals | | | | 15,540,606.24 | 15,888,248.04 | 16,244,687.14 | 16,610,191.87 | 16,985,040.57 |

BOROUGH OF WATCHUNG 2025 BUDGET FUNDING

| | |
|-------------------|---------------|
| Budget Funding: | |
| Fund Balance | 2,400,000.00 |
| Local Revenues | 2,685,519.53 |
| State Aid | 708,440.00 |
| Grants | 39,058.04 |
| Delinquent Tax | 201,000.00 |
| Local Purpose Tax | 13,698,482.43 |
| | 19,732,500.00 |
| | |
| Ratables | 2,346,484,000 |
| Tax Rate | 0.584 |
| Increase | (0.015) |

| Project Tax Results | | | | |
|---------------------|---------------|---------------|---------------|---------------|
| 2026 | 2027 | 2028 | 2029 | 2030 |
| | 25,000.00 | 50,000.00 | 75,000.00 | 100,000.00 |
| | 150,000.00 | 300,000.00 | 450,000.00 | 600,000.00 |
| 15,540,606.24 | 15,713,248.04 | 15,894,687.14 | 16,085,191.87 | 16,285,040.57 |
| 15,540,606.24 | 15,888,248.04 | 16,244,687.14 | 16,610,191.87 | 16,985,040.57 |
| 2,354,484,000 | 2,362,484,000 | 2,370,484,000 | 2,378,484,000 | 2,386,484,000 |
| 0.660 | 0.665 | 0.671 | 0.676 | 0.682 |
| 0.076 | 0.005 | 0.005 | 0.006 | 0.006 |

COMPARISON OF REVENUES & APPROPRIATIONS

| | BUDGET YEAR | PRIOR YEAR | CHANGE | % |
|-------------------------------|----------------------|----------------------|-----------------------|----------------|
| REVENUES | | | | |
| Surplus | 2,400,000.00 | 4,800,000.00 | (2,400,000.00) | -50.00% |
| Local | 2,685,519.53 | 2,623,000.00 | 62,519.53 | 2.38% |
| State Aid | 708,440.00 | 781,463.52 | (73,023.52) | -9.34% |
| State & Federal Grants | 39,058.04 | 2,419.64 | 36,638.40 | ##### |
| Delinquent Tax | 201,000.00 | 168,000.00 | 33,000.00 | 19.64% |
| Local Purpose Tax | 13,698,482.43 | 12,923,116.84 | 775,365.59 | 6.00% |
| Minimum Library Tax | - | - | - | #DIV/0! |
| School Tax (Debt Service) | - | - | - | #DIV/0! |
| Arts and Cultural Tax | - | - | - | #DIV/0! |
| TOTAL REVENUE | 19,732,500.00 | 21,298,000.00 | (1,565,500.00) | -7.35% |
| APPROPRIATIONS | | | | |
| Salaries & Wages | 6,254,000.00 | 6,021,250.00 | 232,750.00 | 3.87% |
| Other Expenses | 7,265,787.00 | 6,858,918.00 | 406,869.00 | 5.93% |
| Statutory & Deferred Charges | 1,726,479.96 | 1,805,860.36 | (79,380.40) | -4.40% |
| State & Federal Grants | 254,058.04 | 212,419.64 | 41,638.40 | 19.60% |
| Capital (without grants) | 1,299,000.00 | 3,338,000.00 | (2,039,000.00) | -61.08% |
| Debt Service | 2,433,175.00 | 2,461,552.00 | (28,377.00) | -1.15% |
| School Debt Service | - | - | - | #DIV/0! |
| Reserve for Uncollected Taxes | 500,000.00 | 600,000.00 | (100,000.00) | -16.67% |
| TOTAL APPROPRIATIONS | 19,732,500.00 | 21,298,000.00 | (1,565,500.00) | -0.0735 |
| Adopted Emergencies | | - | | |

LOCAL TAX LEVY AND ASSESSED VALUES

| | BUDGET YEAR | PRIOR YEAR | CHANGE | % |
|-------------------------------|---------------|---------------|-------------|--------|
| Local Purpose Tax Levy (only) | 13,698,482.43 | 12,923,116.84 | 775,365.59 | 6.00% |
| Local Tax Rate | 0.5838 | 0.5990 | -0.0152 | -2.54% |
| Assessed Valuation | 2,346,484,000 | 2,157,727,700 | 188,756,300 | 8.75% |

STATUS OF "CAPS"

| | SPENDING CAP | | 2% LEVY CAP | |
|------------------------------|---------------|---------------|---|----------------------|
| | CAP 2.50% | CAP COLA | 13,698,482.91 MAX | 13,698,482.43 ACTUAL |
| CAP Base from Prior Year | 13,368,173.14 | 13,368,173.14 | (0.48) | + OR () |
| Rate Applied | 2.50% | 3.50% | | |
| Allowable CAP | 13,702,377.47 | 13,836,059.20 | Must be zero or () to Introduce Budget | |
| Additions: | | | | |
| See Sheet 3b | 125,667.62 | 125,667.62 | | |
| Other | | | | |
| Total CAP Allowable | 13,828,045.09 | 13,961,726.82 | | |
| Budget Expenditures Sheet 19 | 13,901,566.96 | 13,901,566.96 | | |
| Remaining or (Excess) | (73,521.87) | 60,159.86 | | |

CONDITION OF SURPLUS

| | BUDGET YEAR | PRIOR YEAR | CHANGE |
|---------------------|--------------|--------------|----------------|
| Available | 5,597,505.36 | 7,541,536.93 | (1,944,031.57) |
| Used to Fund Budget | 2,400,000.00 | 4,800,000.00 | (2,400,000.00) |
| Remaining Balance | 3,197,505.36 | 2,741,536.93 | 455,968.43 |

% OF TAX COLLECTION

| | CURRENT | PRIOR | CHANGE |
|---------------------------------|---------|--------|--------|
| Actual Percentage of Collection | 99.39% | 99.78% | -0.39% |
| Used for Reserve for Taxes | 98.87% | 98.61% | 0.26% |
| Remaining | 0.52% | 1.17% | -0.65% |

2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF WATCHUNG

COUNTY: SOMERSET

| | |
|--|---|
| <u>Ronald Jubin</u> Mayor's Name | <u>December 31, 2026</u> Term Expires |
|--|---|

| Municipal Officials | |
|---|---|
| <u>Edith Gil</u> Municipal Clerk | <u>6/8/2020</u> Date of Orig. Appt. |
| <u>William Hance</u> Tax Collector | <u>C-2033</u> Cert. No. |
| <u>William Hance</u> Chief Financial Officer | <u>T-8245</u> Cert. No. |
| <u>Robert Swisher</u> Registered Municipal Accountant | <u>N-0431</u> Cert. No. |
| <u>Joseph Sordillo</u> Municipal Attorney | <u>439</u> Lic. No. |
| <div style="background-color: #e0e0e0; height: 20px; width: 100%;"></div> | |
| <div style="background-color: #e0e0e0; height: 20px; width: 100%;"></div> | |

| Governing Body Members | |
|---|---|
| Name | Term Expires |
| <u>Christine Ead</u> | <u>12/31/2027</u> |
| <u>Curt Dahl</u> | <u>12/31/2027</u> |
| <u>Paolo Marano</u> | <u>12/31/2025</u> |
| <u>Paul Fischer</u> | <u>12/31/2025</u> |
| <u>Sonia Abi-Habib</u> | <u>12/31/2026</u> |
| <u>Robert Gibbs</u> | <u>12/31/2026</u> |
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Official Mailing Address of Municipality

Watchung Municipal Building
15 Mountain Boulevard
Watchung, New Jersey 07069

Fax #: 908-757-7027

2025 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of WATCHUNG , County of SOMERSET for the Fiscal Year 2025.

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

 27 day of March , 2025
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 27 day of March , 2025

 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 27 day of March , 2025

 Robert Swisher

Registered Municipal Accountant

 Westfield, NJ 07090

Address

 308 East Broad Street

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 27 day of March , 2025

 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: , 2025

By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of WATCHUNG, County of SOMERSET for the Fiscal Year 2025

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

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

in the issue of _____, 2025

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

RECORDED VOTE

(Insert Last Name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of WATCHUNG, County of SOMERSET, on March 27, 2025.

A Hearing on the Budget and Tax Resolution will be held at Watchung Municipal Building, on April 24, 2025 at 7:30 PM o'clock _____ at which time and place objections to said Budget and Tax Resolution for the year 2025 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

| | YEAR 2025 |
|---|---------------|
| General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget) | XXXXXXXXXXXX |
| 1. Appropriations within "CAPS" - | XXXXXXXXXXXX |
| (a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)} | 13,901,566.96 |
| 2. Appropriations excluded from "CAPS" - | XXXXXXXXXXXX |
| (a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)} | 5,330,933.04 |
| (b) Local District School Purposes in Municipal Budget (Item K, Sheet 29) | - |
| Total General Appropriations excluded from "CAPS" (Item O, Sheet 29) | 5,330,933.04 |
| 3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated | 500,000.00 |
| 98.87% Percent of Tax Collections | |
| Building Aid Allowance 2025 - \$ | |
| for Schools-State Aid 2024 - \$ | |
| 4. Total General Appropriations (Item 9, Sheet 29) | 19,732,500.00 |
| 5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes) | 6,034,017.57 |
| 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) | 13,698,482.43 |
| (b) Addition to Local District School Tax (Item 6(b), Sheet 11) | - |
| (c) Minimum Library Tax | - |
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EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

| | General Budget | Utility | Utility | Utility | Utility | Utility | Utility |
|--|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Budget Appropriations - Adopted Budget | 21,298,000.00 | - | - | - | - | - | - |
| Budget Appropriations Added by N.J.S.A. 40A:4-87 | | | | | | | |
| Emergency Appropriations | - | - | - | - | - | - | - |
| Total Appropriations | 21,298,000.00 | - | - | - | - | - | - |
| Expenditures: | | | | | | | |
| Paid or Charged (Including Reserve for Uncollected Taxes) | 19,542,629.61 | - | - | - | - | - | - |
| Reserved | 1,739,006.02 | - | - | - | - | - | - |
| Unexpended Balances Canceled | 16,364.37 | - | - | - | - | - | - |
| Total Expenditures and Unexpended Balances Canceled | 21,298,000.00 | - | - | - | - | - | - |
| Overexpenditures * | - | - | - | - | - | - | - |

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

| <u>CAP CALCULATION</u> | | <u>CAP CALCULATION</u> | |
|---|---------------|--|---------------|
| Total General Appropriations for 2024 | 21,298,000.00 | Allowable Operating Appropriations before | |
| Cap Base Adjustment: | | Additional Exceptions per (N.J.S.A. 40A:4-45.3) | 13,702,377.47 |
| Subtotal | 21,298,000.00 | | |
| Exceptions Less: | | Additions: | |
| Total Other Operations | | New Construction (Assessor Certification) | 60,414.83 |
| Total Uniform Construction Code | | 2023 Cap Bank Available | - |
| Total Interlocal Service Agreement | 1,165,000.00 | 2024 Cap Bank Available | 65,252.79 |
| Total Additional Appropriations | | | |
| Total Capital Improvements | 3,338,000.00 | | |
| Total Debt Service | 2,461,552.00 | | |
| Transferred to Board of Education | | Total Additions | 125,667.62 |
| Type I School Debt | | | |
| Total Public & Private Programs | 212,419.64 | Maximum Appropriations within "CAPS" Sheet 19 @ 2.5% | 13,828,045.09 |
| Judgements | | | |
| Total Deferred Charges | 152,855.22 | | |
| Cash Deficit | | Additional Increase to COLA rate. 3.5% | |
| Reserve for Uncollected Taxes | 600,000.00 | Amount of Increase allowable. 1.0% | 133,681.73 |
| Total Exceptions | 7,929,826.86 | | |
| Amount on Which CAP is Applied | 13,368,173.14 | | |
| 2.5% CAP | 334,204.33 | Maximum Appropriations within "CAPS" Sheet 19 @ 3.5% | 13,961,726.82 |
| Allowable Operating Appropriations before | | | |
| Additional Exceptions per (N.J.S.A. 40A:4-45.3) | 13,702,377.47 | Total General Appropriations for Municipal Purposes | 13,901,566.96 |
| | | (Sheet 19, H-1) | |
| | | Over or (Under) Appropriations Cap | (60,159.86) |

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 - 2025 \$ 2,689,000.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 379,000.00

2,310,000.00

Budgeted Group Insurance - Inside CAP 2,152,800.00

Budgeted Group Insurance - Utilities

Budgeted Group Insurance - Outside CAP 157,200.00

TOTAL 2,310,000.00

Instead of receiving Health Benefits, 3 employees have elected an opt-out for 2025. This opt-out amount is budgeted separately.

Health Benefits Waiver
Salaries and Wages \$ 40,000.00

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

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| | |
|---|------------------|
| Maximum Allowable Amount to be Raised by Taxation | |
| Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025) | 1,171,836 |
| Amount Used in CY 2025 | |
| Balance to Expire | <u>1,171,836</u> |

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| | |
|---|----------------|
| Maximum Allowable Amount to be Raised by Taxation | 12,829,066 |
| Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2026) | 12,290,198 |
| Amount Used in CY 2025 | 538,868 |
| Balance to Carry Forward (CY 2026) | <u>187,284</u> |
| | <u>351,584</u> |

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| | |
|---|------------------|
| Maximum Allowable Amount to be Raised by Taxation | 14,661,281 |
| Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2027) | 12,923,117 |
| Amount Used in CY 2025 | 1,738,164 |
| Balance to Carry Forward (CY 2026 - CY2027) | <u>-</u> |
| | <u>1,738,164</u> |

2025

| | |
|---|------------|
| Maximum Allowable Amount to be Raised by Taxation | 13,698,483 |
| Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028) | 13,698,482 |
| | <u>0</u> |

Total Levy CAP Bank

2,089,748

CURRENT FUND - ANTICIPATED REVENUES

| GENERAL REVENUES | FCOA | Anticipated | | Realized in |
|---|---------|--------------|--------------|--------------|
| | | 2025 | 2024 | Cash in 2024 |
| 1. Surplus Anticipated | 08-101 | 2,400,000.00 | 4,800,000.00 | 4,800,000.00 |
| 2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services | 08-102 | - | | |
| Total Surplus Anticipated | 08-100 | 2,400,000.00 | 4,800,000.00 | 4,800,000.00 |
| 3. Miscellaneous Revenues - Section A: Local Revenues | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| Licenses: | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| Alcoholic Beverages | 08-103 | 15,000.00 | 15,000.00 | 15,000.00 |
| Other | 08-104 | 17,000.00 | 20,000.00 | 17,179.00 |
| Fees and Permits | 08-105 | 236,519.53 | 194,000.00 | 338,160.42 |
| Fines and Costs: | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| Municipal Court | 08-110 | 110,000.00 | 100,000.00 | 125,183.28 |
| Other | 08-109 | | | |
| Interest and Costs on Taxes | 08-112 | 75,000.00 | 80,000.00 | 79,750.23 |
| Interest and Costs on Assessments | 08-115 | | | |
| Parking Meters | 08-111 | | | |
| Interest on Investments and Deposits | 08-113 | 152,000.00 | 113,000.00 | 299,819.35 |
| Anticipated Utility Operating Surplus | 08-114 | | | |
| Sewer Rents | 08-118 | 1,340,000.00 | 1,338,000.00 | 1,369,812.91 |
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CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES | FCOA | Anticipated | | Realized in |
|--|---------------|--------------|--------------|--------------|
| | | 2025 | 2024 | Cash in 2024 |
| 3. Miscellaneous Revenues - Section A: Local Revenues (continued) | | | | |
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| Total Section A: Local Revenue | 08-001 | 1,945,519.53 | 1,860,000.00 | 2,244,905.19 |

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES | FCOA | Anticipated | | Realized in |
|---|---------------|-------------------|-------------------|-------------------|
| | | 2025 | 2024 | Cash in 2024 |
| 3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees | | | | |
| Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17) | XXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX |
| Uniform Construction Code Fees | 08-160 | 320,000.00 | 270,000.00 | 388,862.00 |
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| 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 | | | |
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| Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations | 08-002 | 320,000.00 | 270,000.00 | 388,862.00 |

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES | FCOA | Anticipated | | Realized in |
|--|---------|-------------|-------------|--------------|
| | | 2025 | 2024 | Cash in 2024 |
| 3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated | | | | |
| With Prior Written Consent of the Director of Local Government Services | | | | |
| Shared Service Agreements Offset With Appropriations: | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
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| Total Section D: Shared Service Agreements Offset With Appropriations | 11-001 | - | - | - |

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES | FCOA | Anticipated | | Realized in |
|--|---------|-------------|-------------|--------------|
| | | 2025 | 2024 | Cash in 2024 |
| 3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated | | | | |
| With Prior Written Consent of the Director of Local Government Services - | | | | |
| Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h): | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
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| 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 |
|--|---------|-------------|-------------|--------------|
| | | 2025 | 2024 | Cash in 2024 |
| 3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated | | | | |
| With Prior Written Consent of Director of Local Government Services - Public and | | | | |
| Private Revenues Offset with Appropriations: | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| | | | | - |
| State of NJ Body Armor Grant | 10-703 | 2,580.78 | 2,419.64 | 2,419.64 |
| | 10-702 | | | - |
| Recycling Tonnage Grant | 10-715 | 14,249.73 | | - |
| Clean Communities | 10-770 | 19,727.53 | | - |
| Sustainable Jersey Grant | 10-771 | 2,500.00 | | - |
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CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES | FCOA | Anticipated | | Realized in |
|--|---------|-------------|-------------|--------------|
| | | 2025 | 2024 | Cash in 2024 |
| 3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued): | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
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| 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 | 39,058.04 | 2,419.64 | 2,419.64 |

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES | FCOA | Anticipated | | Realized in |
|---|---------|-------------|-------------|--------------|
| | | 2025 | 2024 | Cash in 2024 |
| 3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items: | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
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| 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 | 420,000.00 | 493,000.00 | 467,761.04 |

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES | FCOA | Anticipated | | Realized in |
|---|--------|---------------|---------------|---------------|
| | | 2025 | 2024 | Cash in 2024 |
| Summary of Revenues | XXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX |
| 1. Surplus Anticipated (Sheet 4, #1) | 08-101 | 2,400,000.00 | 4,800,000.00 | 4,800,000.00 |
| 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 | 1,945,519.53 | 1,860,000.00 | 2,244,905.19 |
| Total Section B: State Aid Without Offsetting Appropriations | 09-001 | 708,440.00 | 781,463.52 | 781,463.40 |
| Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations | 08-002 | 320,000.00 | 270,000.00 | 388,862.00 |
| 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 | 39,058.04 | 2,419.64 | 2,419.64 |
| Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items | 08-004 | 420,000.00 | 493,000.00 | 467,761.04 |
| Total Miscellaneous Revenues | 13-099 | 3,433,017.57 | 3,406,883.16 | 3,885,411.27 |
| 4. Receipts from Delinquent Taxes | 15-499 | 201,000.00 | 168,000.00 | 200,698.47 |
| 5. Subtotal General Revenues (Items 1, 2, 3 and 4) | 13-199 | 6,034,017.57 | 8,374,883.16 | 8,886,109.74 |
| 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 | 13,698,482.43 | 12,923,116.84 | 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 | 13,698,482.43 | 12,923,116.84 | 13,390,494.59 |
| 7. Total General Revenues | 13-299 | 19,732,500.00 | 21,298,000.00 | 22,276,604.33 |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|--------------------------------|--------|---|--------------|------------|---|---|--------------------|----------|
| (A) Operations - within "CAPS" | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| | | | | | | - | | - |
| Administrative & Executive | 20-100 | | - | | | - | | - |
| Salaries & Wages | 20-100 | 1 | 325,000.00 | 302,000.00 | | 302,000.00 | 299,276.85 | 2,723.15 |
| Other Expenses | 20-100 | 2 | 67,000.00 | 66,000.00 | | 66,000.00 | 64,668.58 | 1,331.42 |
| Mayor & Council | 20-110 | | - | | | - | | - |
| Salaries & Wages | 20-110 | 1 | 50,000.00 | 48,000.00 | | 48,000.00 | 46,548.14 | 1,451.86 |
| Other Expenses | 20-110 | 2 | 128,000.00 | 98,000.00 | | 98,000.00 | 91,835.48 | 6,164.52 |
| Municipal Clerk | 20-120 | | - | | | - | | - |
| Salaries & Wages | 20-120 | 1 | 170,000.00 | 165,000.00 | | 165,000.00 | 165,000.00 | - |
| Other Expenses | 20-120 | 2 | 102,000.00 | 92,000.00 | | 92,000.00 | 87,184.14 | 4,815.86 |
| Elections | 20-110 | | - | | | - | | - |
| Other Expenses | 20-110 | 2 | 8,000.00 | 8,000.00 | | 8,000.00 | 6,301.70 | 1,698.30 |
| Financial Administration | 20-130 | | - | | | - | | - |
| Salaries & Wages | 20-130 | 1 | 200,000.00 | 192,000.00 | | 192,000.00 | 192,000.00 | - |
| Other Expenses | 20-130 | 2 | 40,000.00 | 40,000.00 | | 40,000.00 | 39,278.81 | 721.19 |
| Audit Services | 20-135 | 2 | 43,000.00 | 42,500.00 | | 42,500.00 | 42,500.00 | - |
| Assessment of Taxes | 20-150 | | - | | | - | | - |
| Salaries & Wages | 20-150 | 1 | 104,000.00 | 99,700.00 | | 99,700.00 | 97,674.32 | 2,025.68 |
| Other Expenses | 20-150 | 2 | 23,000.00 | 23,000.00 | | 23,000.00 | 14,472.29 | 8,527.71 |
| | | | | | | - | | - |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|--|--------|---|--------------|------------|---|---|--------------------|-----------|
| (A) Operations - within "CAPS" - (continued) | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| Collection of Taxes | 20-145 | | | | | - | | - |
| Salaries & Wages | 20-145 | 1 | 87,000.00 | 79,400.00 | | 79,400.00 | 77,835.49 | 1,564.51 |
| Other Expenses | 20-145 | 2 | 8,000.00 | 8,000.00 | | 8,000.00 | 7,999.09 | 0.91 |
| Legal Services and Costs | 20-155 | | | | | - | - | - |
| Other Expenses | 20-155 | 2 | 200,000.00 | 200,000.00 | | 200,000.00 | 168,722.18 | 31,277.82 |
| Engineering Services and Costs | 20-165 | | | | | - | | - |
| Salaries & Wages | 20-165 | 1 | 68,000.00 | 66,000.00 | | 66,000.00 | 58,566.85 | 7,433.15 |
| Other Expenses | 20-165 | 2 | 130,000.00 | 125,000.00 | | 125,000.00 | 121,985.53 | 3,014.47 |
| Buildings & Grounds | 26-310 | | | | | - | | - |
| Salaries & Wages | 26-310 | 1 | | | | - | | - |
| Other Expenses | 26-310 | 2 | 220,500.00 | 220,000.00 | | 220,000.00 | 168,507.99 | 51,492.01 |
| Bulk Clean Up | 26-305 | 2 | 13,000.00 | 13,000.00 | | 13,000.00 | 11,984.97 | 1,015.03 |
| MUNICIPAL LAND USE LAW (NJS40:55D-1) | | | | | | - | | - |
| Planning Board | 21-180 | | | | | - | | - |
| Salaries & Wages | 21-180 | 1 | 20,000.00 | 15,000.00 | | 15,000.00 | 15,000.00 | - |
| Other Expenses | 21-180 | 2 | 43,000.00 | 43,000.00 | | 43,000.00 | 25,374.49 | 17,625.51 |
| Board of Adjustment | 21-185 | | | | | - | | - |
| Salaries & Wages | 21-185 | 1 | 20,000.00 | 15,000.00 | | 15,000.00 | 14,995.35 | 4.65 |
| Other Expenses | 21-185 | 2 | 52,500.00 | 52,000.00 | | 52,000.00 | 38,349.88 | 13,650.12 |
| | | | | | | - | | - |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|--|--------|---|--------------|--------------|---|---|--------------------|------------|
| (A) Operations - within "CAPS" - (continued) | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| Fire | 25-265 | | | | | - | | - |
| Other Expenses | 25-265 | 2 | 202,000.00 | 163,700.00 | | 163,700.00 | 126,266.05 | 37,433.95 |
| UNIFORM FIRE SAFETY ACT (PL 1983, C363) | | | | | | - | | - |
| Fire Official | 25-265 | | | | | - | | - |
| Salaries & Wages | 25-265 | 1 | 65,000.00 | 60,000.00 | | 60,000.00 | 58,666.76 | 1,333.24 |
| Other Expenses | 25-265 | 2 | 8,225.00 | 5,500.00 | | 5,500.00 | 3,765.55 | 1,734.45 |
| Police | 25-240 | | | | | - | | - |
| Salaries & Wages | 25-240 | 1 | 4,006,000.00 | 3,900,000.00 | | 3,900,000.00 | 3,736,429.10 | 163,570.90 |
| Other Expenses | 25-240 | 2 | 541,798.00 | 510,218.00 | | 510,218.00 | 510,132.45 | 85.55 |
| First Aid Organization Contribution | 25-260 | 2 | 44,764.00 | 43,000.00 | | 43,000.00 | 43,000.00 | - |
| Emergency Management Services | 25-252 | | | | | - | | - |
| Salaries & Wages | 25-252 | 1 | 7,000.00 | 6,700.00 | | 6,700.00 | 5,843.75 | 856.25 |
| Other Expenses | 25-252 | 2 | 14,000.00 | 14,000.00 | | 14,000.00 | 3,065.15 | 10,934.85 |
| Public Defender | 43-495 | | | | | - | | - |
| Salaries & Wages | 43-495 | 1 | 6,500.00 | 100.00 | | 100.00 | 100.00 | - |
| Municipal Court | 43-490 | | | | | - | | - |
| Salaries & Wages | 43-490 | 1 | 70,500.00 | 68,000.00 | | 68,000.00 | 68,000.00 | - |
| Other Expenses | 43-490 | 2 | 56,000.00 | 55,000.00 | | 55,000.00 | 51,308.13 | 3,691.87 |
| Audit Services | 20-135 | 2 | 5,000.00 | 5,000.00 | | 5,000.00 | - | 5,000.00 |
| | | | | | | - | | - |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|--|--------|---|--------------|------------|---|---|--------------------|-----------|
| (A) Operations - within "CAPS" - (continued) | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| Streets and Roads | 26-290 | | | | | - | | - |
| Salaries & Wages | 26-290 | 1 | 735,000.00 | 700,000.00 | | 700,000.00 | 696,556.28 | 3,443.72 |
| Other Expenses | 26-290 | 2 | 291,500.00 | 290,000.00 | | 290,000.00 | 273,555.75 | 16,444.25 |
| | | | | | | - | | - |
| | | | | | | - | | - |
| HEALTH AND WELFARE | | | - | | | - | | - |
| Dog Regulation | 27-340 | | - | | | - | | - |
| Other Expenses | 27-340 | 2 | 25,000.00 | 23,000.00 | | 23,000.00 | 23,000.00 | - |
| Sewer System | 26-305 | | | | | - | | - |
| Salaries & Wages | 26-305 | 1 | | | | - | | - |
| Other Expenses | 26-305 | 2 | 54,000.00 | 54,000.00 | | 54,000.00 | 45,132.68 | 8,867.32 |
| RECREATION AND EDUCATION | 28-370 | | | | | - | | - |
| Recreation | 28-370 | | | | | - | | - |
| Salaries & Wages | 28-370 | 1 | 40,000.00 | 40,000.00 | | 40,000.00 | 38,560.38 | 1,439.62 |
| Other Expenses | 28-370 | 2 | 92,000.00 | 92,000.00 | | 92,000.00 | 83,438.83 | 8,561.17 |
| Traffic and Beautification | 26-300 | | | | | - | | - |
| Other Expenses | 26-300 | 2 | 7,000.00 | 7,000.00 | | 7,000.00 | 4,561.77 | 2,438.23 |
| Historical Preservation | 20-175 | | | | | - | | - |
| Other Expenses | 20-175 | 2 | 15,000.00 | 15,000.00 | | 15,000.00 | 7,073.21 | 7,926.79 |
| | | | | | | - | | - |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|--|--------|---|--------------|--------------|---|---|--------------------|-----------|
| (A) Operations - within "CAPS" - (continued) | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| INSURANCE | 23-220 | | | | | - | | - |
| Group Insurance for Employees | 23-220 | 2 | 2,152,800.00 | 2,075,000.00 | | 2,075,000.00 | 2,011,713.12 | 63,286.88 |
| Workers Compensation | 23-215 | 2 | 155,000.00 | 173,000.00 | | 173,000.00 | 173,000.00 | - |
| Other Insurance Premiums | 23-210 | 2 | 285,000.00 | 250,000.00 | | 250,000.00 | 250,000.00 | - |
| Health Insurance Waiver | 23-220 | 2 | 40,000.00 | 35,000.00 | | 35,000.00 | 34,918.70 | 81.30 |
| | | | | | | - | | - |
| Condo Act Reimbursement | | | | | | - | | - |
| Other Expenses | 26-325 | 2 | 13,000.00 | 13,000.00 | | 13,000.00 | - | 13,000.00 |
| Public Library | | | | | | - | | - |
| Salaries and Wages | | 1 | | | | - | | - |
| Other Expenses | | 2 | 10,000.00 | 10,000.00 | | 10,000.00 | 1,429.90 | 8,570.10 |
| Environmental Commission | | | | | | - | | - |
| Other Expenses | 27-335 | 2 | 5,000.00 | 5,000.00 | | 5,000.00 | 1,107.27 | 3,892.73 |
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CURRENT FUND - APPROPRIATIONS

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

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

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|---|--------|---|--------------|------------|---|---|--------------------|------------|
| (A) Operations - within "CAPS" - (continued) | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| Uniform Construction Code - Appropriations | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17) | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| State Uniform Construction Code | | | | | | | | |
| Construction Official | | | | | | | | |
| Salaries and Wages | 22-195 | 1 | 201,500.00 | 191,000.00 | | 191,000.00 | 191,000.00 | - |
| Other Expenses | 22-195 | 2 | 40,000.00 | 38,000.00 | | 38,000.00 | 34,502.40 | 3,497.60 |
| Plumbing Inspector | | | | | | - | | - |
| Salaries and Wages | 22-196 | 1 | 21,000.00 | 18,250.00 | | 18,250.00 | 18,250.00 | - |
| Electrical Inspector | | | | | | - | | - |
| Salaries and Wages | 22-197 | 1 | 26,500.00 | 25,600.00 | | 25,600.00 | 25,600.00 | - |
| Fire Sub-Code Inspector | | | | | | - | | - |
| Salaries and Wages | 22-198 | 1 | 21,000.00 | 19,500.00 | | 19,500.00 | 17,199.97 | 2,300.03 |
| | | | | | | - | | - |
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CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|---|--------|--|--------------|------------|---|---|--------------------|------------|
| (A) Operations - within "CAPS" - (continued) | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| Uniform Construction Code - Appropriations | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17) | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
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CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|--|--------|---|--------------|-------------|---|---|--------------------|-------------|
| (A) Operations - within "CAPS" - (continued) | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| UNCLASSIFIED: | xxxxxx | | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| Electricity | 31-430 | 2 | 115,000.00 | 121,000.00 | | 121,000.00 | 82,973.92 | 38,026.08 |
| Telephone | 31-440 | 2 | 145,000.00 | 133,000.00 | | 133,000.00 | 132,743.46 | 256.54 |
| Water | 31-445 | 2 | 22,000.00 | 21,000.00 | | 21,000.00 | 18,432.48 | 2,567.52 |
| Natural Gas | 31-447 | 2 | 44,000.00 | 42,000.00 | | 42,000.00 | 41,787.85 | 212.15 |
| Fire Hydrant Service | 31-445 | 2 | 260,000.00 | 255,000.00 | | 255,000.00 | 253,375.78 | 1,624.22 |
| Gasoline | 31-460 | 2 | 120,000.00 | 130,000.00 | | 130,000.00 | 81,041.76 | 48,958.24 |
| Street Lighting | 31-435 | 2 | 80,000.00 | 85,000.00 | | 85,000.00 | 71,550.89 | 13,449.11 |
| Salary and Wage Adjustment Account | 30-415 | 1 | 10,000.00 | 10,000.00 | | 10,000.00 | - | 10,000.00 |
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CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|--|--------|---|---------------|---------------|---|---|--------------------|------------|
| (A) Operations - within "CAPS" - (continued) | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| UNCLASSIFIED: | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
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| Total Operations {Item 8(A)} within "CAPS" | 34-199 | | 12,175,087.00 | 11,715,168.00 | - | 11,715,168.00 | 11,075,145.47 | 640,022.53 |
| B. Contingent | 35-470 | 2 | | | XXXXXXXXXX | - | | - |
| Total Operations Including Contingent - within "CAPS" | 34-201 | | 12,175,087.00 | 11,715,168.00 | - | 11,715,168.00 | 11,075,145.47 | 640,022.53 |
| Detail: | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Salaries & Wages | 34-201 | 1 | 6,254,000.00 | 6,021,250.00 | - | 6,021,250.00 | 5,823,103.24 | 198,146.76 |
| Other Expenses (Including Contingent) | 34-201 | 2 | 5,921,087.00 | 5,693,918.00 | - | 5,693,918.00 | 5,252,042.23 | 441,875.77 |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|--|--------|--|--------------|------------|---|---|--------------------|------------|
| | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| (E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| (1) DEFERRED CHARGES | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | | | | | XXXXXXXXXX | - | | XXXXXXXXXX |
| | | | | | XXXXXXXXXX | - | | XXXXXXXXXX |
| | | | | | XXXXXXXXXX | - | | XXXXXXXXXX |
| | | | | | XXXXXXXXXX | - | | XXXXXXXXXX |
| | | | | | XXXXXXXXXX | - | | XXXXXXXXXX |
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| | | | | | XXXXXXXXXX | - | | XXXXXXXXXX |
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| | | | | | XXXXXXXXXX | - | | XXXXXXXXXX |
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| | | | | | XXXXXXXXXX | - | | XXXXXXXXXX |
| | | | | | XXXXXXXXXX | - | | XXXXXXXXXX |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|--|---------------|--|---------------|---------------|---|---|--------------------|------------|
| | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| (E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued) | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| (2) STATUTORY EXPENDITURES: | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Contribution to: | | | | | | | | |
| Public Employees' Retirement System | 36-471 | | 286,377.00 | 258,113.00 | | 258,113.00 | 258,113.00 | - |
| Social Security System (O.A.S.I.) | 36-472 | | 265,328.96 | 250,745.14 | | 250,745.14 | 239,527.93 | 11,217.21 |
| Consolidated Police & Fireman's Pension Fund | 36-474 | | | | | - | | - |
| Police and Firemen's Retirement System of NJ | 36-475 | | 1,159,774.00 | 1,132,147.00 | | 1,132,147.00 | 1,132,147.00 | - |
| Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.) | 23-225 | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| Defined Contribution Retirement Program (DCRP) | 36-477 | | 15,000.00 | 12,000.00 | | 12,000.00 | 1,740.62 | 10,259.38 |
| | | | | | | - | | - |
| Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS" | 34-209 | | 1,726,479.96 | 1,653,005.14 | - | 1,653,005.14 | 1,631,528.55 | 21,476.59 |
| (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 | | 13,901,566.96 | 13,368,173.14 | - | 13,368,173.14 | 12,706,674.02 | 661,499.12 |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|---------------------------------------|--------|---|--------------|----------|---|---|--------------------|----------|
| (A) Operations - Excluded from "CAPS" | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| | | | | | | - | | - |
| Health Insurance - Out of CAP | 23-221 | 2 | 157,200.00 | | | - | | - |
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CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|--|---------------|--|--------------|----------|---|---|--------------------|----------|
| (A) Operations - Excluded from "CAPS" | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
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| Total Other Operations - Excluded from "CAPS" | 34-300 | | 157,200.00 | - | - | - | - | - |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | Appropriated | | | | Expended 2024 | |
|---|--------|--------------|------------|---|---|--------------------|------------|
| (A) Operations - Excluded from "CAPS" | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 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 2024 | |
|---------------------------------------|--------|---|--------------|------------|---|---|--------------------|------------|
| (A) Operations - Excluded from "CAPS" | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| Shared Service Agreements | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| INTERLOCAL AGREEMENT | | | | | | - | | - |
| Sewer Interlocal Agreements | | | | | | - | | - |
| Other Expenses | 42-102 | 2 | 980,000.00 | 965,000.00 | | 965,000.00 | 571,524.92 | 393,475.08 |
| | | | | | | - | | - |
| SOMERSET COUNTY INTERLOCAL AGREEMENTS | | | | | | - | | - |
| Recycling | 42-103 | 2 | 70,000.00 | 65,000.00 | | 65,000.00 | 62,046.00 | 2,954.00 |
| | | | | | | - | | - |
| Board of Health | | | | | | - | | - |
| Other Expenses | 42-104 | 2 | 136,000.00 | 133,500.00 | | 133,500.00 | 133,500.00 | - |
| | | | | | | - | | - |
| 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 2024 | |
|--|--------|--|--------------|--------------|---|---|--------------------|------------|
| (A) Operations - Excluded from "CAPS" | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| Shared Service Agreements | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
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| | | | | | | - | | - |
| | | | | | | - | | - |
| Total Interlocal Municipal Service Agreements | 42-999 | | 1,187,500.00 | 1,165,000.00 | - | 1,165,000.00 | 768,570.92 | 396,429.08 |

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|--|--------|---|--------------|------------|---|---|--------------------|----------|
| (A) Operations - Excluded from "CAPS" | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| Public and Private Programs Offset by Revenues | | | | | | | | |
| Matching Funds for Grants | 41-899 | | | | | - | - | - |
| Safe and Secure Communities Program | | | | | | - | - | - |
| State Share | 40-704 | 2 | | | | - | - | - |
| Local Share | 40-704 | 2 | 215,000.00 | 210,000.00 | | 210,000.00 | 210,000.00 | - |
| Clean Communities Program | 40-770 | 2 | 19,727.53 | | | - | - | - |
| Somerset County Youth Services | 40-709 | 2 | | | | - | - | - |
| Alcohol Education, Rehabilitation and Enforcement Fund | 40-702 | 2 | | | | - | - | - |
| Somerset County Historic Grant | 40-716 | 2 | | | | - | - | - |
| Recycling Tonnage Grant | 40-715 | 2 | 14,249.73 | | | - | - | - |
| State of NJ Body Armor Fund | 40-708 | 2 | 2,580.78 | 2,419.64 | | 2,419.64 | 2,419.64 | - |
| Sustainable Jersey Grant | 40-710 | 2 | 2,500.00 | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|---|------|--|--------------|----------|---|---|--------------------|----------|
| (A) Operations - Excluded from "CAPS" | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| Public and Private Programs Offset by Revenues | | | | | | | | |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
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| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|---|---------------|---|--------------|--------------|---|---|--------------------|------------|
| (A) Operations - Excluded from "CAPS" (continued) | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| Public and Private Programs Offset by Revenues (cont) | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
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| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| Total Public and Private Programs Offset by Revenues | 40-999 | | 254,058.04 | 212,419.64 | - | 212,419.64 | 212,419.64 | - |
| | | | | | | | | |
| Total Operations - Excluded from "CAPS" | 34-305 | | 1,598,758.04 | 1,377,419.64 | - | 1,377,419.64 | 980,990.56 | 396,429.08 |
| Detail: | | | | | | | | |
| Salaries & Wages | 34-305 | 1 | - | - | - | - | - | - |
| Other Expenses | 34-305 | 2 | 1,598,758.04 | 1,377,419.64 | - | 1,377,419.64 | 980,990.56 | 396,429.08 |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|---|--------|---|--------------|--------------|---|---|--------------------|------------|
| (C) Capital Improvements - Excluded from "CAPS" | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| Down Payments on Improvements | 44-902 | | | | | - | | - |
| Capital Improvement Fund | 44-901 | | 350,000.00 | 2,000,000.00 | XXXXXXXXXX | 2,000,000.00 | 2,000,000.00 | - |
| Buildings & Grounds Improvements and Equipment | 44-903 | 2 | 65,000.00 | 65,000.00 | | 65,000.00 | 45,261.73 | 19,738.27 |
| Office Equipment | 44-903 | 2 | 30,000.00 | 30,000.00 | | 30,000.00 | 18,602.95 | 11,397.05 |
| Records Archiving | 44-903 | 2 | 25,000.00 | 25,000.00 | | 25,000.00 | 6,885.00 | 18,115.00 |
| Infrastructure Improvements | 44-903 | 2 | 600,000.00 | 1,000,000.00 | | 1,000,000.00 | 457,820.84 | 542,179.16 |
| Fire Department Equipment | 44-903 | 2 | 100,000.00 | 90,000.00 | | 90,000.00 | 52,118.79 | 37,881.21 |
| Construction Department Equipment | 44-903 | 2 | - | | | - | | - |
| Police Department Equipment | 44-903 | 2 | 104,000.00 | 104,000.00 | | 104,000.00 | 52,232.87 | 51,767.13 |
| Rescue Squad Equipment | 44-903 | 2 | 25,000.00 | 24,000.00 | | 24,000.00 | 24,000.00 | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
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| | | | | | | - | | - |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|--|---------------|--|--------------|--------------|---|---|--------------------|------------|
| (C) Capital Improvements - Excluded from "CAPS" | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| Public and Private Programs Offset by Revenues: | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| New Jersey Transportation Trust Fund Authority Act | 41-865 | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
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| | | | | | | - | | - |
| | | | | | | - | | - |
| Total Capital Improvements Excluded from "CAPS" | 44-999 | | 1,299,000.00 | 3,338,000.00 | - | 3,338,000.00 | 2,656,922.18 | 681,077.82 |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|--|--------|--|--------------|--------------|---|---|--------------------|------------|
| (D) Municipal Debt Service - Excluded from "CAPS" | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| Payment of Bond Principal | 45-920 | | 1,880,000.00 | 1,840,000.00 | | 1,840,000.00 | 1,840,000.00 | XXXXXXXXXX |
| Payment of Bond Anticipation Notes and Capital Notes | 45-925 | | | | | - | | XXXXXXXXXX |
| Interest on Bonds | 45-930 | | 438,575.00 | 506,625.00 | | 506,625.00 | 506,625.00 | XXXXXXXXXX |
| Interest on Notes | 45-935 | | | | | - | | XXXXXXXXXX |
| Green Trust Loan Program: | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Best Lake Loan | 45-942 | | 47,500.00 | 47,500.00 | | 47,500.00 | 46,637.39 | XXXXXXXXXX |
| NJEIT Loan Principal and Interest | | | 67,100.00 | 67,427.00 | | 67,427.00 | 51,925.24 | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
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| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|---|---------------|--|--------------|--------------|---|---|--------------------|------------|
| (D) Municipal Debt Service - Excluded from "CAPS" (cont.) | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
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| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| | | | | | | - | | XXXXXXXXXX |
| Total Municipal Debt Service Excluded from "CAPS" | 45-999 | | 2,433,175.00 | 2,461,552.00 | - | 2,461,552.00 | 2,445,187.63 | XXXXXXXXXX |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | | Appropriated | | | | Expended 2024 | |
|--|--------|------------|--------------|------------|---|---|--------------------|--------------|
| (E) Deferred Charges - Municipal - Excluded from "CAPS" | | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| (1) DEFERRED CHARGES: | XXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Emergency Authorizations | 46-870 | | | XXXXXXXXXX | - | | XXXXXXXXXX | XXXXXXXXXX |
| Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55) | 46-875 | | | XXXXXXXXXX | - | | XXXXXXXXXX | XXXXXXXXXX |
| Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & | 46-871 | | | XXXXXXXXXX | - | | XXXXXXXXXX | XXXXXXXXXX |
| Capital Ordinance 2012/09 | | | 152,855.22 | XXXXXXXXXX | 152,855.22 | 152,855.22 | XXXXXXXXXX | 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 | - | 152,855.22 | XXXXXXXXXX | 152,855.22 | 152,855.22 | XXXXXXXXXX | XXXXXXXXXX |
| (F) Judgments (N.J.S.A. 40A:4-45.3cc) | 37-480 | | | | - | | XXXXXXXXXX | XXXXXXXXXX |
| (N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. | 29-405 | | | XXXXXXXXXX | - | | XXXXXXXXXX | XXXXXXXXXX |
| | | | | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX |
| (G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year | 46-885 | | | XXXXXXXXXX | - | | XXXXXXXXXX | XXXXXXXXXX |
| | | | | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX |
| (H-2) Total General Appropriations for Municipal Purposes Excluded | 34-309 | | 5,330,933.04 | | 7,329,826.86 | 6,235,955.59 | | 1,077,506.90 |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS | FCOA | Appropriated | | | | Expended 2024 | |
|---|--------|---------------|---------------|---|---|--------------------|--------------|
| | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| For Local District School Purposes - Excluded from "CAPS" | XXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| (I) Type 1 District School Debt Service | XXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Payment of Bond Principal | 48-920 | | | | - | | XXXXXXXXXX |
| Payment of Bond Anticipation Notes | 48-925 | | | | - | | XXXXXXXXXX |
| Interest on Bonds | 48-930 | | | | - | | XXXXXXXXXX |
| Interest on Notes | 48-935 | | | | - | | XXXXXXXXXX |
| | | | | | - | | XXXXXXXXXX |
| | | | | | - | | XXXXXXXXXX |
| Total of Type 1 District School Debt Service - Excluded from "CAPS" | 48-999 | - | - | - | - | - | XXXXXXXXXX |
| (J) Deferred Charges and Statutory 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 |
| Expenditures - Local School - Excluded from "CAPS" | 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 | 5,330,933.04 | 7,329,826.86 | - | 7,329,826.86 | 6,235,955.59 | 1,077,506.90 |
| | | | | | | | |
| (L) Subtotal General Appropriations {Items (H-1) and (O)} | 34-400 | 19,232,500.00 | 20,698,000.00 | - | 20,698,000.00 | 18,942,629.61 | 1,739,006.02 |
| (M) Reserve for Uncollected Taxes | 50-899 | 500,000.00 | 600,000.00 | XXXXXXXXXX | 600,000.00 | 600,000.00 | XXXXXXXXXX |
| 9. Total General Appropriations | 34-499 | 19,732,500.00 | 21,298,000.00 | - | 21,298,000.00 | 19,542,629.61 | 1,739,006.02 |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS Summary of Appropriations | FCOA | Appropriated | | | | Expended 2024 | |
|---|---------------|---------------|---------------|---|---|--------------------|--------------|
| | | for 2025 | for 2024 | for 2024 By Emergency Appropriation | Total for 2024 As Modified By All Transfers | Paid or Charged | Reserved |
| (H-1) Total General Appropriations for | 34-299 | 13,901,566.96 | 13,368,173.14 | - | 13,368,173.14 | 12,706,674.02 | 661,499.12 |
| Municipal Purposes within "CAPS" | XXXXXX | | | | | | |
| (A) Operations - Excluded from "CAPS" | XXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Other Operations | 34-300 | 157,200.00 | - | - | - | - | - |
| Uniform Construction Code | 22-999 | - | - | - | - | - | - |
| Shared Service Agreements | 42-999 | 1,187,500.00 | 1,165,000.00 | - | 1,165,000.00 | 768,570.92 | 396,429.08 |
| Additional Appropriations Offset by Revenues | 34-303 | - | - | - | - | - | - |
| Public & Private Programs Offset by Revenues | 40-999 | 254,058.04 | 212,419.64 | - | 212,419.64 | 212,419.64 | - |
| Total Operations Excluded from "CAPS" | 34-305 | 1,598,758.04 | 1,377,419.64 | - | 1,377,419.64 | 980,990.56 | 396,429.08 |
| (C) Capital Improvements | 44-999 | 1,299,000.00 | 3,338,000.00 | - | 3,338,000.00 | 2,656,922.18 | 681,077.82 |
| (D) Municipal Debt Service | 45-999 | 2,433,175.00 | 2,461,552.00 | - | 2,461,552.00 | 2,445,187.63 | XXXXXXXXXX |
| (E) Total Deferred Charges (Sheet 28) | 46-999 | - | 152,855.22 | XXXXXXXXXX | 152,855.22 | 152,855.22 | 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 | 500,000.00 | 600,000.00 | XXXXXXXXXX | 600,000.00 | 600,000.00 | XXXXXXXXXX |
| Total General Appropriations | 34-499 | 19,732,500.00 | 21,298,000.00 | - | 21,298,000.00 | 19,542,629.61 | 1,739,006.02 |

DEDICATED ASSESSMENT BUDGET

| 14. DEDICATED REVENUES FROM | FCOA | Anticipated | | Realized in Cash in 2024 |
|--|--------|--------------|-----------|----------------------------------|
| | | 2025 | 2024 | |
| 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 2024 Paid or Charged |
| | | 2025 | 2024 | |
| Payment of Bond Principal | 51-920 | 30,750.16 | 30,750.16 | 30,760.16 |
| Payment of Bond Anticipation Notes | 51-925 | | | |
| Total Assessment Appropriations | 51-999 | 30,750.16 | 30,750.16 | 30,760.16 |

DEDICATED ASSESSMENT BUDGET UTILITY

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2025 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due 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, 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, 2024

| ASSETS | |
|---|---------------------|
| Cash and Investments | 8,549,174.43 |
| Due from State of N.J.(c. 20, P.L. 1961) | 3,141.79 |
| Federal and State Grants Receivable | |
| Receivables with Offsetting Reserves: | XXXXXXXX |
| Taxes Receivable | 238,226.19 |
| Tax Title Lien Receivable | |
| Property Acquired by Tax Title Lien Liquidation | |
| Other Receivables | 174,585.55 |
| Deferred Charges Required to be in 2025 Budget | - |
| Deferred Charges Required to be in Budgets Subsequent to 2025 | - |
| Total Assets | 8,965,127.96 |
| LIABILITIES, RESERVES AND SURPLUS | |
| *Cash Liabilities | 2,954,810.86 |
| Reserves for Receivables | 412,811.74 |
| Surplus | 5,597,505.36 |
| Total Liabilities, Reserves and Surplus | 8,965,127.96 |

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

| | YEAR 2024 | YEAR 2023 |
|--|----------------------|----------------------|
| Surplus Balance, January 1 | 7,541,536.93 | 7,816,487.90 |
| CURRENT REVENUE ON A CASH BASIS: | XXXXXXXX | XXXXXXXX |
| Current Taxes:*(Percentage Collected 2024: 99.39%, 2023: 99.56%) | 42,994,493.67 | 41,079,498.14 |
| Delinquent Taxes | 200,698.47 | 262,703.84 |
| Other Revenues and Additions to Income | 4,001,580.44 | 5,669,690.62 |
| Total Funds | 54,738,309.51 | 54,828,380.50 |
| EXPENDITURES AND TAX REQUIREMENTS: | XXXXXXXX | XXXXXXXX |
| Municipal Appropriations | 19,542,629.61 | 18,219,895.81 |
| School Taxes (Including Local and Regional) | 21,918,170.00 | 21,052,401.00 |
| County Taxes (Including Added Tax Amounts) | 7,680,004.54 | 7,539,109.78 |
| Special District Taxes | | |
| Other Expenditures and Deductions from Income | - | 475,436.98 |
| Total Expenditures and Tax Requirements | 49,140,804.15 | 47,286,843.57 |
| Less: Expenditures to be Raised by Future Taxes | - | |
| Total Adjusted Expenditures and Tax Requirements | 49,140,804.15 | 47,286,843.57 |
| Surplus Balance, December 31 | 5,597,505.36 | 7,541,536.93 |

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

| | |
|--|---------------------|
| Surplus Balance, December 31 | 5,597,505.36 |
| Current Surplus Anticipated in 2025 Budget | 2,400,000.00 |
| Surplus Balance Remaining | 3,197,505.36 |

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

2025
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

**BOROUGH OF 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) 2025

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 - 2025 | | | | | 6 TO BE FUNDED IN FUTURE YEARS |
|--|---------------------|---------------------------|--------------------------------------|--|--------------------------------|-----------------------|-------------------------------------|-----------------------|-----------------------------------|
| | | | | 5a 2025 Budget Appropriations | 5b Capital Improvement Fund | 5c Capital Surplus | 5d Grants in Aid and Other Funds | 5e Debt Authorized | |
| | | - | | | | | | | |
| Fire Department Equipment | 1 | 100,000.00 | | 100,000.00 | | | | | |
| Office Equipment & Archiving | 2 | 55,000.00 | | 55,000.00 | | | | | |
| Police Department Equipment | 3 | 104,000.00 | | 104,000.00 | | | | | |
| Buildings & Grounds Equipment & Improvements | 4 | 65,000.00 | | 65,000.00 | | | | | |
| Public Works Equipment | 5 | 100,000.00 | | | 5,000.00 | | | 95,000.00 | |
| Recreation Improvements | 6 | 100,000.00 | | | 5,000.00 | | | 95,000.00 | |
| Road, Sidewalk & Drainage Improvements | 7 | 600,000.00 | | 600,000.00 | | | | | |
| Rescue Squad Equipment | 8 | 25,000.00 | | 25,000.00 | | | | | |
| | | - | | | | | | | |
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| TOTAL - THIS PAGE | XXXXX | 1,149,000.00 | - | 949,000.00 | 10,000.00 | - | - | 190,000.00 | - |

3 YEAR CAPITAL PROGRAM - 2025 to 2027 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 2025 | 5b 2026 | 5c 2027 | 5d | 5e | 5f |
| | | - | | | | | | | |
| Fire Department Equipment | 1 | 100,000.00 | | 100,000.00 | 150,000.00 | 75,000.00 | | | |
| Office Equipment & Archiving | 2 | 55,000.00 | | 55,000.00 | 55,000.00 | 55,000.00 | | | |
| Police Department Equipment | 3 | 104,000.00 | | 60,000.00 | 10,000.00 | 85,000.00 | | | |
| Buildings & Grounds Equipment & Improvements | 4 | 65,000.00 | | 65,000.00 | 277,500.00 | 185,000.00 | | | |
| Public Works Equipment | 5 | 100,000.00 | | 100,000.00 | 180,000.00 | 15,000.00 | | | |
| Recreation Improvements | 6 | 100,000.00 | | 100,000.00 | 100,000.00 | 100,000.00 | | | |
| Road, Sidewalk & Drainage Improvements | 7 | 600,000.00 | | 600,000.00 | 600,000.00 | 600,000.00 | | | |
| Rescue Squad Equipment | 8 | 25,000.00 | | 25,000.00 | 25,000.00 | 25,000.00 | | | |
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| | | - | | | | | | | |
| TOTAL - THIS PAGE | XXXXX | 1,149,000.00 | XXXXXXXXXX | 1,105,000.00 | 1,397,500.00 | 1,140,000.00 | - | - | - |

3 YEAR CAPITAL PROGRAM - 2025 to 2027 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 2025 | 5b 2026 | 5c 2027 | 5d | 5e | 5f |
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| | | - | | | | | | | |
| TOTAL - ALL PROJECTS | XXXXX | 1,149,000.00 | XXXXXXXXXX | 1,105,000.00 | 1,397,500.00 | 1,140,000.00 | - | - | - |

3 YEAR CAPITAL PROGRAM - 2025 to 2027 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 2025 | 3b Future Years | | | | 7a General | 7b Self Liquidating | 7c Assessment | 7d School |
| | - | | | - | | | | | | |
| Fire Department Equipment | 100,000.00 | 100,000.00 | | - | | | | | | |
| Office Equipment & Archiving | 55,000.00 | 55,000.00 | | - | | | | | | |
| Police Department Equipment | 104,000.00 | 104,000.00 | | - | | | | | | |
| Buildings & Grounds Equipment & Improvements | 65,000.00 | 65,000.00 | | - | | | | | | |
| Public Works Equipment | 100,000.00 | | | 5,000.00 | | | 95,000.00 | | | |
| Recreation Improvements | 100,000.00 | | | 5,000.00 | | | 95,000.00 | | | |
| Road, Sidewalk & Drainage Improvements | 600,000.00 | 600,000.00 | | - | | | | | | |
| Rescue Squad Equipment | 25,000.00 | 25,000.00 | | - | | | | | | |
| | - | | | - | | | | | | |
| | - | | | - | | | | | | |
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| | - | | | - | | | | | | |
| | - | | | - | | | | | | |
| TOTAL - THIS PAGE | 1,149,000.00 | 949,000.00 | - | 10,000.00 | - | - | 190,000.00 | - | - | - |

SECTION 2 - UPON ADOPTION FOR YEAR 2025

RESOLUTION R7

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) \$ 13,698,482.43 (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) \$ 469,296.80 (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)

| | | | | | |
|------|--|------|--|-----------|--|
| | Ead Dahl Fischer Marano Abi-Habib Gibbs | | | Abstained | |
| Ayes | | Nays | | Absent | |

SUMMARY OF REVENUES

| | | | | |
|---|--------|----|----|---------------|
| 1. General Revenues | | | | |
| Surplus Anticipated | 08-100 | | \$ | 2,400,000.00 |
| Miscellaneous Revenues Anticipated | 13-099 | | \$ | 3,433,017.57 |
| Receipts from Delinquent Taxes | 15-499 | | \$ | 201,000.00 |
| 2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11) | 07-190 | | \$ | 13,698,482.43 |
| 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 | | \$ | 19,732,500.00 |

SUMMARY OF APPROPRIATIONS

| | | |
|---|--------|------------------|
| 5. GENERAL APPROPRIATIONS: | XXXXXX | XXXXXXXXXXXXXX |
| Within "CAPS" | XXXXXX | XXXXXXXXXXXXXX |
| (a & b) Operations Including Contingent | 34-201 | \$ 12,175,087.00 |
| (e) Deferred Charges and Statutory Expenditures - Municipal | 34-209 | \$ 1,726,479.96 |
| (g) Cash Deficit | 46-885 | \$ - |
| Excluded from "CAPS" | XXXXXX | XXXXXXXXXXXXXX |
| (a) Operations - Total Operations Excluded from "CAPS" | 34-305 | \$ 1,598,758.04 |
| (c) Capital Improvements | 44-999 | \$ 1,299,000.00 |
| (d) Municipal Debt Service | 45-999 | \$ 2,433,175.00 |
| (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 | \$ 500,000.00 |
| 6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13) | 07-195 | |
| Total Appropriations | 34-499 | \$ 19,732,500.00 |

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 27 day of March, 2025. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2025 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 27 day of March, 2025, 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 2024 | APPROPRIATIONS | FCOA | Appropriated | | Expended 2024 | | |
|-------------------------------------|--------|------------------------------|------------|--------------------------|---|----------|--------------|------------|-----------------|------------|---|
| | | 2025 | 2024 | | | | for 2025 | for 2024 | Paid or Charged | Reserved | |
| Amount to be Raised By Taxation | 54-190 | 469,296.80 | 431,545.54 | 431,545.54 | 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 | | 225,000.00 | 250,000.00 | 250,000.00 | - | |
| | | | | | Acquisition of Lands for Recreation and Conservation | 54-915-2 | | | | - | |
| Total Trust Fund Revenues: | 54-299 | 469,296.80 | 431,545.54 | 431,545.54 | 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 <i>(Date)</i> | | | Payment of Bond Principal | 54-920-2 | | | | XXXXXXXXXX | |
| Rate Assessed: | \$ | 0.0200 | | | 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: | | 20.980 <i>(Acres)</i> | | | Reserve for Future Use | 54-950-2 | 244,296.80 | 181,545.54 | | 181,545.54 | |
| Recreation land preserved in 2024: | | 0.000 <i>(Acres)</i> | | | Total Trust Fund Appropriations: | 54-499 | 469,296.80 | 431,545.54 | 250,000.00 | 181,545.54 | |
| Farmland preserved in 2024: | | 0.000 <i>(Acres)</i> | | | | | | | | | |

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

Contracting Unit: BOROUGH OF WATCHUNG

Year Ending: December 31, 2024

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

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

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

3/27/2025
Date

egil@watchungnj.gov
Clerk of the Governing Body