

General Instructions to Complete the Municipal Budget Workbook

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

Information Required for Municipal Budget Document:	Municipal Budget Version 2023.1		
	Responses and Data		
Name and County of Municipality	Clark Township, Union County		
Full Name of Municipality	TOWNSHIP OF CLARK		
County of Municipality	UNION		
Name of Municipality	CLARK		
Type	TOWNSHIP		
Governing Body Type	COUNCIL MEMBERS		
Location	Municipal Building Room 30		
Address	430 Westfield Avenue		
Address	Clark, NJ 07066		
Phone	732-388-3600		
Fax	732-388-0581		
Clerk	EDITH L. MERKEL	Cert #	Date of Original Appt.
Tax Collector	LORETTA CALIGUIRE	1363	
Chief Financial Officer	JENNIFER E. KOBLISKA	T-8348	
Registered Municipal Accountant	SCOTT CLELLAND	N-1775	
Municipal Attorney	MARK P. DUGAN	455	
Newspaper	UNION COUNTY HAWK		
	Day	Month	
Date of Introduction	20	March	
Date of Advertisement	23	March	
Date of Public Hearing	17	April	
Time of Public Hearing	7:30		
Net Valuation Taxable Current		3,244,681,115	
Net Valuation Taxable Prior		3,235,243,357	
		9,437,758	
Budget Year	2023	Budget Year Type:	Calendar Year <i>Calendar or State Fiscal</i>
Municipal Code	2002		

How many utilities does municipality have?	2
Utility #	Utility Type
Utility 1	SEWER
Utility 2	SWIM POOL
Utility 3	
Utility 4	
Utility 5	
Utility 6	
Utility Assessment (Tab 37)	
Utility Assessment (Tab 38)	

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

Capital Improvement Program	
# of Years	6
Beginning Year	2023
Ending Year	2028

2023 Municipal Budget

of the TOWNSHIP of CLARK County of
 UNION for the fiscal year 2023.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated	
	2023	2022
1. Surplus	3,025,000.00	3,025,000.00
2. Total Miscellaneous Revenues	3,853,584.59	6,122,238.89
3. Receipts from Delinquent Taxes	400,000.00	450,000.00
4. a) Local Tax for Municipal Purposes	19,973,955.00	17,988,115.00
b) Addition to Local School District Tax		
c) Minimum Library Tax	1,117,628.00	991,491.00
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	21,091,583.00	17,988,115.00
Total General Revenues	28,370,167.59	27,585,353.89

Summary of Appropriations	2023 Budget	Final 2022 Budget
1. Operating Expenses: Salaries & Wages	9,911,032.00	9,735,213.00
Other Expenses	10,774,963.59	11,548,746.89
2. Deferred Charges & Other Appropriations	2,949,807.00	2,829,135.00
3. Capital Improvements	275,000.00	275,000.00
4. Debt Service (Include for School Purposes)	3,359,365.00	3,088,750.00
5. Reserve for Uncollected Taxes	1,100,000.00	1,100,000.00
Total General Appropriations	28,370,167.59	28,576,844.89
Total Number of Employees		

2023 Dedicated	SEWER	Utility Budget
Summary of Revenues		Anticipated
		2023
		2022
1. Surplus		500,000.00
2. Miscellaneous Revenues		2,876,282.00
3. Deficit (General Budget)		
Total Revenues		3,376,282.00
		3,646,000.00
Summary of Appropriations		2023 Budget
		Final 2022 Budget
1. Operating Expenses: Salaries & Wages		340,000.00
Other Expenses		2,886,282.00
2. Capital Improvements		150,000.00
3. Debt Service		100,417.00
4. Deferred Charges & Other Appropriations		
5. Surplus (General Budget)		
Total Appropriations		3,376,282.00
		3,646,000.00
Total Number of Employees		

2023 Dedicated	SWIM POOL	Utility Budget
Summary of Revenues		Anticipated
		2023
		2022
1. Surplus		46,715.00
2. Miscellaneous Revenues		380,485.00
3. Deficit (General Budget)		
Total Revenues		427,200.00
		404,142.00
Summary of Appropriations		2023 Budget
		Final 2022 Budget
1. Operating Expenses: Salaries & Wages		150,000.00
Other Expenses		217,700.00
2. Capital Improvements		45,000.00
3. Debt Service		
4. Deferred Charges & Other Appropriations		9,441.91
5. Surplus (General Budget)		
Total Appropriations		412,700.00
		404,142.00
Total Number of Employees		

Balance of Outstanding Debt						
		General		SEWER		SWIM POOL
Interest		2,618,000.00				
Principal		18,350,000.00				
Outstanding Balance		20,968,000.00				

Balance of Outstanding Debt						
Interest						
Principal						
Outstanding Balance						

TOWNSHIP OF CLARK

SUMMARY OF 2023 BUDGET

Total Budget	28,370,167.59	100.0%	Future Budget Projections				
			2024	2025	2026	2027	
Employee Costs:							
Salaries & Wages							
Sheet 17	9,172,846.00		102.00%	9,356,302.92	9,543,428.98	9,734,297.56	9,928,983.51
Sheet 25	738,186.00		102.00%	752,949.72	768,008.71	783,368.89	799,036.27
Total	9,911,032.00			10,109,252.64	10,311,437.69	10,517,666.45	10,728,019.78
Social Security							
Sheet 19	750,000.00		102.00%	765,000.00	780,300.00	795,906.00	811,824.12
Pensions etc.							
Sheet 19	655,653.00		102.00%	668,766.06	682,141.38	695,784.21	709,699.89
Sheet 19	1,412,934.00		105.00%	1,483,580.70	1,557,759.74	1,635,647.72	1,717,430.11
Sheet 19	-						
Sheet 20	240,972.00						
Insurance							
Sheet 14	5,505,736.00		106.00%	5,836,080.16	6,186,244.97	6,557,419.67	6,950,864.85
Direct Employee Costs	18,476,327.00	65.1%					
General Liability Insurance							
Sheet 14	-	0.0%					
Debt Service:							
Sheet 27	3,359,365.00	11.8%					
Reserve for Uncollected Taxes:							
Sheet 29	1,100,000.00	3.9%					
Capital Funds:							
Sheet 26a	275,000.00	1.0%					
Deferred Charges:							
Sheet 28	101,220.00	0.4%					
Grants:							
Sheet 25 (less Salaries & Wages above)	23,519.59	0.1%					
All Other Departmental OE's:							
Various Line Items	5,034,736.00	17.7%	102.00%	5,135,430.72	5,238,139.33	5,342,902.12	5,449,760.16
			Projected Budget Totals	23,998,110.28	24,756,023.11	25,545,326.17	26,367,598.91

**TOWNSHIP OF CLARK
2023 BUDGET FUNDING**

Budget Funding:

Fund Balance	3,025,000.00
Local Revenues	2,041,538.00
State Aid	1,788,527.00
Grants	23,519.59
Delinquent Tax	400,000.00
Local Purpose Tax	21,091,583.00
	<hr/>
	28,370,167.59

Ratables	3,244,681,115
Tax Rate	0.616
Increase	0.060

Project Tax Results

	2023	2024	2025	2026
		25,000.00	50,000.00	75,000.00
		150,000.00	300,000.00	450,000.00
	23,998,110.28	24,581,023.11	25,195,326.17	25,842,598.91
	<hr/>			
	23,998,110.28	24,756,023.11	25,545,326.17	26,367,598.91
	<hr/>			
	3,252,681,115	3,260,681,115	3,268,681,115	3,276,681,115
	0.738	0.754	0.771	0.789
	0.122	0.016	0.017	0.018
LEVY CAP CAL				
<i>Prior Year</i>	21,091,583.00	23,998,110.28	24,581,023.11	25,195,326.17
<i>2%</i>	421,831.66	479,962.21	491,620.46	503,906.52
<i>Debt Service & Health</i>	145,000.00	145,000.00	145,000.00	145,000.00
<i>Ratables Added</i>	14,000.00	15,000.00	16,000.00	17,000.00
<i>CAP Max</i>	21,672,414.66	24,638,072.49	25,233,643.58	25,861,232.69
<i>Over / (Under) CAP</i>	2,325,695.62	(57,049.37)	(38,317.41)	(18,633.78)

2028

10,127,563.18

815,016.99

10,942,580.17

828,060.60

723,893.89

1,803,301.61

7,367,916.74

5,558,755.37

27,224,508.38

2027

100,000.00

600,000.00

26,524,508.38

27,224,508.38

3,284,681,115

0.808

0.019

25,842,598.91

516,851.98

145,000.00

18,000.00

26,522,450.89

2,057.50

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	3,025,000.00	3,025,000.00	-	0.00%
Local	2,041,538.00	2,501,162.00	(459,624.00)	-18.38%
State Aid	1,788,527.00	1,788,527.00	-	0.00%
State & Federal Grants	23,519.59	1,832,549.89	(1,809,030.30)	-98.72%
Delinquent Tax	400,000.00	450,000.00	(50,000.00)	-11.11%
Local Purpose Tax	19,973,955.00	17,988,115.00	1,985,840.00	11.04%
Minimum Library Tax	1,117,628.00	991,491.00	126,137.00	12.72%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	28,370,167.59	28,576,844.89	(206,677.30)	-0.72%
APPROPRIATIONS				
Salaries & Wages	9,911,032.00	9,735,213.00	175,819.00	1.81%
Other Expenses	10,751,444.00	9,716,197.00	1,035,247.00	10.65%
Statutory & Deferred Charges	2,949,807.00	2,829,135.00	120,672.00	4.27%
State & Federal Grants	23,519.59	1,832,549.89	(1,809,030.30)	-98.72%
Capital (without grants)	275,000.00	275,000.00	-	0.00%
Debt Service	3,359,365.00	3,088,750.00	270,615.00	8.76%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	1,100,000.00	1,100,000.00	-	0.00%
TOTAL APPROPRIATIONS	28,370,167.59	28,576,844.89	(206,677.30)	-0.00723
Adopted Emergencies		-		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	19,973,955.00	17,988,115.00	1,985,840.00	11.04%
Local Tax Rate	0.6156	0.5560	0.0596	10.72%
Assessed Valuation	3,244,681,115	3,235,243,357	9,437,758	0.29%

STATUS OF "CAPS"

	SPENDING CAP	CAP		2% LEVY CAP
	CAP	CAP		
	@ 0.5%	COLA		
CAP Base from Prior Year	20,306,831.00	20,306,831.00		19,973,955.00 MAX
Rate Applied	0.50%	3.50%		19,973,955.00 ACTUAL
Allowable CAP	20,408,365.16	21,017,570.09		0.00 + OR ()
Additions:				Must be zero or () to
See Sheet 3b	79,630.88	79,630.88		Introduce Budget
Other				
Total CAP Allowable	20,487,996.03	21,097,200.96		
Budget Expenditures Sheet 19	20,877,849.00	20,877,849.00		
Remaining or (Excess)	(389,852.97)	219,351.96		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	4,461,720.44	5,244,465.39	(782,744.95)
Used to Fund Budget	3,025,000.00	3,025,000.00	-
Remaining Balance	1,436,720.44	2,219,465.39	(782,744.95)

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	99.28%	99.10%	0.18%
Used for Reserve for Taxes	98.44%	98.40%	0.04%
Remaining	0.84%	0.70%	0.14%

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

	YEAR 2023	YEAR 2022
1 Total General Appropriations for 2023 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	27,270,167.59	XXXXXXXXXXXX
2 Local District School Tax		35,310,752.00
Actual		
Estimate	35,400,000.00	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		14,246,114.99
Actual		
Estimate	14,250,000.00	XXXXXXXXXXXX
6 Special District Tax		
Actual		
Estimate		XXXXXXXXXXXX
7 Municipal Open Space		
Actual		
Estimate		XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	76,920,167.59	
10 Less: Total Anticipated Revenues from 2023 in Municipal Budget (Item 5)	7,278,584.59	
11 Cash Required from 2023 to Support Local Municipal Budget and Other Taxes	69,641,583.00	
12 Amount of Item 11 divided by	98.44%	
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	70,741,583.00	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	35,400,000.00	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	14,250,000.00	
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	21,091,583.00	
Total Amount (Line 12)	70,741,583.00	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	1,100,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	27,270,167.59	
Item 13 - Appropriation: Reserve for Uncollected Taxes	1,100,000.00	
Subtotal	28,370,167.59	
Less: Item 10 - Total Anticipated Revenues	7,278,584.59	
Amount to Be Raised by Taxation in Municipal Budget	21,091,583.00	

Local Tax for Municipal Purpose		19,973,955.00
Addition to Local District School Tax		
Minimum Library Tax		1,117,628.00

2023 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2023 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF CLARK

COUNTY: UNION

<u>SALVATORE BONACCORSO</u> Mayor's Name	<u>December 31, 2024</u> Term Expires
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Municipal Officials	
<u>EDITH L. MERKEL</u> Municipal Clerk	Date of Orig. Appt. <u>1363</u> Cert. No.
<u>LORETTA CALIGUIRE</u> Tax Collector	<u>T-8348</u> Cert. No.
<u>JENNIFER E. KOBLISKA</u> Chief Financial Officer	<u>N-1775</u> Cert. No.
<u>SCOTT CLELLAND</u> Registered Municipal Accountant	<u>455</u> Lic. No.
<u>MARK P. DUGAN</u> Municipal Attorney	

Official Mailing Address of Municipality

Municipal Building Room 30
430 Westfield Avenue
Clark, NJ 07066

Fax #: 732-388-0581

Governing Body Members	
Name	Term Expires
<u>ANGEL ALBANESE</u>	<u>12/31/2024</u>
<u>STEVEN HUND</u>	<u>12/31/2026</u>
<u>FRANK MAZZARELLA</u>	<u>12/31/2026</u>
<u>JAMES MINNITI</u>	<u>12/31/2024</u>
<u>PATRICK O'CONNOR</u>	<u>12/31/2026</u>
<u>WILLIAM SMITH</u>	<u>12/31/2024</u>
<u>BRIAN TOAL</u>	<u>12/31/2026</u>

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of CLARK, County of UNION for the Fiscal Year 2023

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

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

in the issue of March 23, 2023

The Governing Body of the TOWNSHIP of CLARK does hereby approve the following as the Budget for the year 2023:

RECORDED VOTE

(Insert Last Name)

Ayes

Albanese
Hund
Minniti
Mazzarella
Smith
O'Connor
Toal

Nays

--

Abstained

--

Absent

--

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the TOWNSHIP of CLARK, County of UNION, on March 20, 2023.

A Hearing on the Budget and Tax Resolution will be held at Municipal Building Room 30, on April 17, 2023 at 7:30 o'clock at which time and place objections to said Budget and Tax Resolution for the year 2023 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2023
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	20,877,849.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	6,392,318.59
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	6,392,318.59
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated 98.44% Percent of Tax Collections	1,100,000.00
Building Aid Allowance 2023 - \$ 	
for Schools-State Aid 2022 - \$ 	28,370,167.59
4. Total General Appropriations (Item 9, Sheet 29)	28,370,167.59
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	7,278,584.59
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)	19,973,955.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	1,117,628.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2022 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	SEWER Utility	SWIM POOL Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	28,576,844.89	3,646,000.00	404,142.00	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	202,286.68						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	28,779,131.57	3,646,000.00	404,142.00	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	26,947,182.99	3,489,073.40	351,786.55	-	-	-	-
Reserved	1,831,348.56	156,926.60	52,355.45	-	-	-	-
Unexpended Balances Canceled	600.02	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	28,779,131.57	3,646,000.00	404,142.00	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2022	28,576,845.00
Cap Base Adjustment:	
Subtotal	<u>28,576,845.00</u>
Exceptions Less:	
Total Other Operations	1,839,801.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	33,413.00
Total Additional Appropriations	1,832,550.00
Total Capital Improvements	275,000.00
Total Debt Service	3,088,750.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	
Judgements	
Total Deferred Charges	100,500.00
Cash Deficit	
Reserve for Uncollected Taxes	1,100,000.00
Total Exceptions	<u>8,270,014.00</u>
Amount on Which CAP is Applied	20,306,831.00
<u>2.5%</u> CAP	<u>507,670.78</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	20,814,501.78

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		20,814,501.78
Additions:		
New Construction (Assessor Certification)		79,630.88
2021 Cap Bank Utilized		-
2022 Cap Bank Utilized		-
Total Additions		<u>79,630.88</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	<u>20,894,132.65</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	<u>203,068.31</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>21,097,200.96</u>
Total General Appropriations for Municipal Purposes (Sheet 19, H-1)		<u>20,877,849.00</u>
Over or (Under) Appropriations Cap		<u>(219,351.96)</u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2023 \$ 4,300,000.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 447,000.00

3,823,000.00

Budgeted Group Insurance - Inside CAP 3,626,480.00

Budgeted Group Insurance - Utilities

Budgeted Group Insurance - Outside CAP 196,520.00

TOTAL 3,823,000.00

Instead of receiving Health Benefits, 7 employees have elected an opt-out for 2023. This opt-out amount is budgeted separately.

Health Benefits Waiver
Salaries and Wages \$ 40,000.00

RECAP OF OTHER FUNCTIONS

Worker's Compensation	
Inside CAP	796,950
Outside CAP	108,050
	905,000
Recycling	
Inside CAP	334,028
Outside CAP	240,972
	575,000
Public Employees' Retirement System	
Inside CAP	655,653
Outside CAP	44,331
	699,984
Police and Firemen's System of NJ	
Inside CAP	1,412,934
Outside CAP	33,889
	1,446,823

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	17,988,115.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	500.00
Less: Prior Year Deferred Charges: Emergencies	100,000.00
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>17,887,615.00</u>
Plus 2% CAP Increase	<u>357,752.30</u>
ADJUSTED TAX LEVY	<u>18,245,367.30</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>18,245,367.30</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

18,245,367.30

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	266,260.00
Allowable Pension Obligations Increases	108,199.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	271,215.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	1,220.00
Current Year Deferred Charges: Emergencies	100,000.00

Add Total Exclusions 746,894.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions

ADJUSTED TAX LEVY

18,992,261.30

Additions:

New Ratables - Increase for new construction	14,322,100
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.556</u>
New Ratable Adjustment to Levy	79,630.88
Amounts approved by Referendum	
Levy CAP Bank Applied	902,062.82

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

19,973,955.00

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

19,973,955.00

OVER OR (UNDER) 2% LEVY CAP

0.00

(must be equal or under for Introduction)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2020

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2023)	857,186
Amount Used in CY 2023	857,186
Balance to Expire	-

2021

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2023 - CY 2024)	408,416
Amount Used in CY 2023	44,877
Balance to Carry Forward (CY 2024)	363,539

2022

Maximum Allowable Amount to be Raised by Taxation	18,675,039
Amount to be Raised by Taxation for Municipal Purpose	17,988,115
Available for Banking (CY 2023 - CY 2025)	686,924
Amount Used in CY 2023	
Balance to Carry Forward (CY 2024 - CY2025)	686,924

2023

Maximum Allowable Amount to be Raised by Taxation	19,973,955
Amount to be Raised by Taxation for Municipal Purpose	19,973,955
Available for Banking (CY 2024 - CY 2026)	(0)

Total Levy CAP Bank

1,050,463

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	651,500.00	632,500.00	742,369.65

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	600,000.00	580,250.00	675,694.00
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations				
(N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	600,000.00	580,250.00	675,694.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	50,038.00	33,412.00	35,037.66

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Public and Private Revenues	10-001	23,519.59	2,034,836.57	2,034,836.57

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	740,000.00	1,255,000.00	1,248,577.24

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	3,025,000.00	3,025,000.00	3,025,000.00
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	651,500.00	632,500.00	742,369.65
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,788,527.00	1,788,527.00	1,788,527.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	600,000.00	580,250.00	675,694.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	50,038.00	33,412.00	35,037.66
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	23,519.59	2,034,836.57	2,034,836.57
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	740,000.00	1,255,000.00	1,248,577.24
Total Miscellaneous Revenues	13-099	3,853,584.59	6,324,525.57	6,525,042.12
4. Receipts from Delinquent Taxes	15-499	400,000.00	450,000.00	522,720.41
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	7,278,584.59	9,799,525.57	10,072,762.53
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	19,973,955.00	17,988,115.00	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	1,117,628.00	991,491.00	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	21,091,583.00	18,979,606.00	19,239,977.58
7. Total General Revenues	13-299	28,370,167.59	28,779,131.57	29,312,740.11

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Business Administrator						-		-
Salaries and Wages	20-100	1	239,355.00	227,994.00		227,994.00	222,457.72	5,536.28
Other Expenses	20-100	2	118,000.00	92,500.00		112,500.00	92,290.86	20,209.14
Communications						-		-
Salaries and Wages	20-101	1	162,955.00	153,000.00		138,000.00	113,244.58	24,755.42
Other Expenses	20-101	2	69,825.00	56,550.00		46,550.00	38,916.27	7,633.73
Mayor's Office						-		-
Salaries and Wages	20-110	1	82,770.00	77,538.00		77,538.00	75,994.31	1,543.69
Other Expenses	20-110	2	7,500.00	12,500.00		12,500.00	5,560.44	6,939.56
Municipal Council						-		-
Salaries and Wages	20-110	1	57,210.00	55,663.00		55,663.00	55,662.72	0.28
Other Expenses	20-110	2	25,000.00	32,000.00		32,000.00	3,199.23	28,800.77
Clerk						-		-
Salaries and Wages	20-120	1	251,142.00	240,294.00		240,294.00	239,893.92	400.08
Other Expenses	20-120	2	28,100.00	19,250.00		24,250.00	17,533.31	6,716.69
Clerk-Elections						-		-
Salaries and Wages	20-120	1	3,000.00	3,000.00		3,000.00	1,657.17	1,342.83
Other Expenses	20-120	2	25,000.00	20,000.00		20,000.00	19,188.75	811.25
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Division of Finance						-		-
Salaries and Wages	20-130	1	228,699.00	248,724.00		198,724.00	176,020.00	22,704.00
Other Expenses	20-130	2	144,000.00	131,000.00		131,000.00	101,676.75	29,323.25
Collection of Taxes						-		-
Salaries and Wages	20-145	1	86,000.00	80,201.00		80,201.00	79,200.96	1,000.04
Other Expenses	20-145	2	15,000.00	10,000.00		10,000.00	9,768.61	231.39
Assessment of Taxes						-		-
Salaries and Wages	20-150	1	95,746.00	65,746.00		69,746.00	62,783.00	6,963.00
Other Expenses	20-150	2	85,200.00	20,200.00		20,200.00	11,164.66	9,035.34
						-		-
						-		-
Legal Services						-		-
Other Expenses	20-155	2	310,000.00	225,000.00		325,000.00	254,189.01	70,810.99
Engineering Services						-		-
Other Expenses	20-165	2	150,000.00	175,000.00		100,000.00	50,652.38	49,347.62
Planning Board						-		-
Salaries and Wages	21-180	1	7,705.00	7,553.00		7,553.00	6,534.96	1,018.04
Other Expenses	21-180	2	36,000.00	36,000.00		40,000.00	35,661.72	4,338.28
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Zoning Board						-		-
Salaries and Wages	21-185	1	7,705.00	7,553.00		7,553.00	6,504.00	1,049.00
Other Expenses	21-185	2	6,300.00	6,300.00		6,300.00	1,891.75	4,408.25
Group Insurance						-		-
Insurance and Bonding Split (20)	23-210	2	796,950.00	820,000.00		770,000.00	558,103.50	211,896.50
Disability	23-215	2	65,000.00	65,000.00		65,000.00	50,833.21	14,166.79
Health Benefits Split (20)	23-220	2	3,626,480.00	3,275,000.00		3,487,000.00	3,368,267.26	118,732.74
Life Insurance	23-210	2	12,000.00	10,000.00		10,000.00	6,434.61	3,565.39
Health Benefits--Waiver	23-222	2	40,000.00	25,000.00		25,000.00	18,707.00	6,293.00
Police						-		-
Salaries and Wages	25-240	1	5,262,011.00	5,075,967.00		5,075,967.00	4,968,657.62	107,309.38
Other Expenses	25-240	2	243,725.00	442,775.00		422,775.00	306,786.62	115,988.38
Public Safety						-		-
Salaries and Wages	25-240	1	2,000.00	1,500.00		1,500.00	1,350.00	150.00
Emergency Management						-		-
Salaries and Wages	25-252	1	21,375.00	15,375.00		15,375.00	15,375.00	-
Other Expenses	25-252	2	15,600.00	13,800.00		13,800.00	13,093.79	706.21
First Aid Organization--Contribution	25-260	2	75,000.00	70,000.00		70,000.00	70,000.00	-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Fire Bureau						-	-	
Salaries and Wages	25-265	1	115,489.00	112,633.00		112,633.00	70,869.14	41,763.86
Other Expenses	25-265	2	175,108.00	154,518.00		162,518.00	146,515.72	16,002.28
Fire Hydrants	25-265	2	300,000.00	300,000.00		300,000.00	238,485.54	61,514.46
UFSA--Fire Official						-	-	
Salaries and Wages	25-265	1	112,102.00	109,117.00		109,117.00	107,389.01	1,727.99
Other Expenses	25-265	2	25,500.00	25,000.00		25,000.00	23,681.84	1,318.16
Streets and Roads						-	-	
Salaries and Wages	26-290	1	868,794.00	1,034,206.00		864,206.00	731,973.16	132,232.84
Other Expenses	26-290	2	418,900.00	447,000.00		447,000.00	359,172.18	87,827.82
Shade Tree	26-290	2	10,000.00	10,000.00		10,000.00	6,700.00	3,300.00
Grass	26-300	2	40,000.00	40,000.00		32,000.00	30,830.00	1,170.00
Leaves	26-300	2	70,000.00	72,000.00		72,000.00	43,200.00	28,800.00
Recycling	26-300	2	334,028.00	400,000.00		400,000.00	322,732.02	77,267.98
Clean-up	26-300	2	44,000.00	55,000.00		55,000.00	38,556.00	16,444.00
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Building and Grounds						-		-
Salaries and Wages	26-310	1	164,581.00	160,177.00		160,177.00	152,064.49	8,112.51
Other Expenses	26-310	2	200,000.00	180,000.00		180,000.00	122,600.69	57,399.31
Municipal Services Act	26-325	2	50,000.00	50,000.00		35,000.00	3,882.53	31,117.47
Public Health Services						-		-
Salaries and Wages	27-330	1	192,575.00	186,353.00		186,353.00	186,053.04	299.96
Other Expenses	27-330	2	21,700.00	25,000.00		25,000.00	15,787.08	9,212.92
Visting Nurse	27-330	2	7,200.00	8,000.00		8,000.00	5,418.00	2,582.00
Environmental Commission	27-335	2	100.00	100.00		100.00	-	100.00
Animal Control Services	27-340	2	26,000.00	26,000.00		26,000.00	26,000.00	-
Senior Citizens						-		-
Salaries and Wages	27-365	1	61,010.00	79,486.00		79,486.00	60,330.40	19,155.60
Other Expenses	27-365	2	23,000.00	22,000.00		22,000.00	18,149.74	3,850.26
Recreation						-		-
Salaries and Wages	28-370	1	452,410.00	406,205.00		406,205.00	340,495.24	65,709.76
Other Expenses	28-370	2	55,500.00	65,000.00		65,000.00	52,473.50	12,526.50
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		18,029,262.00	17,578,196.00	-	17,578,196.00	15,770,258.89	1,807,937.11
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		18,029,262.00	17,578,196.00	-	17,578,196.00	15,770,258.89	1,807,937.11
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	9,172,846.00	9,025,203.00	-	8,794,203.00	8,297,386.09	496,816.91
Other Expenses (Including Contingent)	34-201	2	8,856,416.00	8,552,993.00	-	8,783,993.00	7,472,872.80	1,311,120.20

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		655,653.00	633,481.00		633,481.00	633,481.00	-
Social Security System (O.A.S.I.)	36-472		750,000.00	700,000.00		700,000.00	697,300.99	2,699.01
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		1,412,934.00	1,365,154.00		1,365,154.00	1,365,154.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		20,000.00	20,000.00		20,000.00	20,000.00	-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		10,000.00	10,000.00		10,000.00	10,000.00	-
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		2,848,587.00	2,728,635.00	-	2,728,635.00	2,725,935.99	2,699.01
(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		20,877,849.00	20,306,831.00	-	20,306,831.00	18,496,194.88	1,810,636.12

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		2,583,176.00	1,839,801.00	-	1,839,801.00	1,819,088.56	20,712.44

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		50,038.00	33,413.00	-	33,413.00	33,413.00	-

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
Body Armor	41-505	2	2,756.12	1,952.52		1,952.52	1,952.52	-
Municipal Alliance--County	41-506	2	11,973.00	12,480.00		12,480.00	12,480.00	-
Recycling Tonnage Grant	41-569	2		31,059.46		31,059.46	31,059.46	-
Clean Communities	41-602	2		31,267.14		31,267.14	31,267.14	-
Union County Infrastructure	41-880	2		65,000.00		65,000.00	65,000.00	-
Greening Union County	41-880	2		5,000.00		5,000.00	5,000.00	-
Union County Kids Recreation	41-877	2		100,000.00		100,000.00	100,000.00	-
American Recovery Act	41-878	2		1,665,381.37		1,665,381.37	1,665,381.37	-
Body-Worn Camera Grant	41-502	2		65,216.00		65,216.00	65,216.00	-
DMHAS Youth Grant	41-879	2	3,403.00	3,646.00		3,646.00	3,646.00	-
Union County Kids Grant	41-877	2		45,000.00		45,000.00	45,000.00	-
Opioid Grant Year 1	41-857	2	5,387.47	8,834.08		8,834.08	8,834.08	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS" (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		23,519.59	2,034,836.57	-	2,034,836.57	2,034,836.57	-
Total Operations - Excluded from "CAPS"	34-305		2,656,733.59	3,908,050.57	-	3,908,050.57	3,887,338.13	20,712.44
Detail:								
Salaries & Wages	34-305	1	738,186.00	710,010.00	-	710,010.00	710,010.00	-
Other Expenses	34-305	2	1,918,547.59	3,198,040.57	-	3,198,040.57	3,177,328.13	20,712.44

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(C) Capital Improvements - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		275,000.00	275,000.00	-	275,000.00	275,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		100,000.00	100,000.00	XXXXXXXXXX	100,000.00	100,000.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & 40A:4-	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Deferred Charges to Future Taxation Unfunded				500.00	XXXXXXXXXX	500.00	500.00	XXXXXXXXXX
Pumper Fire Engine			1,220.00		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		101,220.00	100,500.00	XXXXXXXXXX	100,500.00	100,500.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Use of Local Schools (N.J.S.A. 40:48- 17.1 & 17.3)	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		6,392,318.59	7,372,300.57	-	7,372,300.57	7,350,988.11	20,712.44

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
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		6,392,318.59	7,372,300.57	-	7,372,300.57	7,350,988.11	20,712.44
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		27,270,167.59	27,679,131.57	-	27,679,131.57	25,847,182.99	1,831,348.56
(M) Reserve for Uncollected Taxes	50-899		1,100,000.00	1,100,000.00	XXXXXXXXXX	1,100,000.00	1,100,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		28,370,167.59	28,779,131.57	-	28,779,131.57	26,947,182.99	1,831,348.56

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	20,877,849.00	20,306,831.00	-	20,306,831.00	18,496,194.88	1,810,636.12
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	2,583,176.00	1,839,801.00	-	1,839,801.00	1,819,088.56	20,712.44
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	50,038.00	33,413.00	-	33,413.00	33,413.00	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	23,519.59	2,034,836.57	-	2,034,836.57	2,034,836.57	-
Total Operations Excluded from "CAPS"	34-305	2,656,733.59	3,908,050.57	-	3,908,050.57	3,887,338.13	20,712.44
(C) Capital Improvements	44-999	275,000.00	275,000.00	-	275,000.00	275,000.00	-
(D) Municipal Debt Service	45-999	3,359,365.00	3,088,750.00	-	3,088,750.00	3,088,149.98	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	101,220.00	100,500.00	XXXXXXXXXX	100,500.00	100,500.00	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	1,100,000.00	1,100,000.00	XXXXXXXXXX	1,100,000.00	1,100,000.00	XXXXXXXXXX
Total General Appropriations	34-499	28,370,167.59	28,779,131.57	-	28,779,131.57	26,947,182.99	1,831,348.56

DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
Operating Surplus Anticipated	08-501	500,000.00	1,000,000.00	1,000,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	500,000.00	1,000,000.00	1,000,000.00
Rents	08-503	2,876,282.00	2,646,000.00	3,740,533.75
Miscellaneous	08-505			42,932.68
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total SEWER Utility Revenues	08-599	3,376,282.00	3,646,000.00	4,783,466.43

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512	150,000.00	350,000.00		350,000.00	350,000.00	-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	-	100,000.00		100,000.00	100,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	-	417.00		417.00	417.00	XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540				-		-
Social Security System (O.A.S.I.)	55-541				-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL SEWER UTILITY APPROPRIATIONS	55-599	3,376,282.00	3,646,000.00	-	3,646,000.00	3,489,073.40	156,926.60

DEDICATED SWIM POOL UTILITY BUDGET

10. DEDICATED REVENUES FROM SWIM POOL UTILITY	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
Operating Surplus Anticipated	08-501	46,715.00	46,715.00	46,715.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	46,715.00	46,715.00	46,715.00
Rents	08-503	325,000.00	307,000.00	344,011.00
Miscellaneous	08-505	55,485.00	50,427.00	72,046.93
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total SWIM POOL Utility Revenues	08-599	427,200.00	404,142.00	462,772.93

DEDICATED SWIM POOL UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SWIM POOL UTILI	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512	45,000.00	50,000.00		50,000.00	48,768.99	1,231.01
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SWIM POOL UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SWIM POOL UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Appropriations	55-550		9,441.91	XXXXXXXXXX	9,441.91	9,441.91	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540				-		-
Social Security System (O.A.S.I.)	55-541	12,500.00	11,400.00		11,400.00	11,400.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	2,000.00	1,400.09		1,400.09	1,400.09	-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL SWIM POOL UTILITY APPROPRIATIONS	55-599	427,200.00	404,142.00	-	404,142.00	351,786.55	52,355.45

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

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

Board of Recreation Commission (N.J.S.A. 40:12-1 et seq.); Housing and Community Development Act of 1974; Insurance Trust Fund and Worker's Compensation Ins. Fund; Recycling Program; Municipal Alliance on Alcohol and Drug Abuse; Disposal of Forfeited Property; Celebration of Public Events Donations; Developers Fees--Housing Trust Funds; Recreation Trust Fund; New Jersey Sales and Use Tax; Maintenance of Libraries; Municipal Public Defender

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

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2022

ASSETS		
Cash and Investments	1110100	7,915,766.78
Due from State of N.J.(c. 20, P.L. 1961)	1111000	2,403.42
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	434,851.18
Tax Title Lien Receivable	1110400	
Property Acquired by Tax Title Lien Liquidation	1110500	9,800.00
Other Receivables	1110600	8,438.58
Deferred Charges Required to be in 2023 Budget	1110700	-
Deferred Charges Required to be in Budgets Subsequent to 2023	1110800	-
Total Assets	1110900	8,371,259.96

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	3,456,449.76
Reserves for Receivables	2110200	453,089.76
Surplus	2110300	4,461,720.44
Total Liabilities, Reserves and Surplus	XXXXXX	8,371,259.96

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

		YEAR 2022	YEAR 2021
Surplus Balance, January 1	2310100	5,244,465.39	4,474,139.14
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Current Taxes:*(Percentage Collected 2022: 99.28%, 2021: 99.1%)	2310200	67,696,844.57	67,970,667.37
Delinquent Taxes	2310300	522,720.41	475,154.61
Other Revenues and Additions to Income	2310400	8,233,688.63	6,461,949.27
Total Funds	2310500	81,697,719.00	79,381,910.39
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	2310600	27,679,131.57	24,815,083.90
School Taxes (Including Local and Regional)	2310700	35,310,752.00	34,779,804.00
County Taxes (Including Added Tax Amounts)	2310800	14,246,114.99	14,542,557.10
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000		
Total Expenditures and Tax Requirements	2311100	77,235,998.56	74,137,445.00
Less: Expenditures to be Raised by Future Taxes	2311200	-	
Total Adjusted Expenditures and Tax Requirements	2311300	77,235,998.56	74,137,445.00
Surplus Balance, December 31	2311400	4,461,720.44	5,244,465.39

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2023 Budget

Surplus Balance, December 31	2311500	4,461,720.44
Current Surplus Anticipated in 2023 Budget	2311600	3,025,000.00
Surplus Balance Remaining	2311700	1,436,720.44

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

2023

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

3 years. (Population under 10,000)

6 years. (Over 10,000 and all county governments)

years exceeding minimum time period.

Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

TOWNSHIP OF CLARK
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The Mayor and Township Council in presenting this Capital Improvement Program is desirous of informing the residents and the taxpayers of the Township's capital programs for the next six years. Serious consideration and deliberation was given prior to the insertion of several items listed therein. The Capital Improvement Program is flexible in that it may be amended at anytime to increase or decrease amounts and add or delete items by resolution of the Governing Body.

**CAPITAL BUDGET (Current Year Action)
2023**

Local Unit

TOWNSHIP OF CLARK

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Municipal Roads	1	5,150,000.00			7,500.00			142,500.00	5,000,000.00
Municipal Roads DOT	2	850,000.00			42,500.00			807,500.00	
Improvements to Recreation	3	200,000.00							200,000.00
Improvements to Municipal Facilities	4	500,000.00							500,000.00
Improvements to Clark Volunteer Emergency Squad	5	350,000.00							350,000.00
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TOTAL - THIS PAGE	XXXXX	7,050,000.00	-	-	50,000.00	-	-	950,000.00	6,050,000.00

6 YEAR CAPITAL PROGRAM - 2023 to 2028
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS
 Local Unit TOWNSHIP OF CLARK

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2023	5b 2024	5c 2025	5d 2026	5e 2027	5f 2028
Municipal Roads	1	5,150,000.00	2023-2028	150,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Municipal Roads DOT	2	850,000.00	2023-2025	850,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
Improvements to Recreation	3	200,000.00	2024-2027	-	50,000.00	50,000.00	50,000.00	50,000.00	-
Improvements to Municipal Facilities	4	500,000.00	2024-2028	-	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Improvements to Clark Volunteer Emergency Squad	5	350,000.00	2024-2028	-	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
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TOTAL - THIS PAGE	XXXXX	7,050,000.00	XXXXXXXXXX	1,000,000.00	1,720,000.00	1,720,000.00	1,720,000.00	1,720,000.00	1,670,000.00

**6 YEAR CAPITAL PROGRAM - 2023 to 2028
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

TOWNSHIP OF CLARK

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2023	5b 2024	5c 2025	5d 2026	5e 2027	5f 2028
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TOTAL - ALL PROJECTS	XXXXX	7,050,000.00	XXXXXXXXXX	1,000,000.00	1,720,000.00	1,720,000.00	1,720,000.00	1,720,000.00	1,670,000.00

**6 YEAR CAPITAL PROGRAM - 2023 to 2028
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

TOWNSHIP OF CLARK

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Municipal Roads	5,150,000.00			257,500.00			4,892,500.00			
Municipal Roads DOT	850,000.00			42,500.00			807,500.00			
Improvements to Recreation	200,000.00			10,000.00			190,000.00			
Improvements to Municipal Facilities	500,000.00			25,000.00			475,000.00			
Improvements to Clark Volunteer Emergency Squad	350,000.00			17,500.00			332,500.00			
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TOTAL - THIS PAGE	7,050,000.00	-	-	352,500.00	-	-	6,697,500.00	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 18,029,262.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 2,848,587.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,656,733.59
(c) Capital Improvements	44-999	\$ 275,000.00
(d) Municipal Debt Service	45-999	\$ 3,359,365.00
(e) Deferred Charges - Municipal	46-999	\$ 101,220.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 1,100,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 28,370,167.59

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 17th day of April, 2023. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2023 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 17 day of April, 2023, Edith L. Merkel, Clerk

Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2022	APPROPRIATIONS	FCOA	Appropriated		Expended 2022	
		2023	2022				for 2023	for 2022	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				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				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	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:			(Date)		Payment of Bond Principal	54-920-2				XXXXXXXXXX
Rate Assessed:		\$			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Tax Collected to date:		\$			Interest on Bonds	54-930-2				XXXXXXXXXX
Total Expended to date:		\$			Interest on Notes	54-935-2				XXXXXXXXXX
Total Acreage Preserved to date:			(Acres)		Reserve for Future Use	54-950-2				-
Recreation land preserved in 2022:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2022:			(Acres)							

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

Contracting Unit: TOWNSHIP OF CLARK

Year Ending: December 31, 2022

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

2021 CAPITAL ROADS & SCHOOL PARKING LOT IMPROVEMENTS-CHANGE ORDER 2 EXCEEDED THE 20%

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.

3/20/2023
Date

clerk@ourclark.com
Clerk of the Governing Body