

2023 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2023 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF TOTOWA

COUNTY: PASSAIC

John Coiro	2026
Mayor's Name	Term Expires

Municipal Officials	
Joseph Vassel	1/1/1993
Municipal Clerk	Date of Orig. Appt.
Lisa A. Nash	C-0791
Tax Collector	Cert. No.
Lisa A. Nash	T-8592
Chief Financial Officer	Cert. No.
Dieter P. Lerch	N-931
Registered Municipal Accountant	Cert. No.
Kristin M. Corrado, Esq.	CR00398
Municipal Attorney	Lic. No.

Name	Term Expires
William Bucher, Jr.	2023
Sanders Reynoso	2023
Anthony Picarelli	2024
Patrick Fierro	2024
Louis D'Angelo	2025
John F. Capo	2025

Official Mailing Address of Municipality

Municipal Building
 537 Totowa Road
 Totowa, NJ 07512

Fax #: 973-956-8414

2023 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of TOTOWA, County of PASSAIC for the Fiscal Year 2023.

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

11th day of April, 2023
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 11th day of April, 2023

hwassel@totowanj.org
Clerk
537 Totowa Road
Address
Totowa, NJ 07512
Address
973-956-1000
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 11th day of April, 2023

dlerch@nhcpa.com
Registered Municipal Accountant
17-17 Route 208 N Fair Lawn NJ 07410
Address
201-791-7100
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 11th day of April, 2023

hwassel@totowanj.org
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification Form)

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

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

Dated: , 2023

By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the _____ BOROUGH _____ of _____ TOTOWA _____, County of _____ PASSAIC _____ 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 _____ North Jersey Herald & News _____

in the issue of _____ April 28th _____, 2023

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

RECORDED VOTE
(Insert Last Name)

Bucher, Jr. Reynoso Picarelli Fierro D'Angelo Ayes Capo	Nays	Abstained	Absent
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Notice is hereby given that the Budget and Tax Resolution was approved by the _____ COUNCIL MEMBERS _____ of the _____ BOROUGH _____

of _____ TOTOWA _____, County of _____ PASSAIC _____, on _____ April 11th _____, 2023.

A Hearing on the Budget and Tax Resolution will be held at _____ Municipal Building _____, on _____ May _____ 9th _____, 2023 at

_____ 7:30 _____ o'clock _____ P.M. _____ 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)	15,044,018.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes (Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)	5,320,439.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	5,320,439.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	2,150,000.00
Building Aid Allowance 2023 - \$ _____	
Percent of Tax Collections 96.53%	
for Schools-State Aid 2022 - \$ _____	
4. Total General Appropriations (Item 9, Sheet 29)	22,514,457.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	7,039,084.00
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)	14,314,990.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	1,160,383.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2022 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Swim Pool Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	22,144,763.00	3,760,024.00	158,300.00	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	22,144,763.00	3,760,024.00	158,300.00	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	21,195,022.00	3,737,140.00	191,395.00	-	-	-	-
Reserved	919,679.00	22,884.00	3,100.00	-	-	-	-
Unexpended Balances Canceled	30,062.00	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	22,144,763.00	3,760,024.00	194,495.00	-	-	-	-
Overexpenditures *	-	-	36,195.00	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION		CAP CALCULATION	
Total General Appropriations for 2022	22,144,763.00	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	14,857,808.58
Subtotal	<u>22,144,763.00</u>		
Exceptions Less:		Additions:	
Total Other Operations	2,439,358.00	New Construction (Assessor Certification)	182,242.02
Total Uniform Construction Code	105,000.00	2021 Cap Bank Utilized	-
Total Interlocal Service Agreement	2,730,520.00	2022 Cap Bank Utilized	-
Total Additional Appropriations			
Total Capital Improvements		Total Additions	<u>182,242.02</u>
Total Debt Service			
Transferred to Board of Education		Maximum Appropriations within "CAPS" Sheet 19 @	2.5%
Type I School Debt	94,462.00		<u>15,040,050.60</u>
Total Public & Private Programs		Additional Increase to COLA rate.	3.5%
Judgements	180,000.00	Amount of Increase allowable.	1.0%
Total Deferred Charges			<u>144,954.23</u>
Cash Deficit	2,100,000.00		
Reserve for Uncollected Taxes	7,649,340.00	Maximum Appropriations within "CAPS" Sheet 19 @	3.5%
Total Exceptions			<u>15,185,004.83</u>
Amount on Which CAP is Applied	14,495,423.00	Total General Appropriations for Municipal Purposes	<u>15,044,018.00</u>
2.5% CAP	<u>362,385.58</u>	(Sheet 19, H-1)	
Allowable Operating Appropriations before		Over or (Under) Appropriations Cap	<u>(140,986.82)</u>
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	14,857,808.58		

NOTE: MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2023 \$ 2,091,784.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 392,123.00

1,699,661.00

Budgeted Group Insurance - Inside CAP	<u>1,294,800.00</u>
Budgeted Group Insurance - Utilities	<u>199,661.00</u>
Budgeted Group Insurance - Outside CAP	<u>205,200.00</u>
TOTAL	<u><u>1,699,661.00</u></u>

Instead of receiving Health Benefits, _____ 0 employees have elected an opt-out for 2023. This opt-out amount is budgeted separately.

Health Benefits Waiver	<u> -</u>
Salaries and Wages	<u> -</u>
	<u><u> -</u></u>

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

P.L. 2007, c. 62, was amended by P.L. 2008, c. 6 and P.L. 2010, c. 44 (S-29 R1).
 The last amendment reduces the 4% to 2% and modifies some of the exceptions and
 exclusions. It also removes the LEB 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	13,724,408.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	180,000.00
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	15,000.00
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>13,529,408.00</u>
Plus 2% CAP Increase	270,588.16
ADJUSTED TAX LEVY	<u>13,799,996.16</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>13,799,996.16</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

13,799,996.16

Exclusions:

Allowable Shared Service Agreements Increase	230,100.00
Allowable Health Insurance Costs Increase	
Allowable Pension Obligations Increases	309,451.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	15,000.00
Deferred Charge to Future Taxation Unfunded	180,000.00
Current Year Deferred Charges: Emergencies	
Add Total Exclusions	<u>734,551.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	

ADJUSTED TAX LEVY

14,534,547.16

Additions:

New Ratables - Increase for new construction	32,836.400
Prior Year's Local Purpose Tax Rate (per \$100)	0.555
New Ratable Adjustment to Levy	
Amounts approved by Referendum	182,242.02
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

14,716,789.18

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

14,314,990.00

OVER OR (UNDER) 2% LEVY CAP

(401,799.18)

(must be equal or under for introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2020	Maximum Allowable Amount to be Raised by Taxation	13,385,986
	Amount to be Raised by Taxation for Municipal Purpose	12,992,085
	Available for Banking (CY 2023)	433,901
	Amount Used in CY 2023	-
	Balance to Expire	433,901
2021	Maximum Allowable Amount to be Raised by Taxation	13,699,497
	Amount to be Raised by Taxation for Municipal Purpose	13,699,497
	Available for Banking (CY 2023 - CY 2024)	-
	Amount Used in CY 2023	-
	Balance to Carry Forward (CY 2024)	-
2022	Maximum Allowable Amount to be Raised by Taxation	14,302,857
	Amount to be Raised by Taxation for Municipal Purpose	13,724,408
	Available for Banking (CY 2023 - CY 2025)	578,449
	Amount Used in CY 2023	-
	Balance to Carry Forward (CY 2024 - CY2025)	578,449
2023	Maximum Allowable Amount to be Raised by Taxation	14,716,789
	Amount to be Raised by Taxation for Municipal Purpose	14,314,990
	Available for Banking (CY 2024 - CY 2026)	401,799
	Total Levy CAP Bank	980,248

CURRENT FUND - ANTICIPATED REVENUES

	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
GENERAL REVENUES				
1. Surplus Anticipated	08-101	3,190,000.00	3,320,000.00	3,320,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	3,190,000.00	3,320,000.00	3,320,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Alcoholic Beverages	08-103	10,000.00	10,000.00	10,332.00
Other	08-104	25,000.00	25,000.00	30,563.00
Fees and Permits	08-105	60,000.00	100,000.00	64,435.00
Fines and Costs:	XXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Municipal Court	08-110	150,000.00	150,000.00	165,672.00
Other	08-109			
Interest and Costs on Taxes	08-112	150,000.00	150,000.00	166,675.00
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			
Uniform Fire Safety Act - Fees and Permits	08-115	20,000.00	18,000.00	20,474.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	415,000.00	453,000.00	458,151.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	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	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	xxxxxxx 08-003	xxxxxxxxxxxx -	xxxxxxxxxxxx -	xxxxxxxxxxxx -

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	FCOA	Anticipated		Realized in Cash in 2022
		2023	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:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Recycling Tonnage Grant	10-569	21,537.00	29,562.00	29,562.00
Clean Communities Program	10-570	20,393.00	20,046.00	20,046.00
Alcohol Education and Rehabilitation Fund	10-501	8,905.00		-
Body Armor - State	10-505		1,553.00	1,553.00
Distracted Driver Grant	10-508	7,200.00		-
Safe and Secure Communities Program	10-503	32,400.00	32,400.00	32,400.00
Municipal Alliance on Drug and Alcohol Program	10-506	8,276.00	8,276.00	8,276.00
FM Global Fire Prevention Grant	12-541	941.00		-
Passaic County History Partnership Program	10-877		2,625.00	2,625.00
Body Worn Camera Grant	10-518		81,520.00	81,520.00
ARP Firefighters Grant	10-712	29,000.00		-
NJ DOT Road Improvement Program Grant	10-559	231,170.00		-
				-
				-
				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
GENERAL REVENUES				
Summary of Revenues				
1. Surplus Anticipated (Sheet 4, #1)	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	08-101	3,190,000.00	3,320,000.00	3,320,000.00
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	415,000.00	453,000.00	458,151.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,381,262.00	1,304,214.00	1,304,214.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	450,000.00	625,000.00	454,873.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	108,000.00	105,000.00	105,000.00
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	359,822.00	175,982.00	175,982.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	660,000.00	1,071,583.00	1,125,622.00
Total Miscellaneous Revenues	13-099	3,374,084.00	3,734,779.00	3,623,842.00
4. Receipts from Delinquent Taxes	15-499	475,000.00	425,000.00	558,667.00
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	7,039,084.00	7,479,779.00	7,502,509.00
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	14,314,990.00	13,724,408.00	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	1,160,383.00	940,576.00	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	15,475,373.00	14,664,984.00	16,315,964.00
7. Total General Revenues	13-299	22,514,457.00	22,144,763.00	23,818,473.00

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
GENERAL GOVERNMENT FUNCTIONS							
Mayor and Council							
Salaries and Wages	20-110	1	31,600.00	31,600.00		31,600.00	
Municipal Clerk (Administrative and Executive)							
Salaries and Wages	20-120	1	319,692.00	304,120.00		303,951.00	169.00
Other Expenses	20-120	2	35,000.00	30,000.00		31,269.00	731.00
Other Expenses - Codification of Ordinances	20-120	2	5,000.00	5,000.00		1,195.00	3,805.00
Other Expenses - Grant Professional	20-120	2	39,600.00	39,600.00		39,600.00	
Elections							
Salaries and Wages	20-120	1	20,762.00	20,355.00		20,355.00	
Other Expenses	20-120	2	14,000.00	12,000.00		12,641.00	359.00
Financial Administration							
Salaries and Wages	20-130	1	89,103.00	87,356.00		87,356.00	
Other Expenses	20-130	2	29,000.00	29,000.00		20,853.00	8,147.00
Audit Services							
Annual Audit	20-135	2	49,000.00	47,300.00		47,300.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS (Continued)							
Assessment of Taxes							
Salaries and Wages	20-150 1	109,776.00	107,635.00		107,635.00	107,635.00	-
Other Expenses	20-150 2	45,000.00	45,000.00		45,000.00	23,739.00	21,261.00
Collection of Taxes							
Salaries and Wages	20-145 1	53,976.00	52,918.00		52,918.00	52,619.00	299.00
Other Expenses	20-145 2	16,000.00	16,000.00		16,000.00	13,732.00	2,268.00
Legal Services and Costs							
Salaries and Wages	20-155 1	66,245.00	64,946.00		64,946.00	64,946.00	-
Other Expenses	20-155 2	30,000.00	30,000.00		30,000.00	24,364.00	5,636.00
Engineering Services and Costs							
Other Expenses - Fees and Costs	20-165 2	100,000.00	100,000.00		65,000.00	7,500.00	57,500.00
Municipal Housing Administration							
Salaries and Wages	21-190 1	10,612.00	10,404.00		10,404.00	10,404.00	-
Other Expenses	21-190 2	1,000.00	1,000.00		1,000.00	-	1,000.00
Floodplain Administration							
Salaries and Wages	26-300 1	6,367.00	6,242.00		6,242.00	6,242.00	-
Other Expenses	26-300 2	1,000.00	1,000.00		1,000.00	-	1,000.00

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
(A) Operations - within "CAPS" - (continued)							
MUNICIPAL LAND USE ADMINISTRATION							
Planning Board							
Salaries and Wages	21-180	1	11,808.00	11,606.00	-	11,606.00	-
Other Expenses	21-180	2	30,000.00	30,000.00		1,970.00	28,030.00
Board of Adjustments							
Salaries and Wages	21-185	1	6,005.00	5,907.00		5,907.00	-
Other Expenses	21-185	2	30,000.00	30,000.00		8,079.00	21,921.00
INSURANCE							
Unemployment Compensation Insurance	23-225	2	16,000.00	16,000.00		16,000.00	-
General Liability	23-210	2	224,102.00	237,250.00		205,362.00	31,888.00
Workers Compensation	23-215	2	175,479.00	189,752.00		176,014.00	13,738.00
Employee Group Health	23-220	2	1,294,800.00	1,230,000.00		1,242,680.00	2,320.00
PUBLIC SAFETY FUNCTIONS							
Fire							
Salaries and Wages	25-265	1	7,817.00	7,664.00		7,664.00	-
Other Expenses	25-265	2	160,000.00	160,000.00		57,905.00	102,095.00
Uniform Fire Safety Act (Ch. 383, P.L. 1983)							
Fire Officials							
Salaries and Wages	25-265	1	133,421.00	130,806.00		130,806.00	1.00
Other Expenses	25-265	2	5,000.00	5,000.00		2,478.00	2,522.00

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
(A) Operations - within "CAPS" - (continued)							
PUBLIC SAFETY FUNCTIONS (Continued)							
Police Dispatch/911							
Salaries and Wages	25-250 1	235,960.00	230,424.00		230,424.00	222,104.00	8,320.00
Other Expenses	25-250 2	2,000.00	2,000.00		2,000.00	1,141.00	859.00
Police							
Salaries and Wages	25-240 1	4,477,899.00	3,541,451.00		3,541,451.00	3,510,145.00	31,306.00
Salaries and Wages (American Rescue Plan)	25-240 1		628,583.00		628,583.00	628,583.00	-
Miscellaneous Other Expenses	25-240 2	145,000.00	135,000.00		160,000.00	142,846.00	17,154.00
Purchase of Police Vehicles	25-240 2	140,000.00	150,000.00		150,000.00	125,864.00	24,136.00
First Aid Squad							
Contribution	25-260 2	45,000.00	45,000.00		45,000.00	45,000.00	-
Other Expenses	25-260 2	16,250.00	16,250.00		16,250.00	-	16,250.00
Emergency Management Services							
Salaries and Wages	25-252 1	6,427.00	6,301.00		6,301.00	6,301.00	-
Other Expenses	25-252 2	10,000.00	10,000.00		10,000.00	3,417.00	6,583.00
Municipal Prosecutor (Municipal Court)							
Salaries and Wages	25-275 1	24,852.00	22,404.00		23,404.00	23,154.00	250.00
Other Expenses	25-275 2	1,500.00	1,500.00		500.00	-	500.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS							
Road Repairs and Maintenance							
Salaries and Wages	26-290 1	873,750.00	848,626.00		855,626.00	854,515.00	1,111.00
Other Expenses	26-290 2	95,000.00	90,000.00		96,000.00	93,636.00	2,364.00
Sewer System							
Salaries and Wages	26-300 1	388,699.00	377,018.00		377,018.00	339,135.00	37,883.00
Other Expenses	26-300 2	150,000.00	80,000.00		80,000.00	78,816.00	1,184.00
Shade Tree Commission							
Salaries and Wages	26-300 1	3,098.00	3,037.00		3,037.00	3,037.00	-
Other Expenses	26-300 2	15,000.00	15,000.00		15,000.00	4,146.00	10,854.00
Garbage and Trash Removal (Ch. 74 P.L. 1987)							
Contractual	26-305 2	323,000.00	323,000.00		323,000.00	323,000.00	-
Public Building and Grounds							
Salaries and Wages	26-310 1	34,061.00	33,413.00		33,413.00	32,361.00	1,052.00
Other Expenses	26-310 2	40,000.00	40,000.00		40,000.00	31,652.00	8,348.00
Vehicle Maintenance							
Salaries and Wages	26-315 1	6,930.00	6,794.00		6,794.00	6,794.00	-
Other Expenses	26-315 2	105,000.00	90,000.00		104,000.00	85,813.00	18,187.00

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
(A) Operations - within "CAPS" - (continued)							
PUBLIC WORKS FUNCTIONS (Continued)							
Recycling Program							
Salaries and Wages	26-305	1	26,657.00	26,135.00	-	26,135.00	-
Other Expenses	26-305	2	260,000.00	260,000.00	260,000.00	258,205.00	1,795.00
Solid Waste Transfer Fees					-		-
(Ch. 74 P.L. 1987)	32-465	2	360,000.00	360,000.00	360,000.00	326,731.00	33,269.00
Leaf/Grass Removal					-		-
Other Expenses	26-305	2	300,000.00	330,000.00	330,000.00	286,622.00	43,378.00
Condo Services Act					-		-
Other Expenses	26-325	2	22,000.00	22,000.00	22,000.00	-	22,000.00
HEALTH AND HUMAN SERVICES							
Board of Health							
Salaries and Wages	27-330	1	62,816.00	116,985.00	116,985.00	89,252.00	27,733.00
Other Expenses	27-330	2	68,000.00	100,000.00	50,000.00	37,635.00	12,365.00
Animal Control					-		-
Other Expenses	27-340	2	20,000.00	20,000.00	20,000.00	13,094.00	6,906.00
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES (Continued)							
Administration of Public Assistance							
Salaries and Wages	27-333	1	16,299.00	15,979.00	15,979.00	15,979.00	-
Other Expenses	27-333	2	1,000.00	1,000.00	1,000.00	44.00	956.00
Hepatitis B Vaccine							
Other Expenses	27-334	2	-	1,000.00	1,000.00	-	1,000.00
PARK AND RECREATION FUNCTIONS							
Recreation (Parks and Playgrounds)							
Salaries and Wages	28-375	1	166,049.00	164,558.00	164,558.00	141,900.00	22,658.00
Other Expenses	28-375	2	97,500.00	65,000.00	80,000.00	77,707.00	2,293.00
Senior Citizen Program							
Salaries and Wages	28-370	1	10,869.00	10,656.00	10,656.00	10,656.00	-
Other Expenses	28-370	2	5,000.00	5,000.00	5,000.00	4,295.00	705.00
Celebration of Public Events							
Other Expenses	28-371	2	15,000.00	15,000.00	15,000.00	11,840.00	3,160.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
MUNICIPAL COURT FUNCTIONS							
Municipal Court					-		-
Salaries and Wages	43-490 1	225,391.00	204,988.00		204,988.00	192,328.00	12,660.00
Other Expenses	43-490 2	23,000.00	23,000.00		23,000.00	21,315.00	1,685.00
Public Defender (P.L. 1997, C.256)					-		-
Salaries and Wages	43-495 1	10,868.00	10,655.00		10,655.00	10,655.00	-
Other Expenses	43-495 2	1,000.00	1,000.00		1,000.00	-	1,000.00
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

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	403,895.00	412,568.00		412,568.00	390,237.00	22,331.00
Social Security System (O.A.S.I.)	36-472	330,000.00	330,000.00		330,000.00	303,736.00	26,264.00
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Fireman's Retirement System of NJ Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	36-475	1,162,746.00	1,123,426.00		1,123,426.00	1,123,426.00	-
	23-225				-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477				-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	2,036,641.00	1,944,294.00	-	1,944,294.00	1,865,637.00	48,595.00
(F) Judgments	37-480				-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855				-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-289	15,044,018.00	14,495,423.00	-	14,495,423.00	13,621,807.00	843,554.00

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
(A) Operations - Excluded from "CAPS"							
Public and Private Programs Offset by Revenues							
Matching Funds for Grants	41-899	20,000.00			-	-	-
Safe and Secure Communities Program							
Police - Salaries and Wages	41-503	32,400.00	32,400.00		32,400.00	32,400.00	-
Distracted Driver Grant	40-508	7,200.00			-	-	-
Drug and Alcohol							
Municipal Alliance	41-506	8,276.00	8,276.00		8,276.00	5,830.00	2,446.00
Clean Communities Grant Program	41-570	20,393.00	20,046.00		20,046.00	-	20,046.00
Alcohol Education and Rehabilitation Fund	40-501	8,905.00			-	-	-
Recycling Tonnage Grant	41-569	21,537.00	29,562.00		29,562.00	-	29,562.00
Body Armor - State	41-505		1,553.00		1,553.00	-	1,553.00
Passaic County History Partnership Program	41-877		2,625.00		2,625.00	-	2,625.00
FM Global Fire Prevention Grant	40-541	941.00			-	-	-

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 - Municipal - Excluded from "CAPS"								
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875			XXXXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871			XXXXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Deferred Charges - Unfunded				XXXXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Ord. No. 12-2013	46-892		2,000.00	XXXXXXXXXXXX	2,000.00		2,000.00	XXXXXXXXXX
Ord. No. 08-2017	46-892	12,000.00	178,000.00	XXXXXXXXXXXX	178,000.00		178,000.00	XXXXXXXXXX
Ord. No. 15-2018	46-892	168,000.00		XXXXXXXXXXXX	-			XXXXXXXXXX
				XXXXXXXXXXXX	-			XXXXXXXXXX
				XXXXXXXXXXXX	-			XXXXXXXXXX
				XXXXXXXXXXXX	-			XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	180,000.00	180,000.00	XXXXXXXXXXXX	180,000.00		180,000.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480				-			XXXXXXXXXX
Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405			XXXXXXXXXXXX	-			XXXXXXXXXX
				XXXXXXXXXXXX				XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXXXX	-			XXXXXXXXXX
				XXXXXXXXXXXX				XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309	5,320,439.00	5,549,340.00	-	5,549,340.00		5,473,215.00	76,125.00

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 I District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(J) Expenditures - Local School -							
Emergency Authorizations - Schools	29-406			XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407			XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409			-	-		XXXXXXXXXX
(K) District School Purposes (I) and (J) - Excluded from "CAPS"	29-410			-	-		XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	5,320,439.00	5,549,340.00	-	5,549,340.00	5,473,215.00	76,125.00
(L) Subtotal General Appropriations (H-1) and (O))	34-400	20,364,457.00	20,044,763.00	-	20,044,763.00	19,095,022.00	919,679.00
(M) Reserve for Uncollected Taxes	50-899	2,150,000.00	2,100,000.00	XXXXXXXXXX	2,100,000.00	2,100,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499	22,514,457.00	22,144,763.00	-	22,144,763.00	21,195,022.00	919,679.00

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
Summary of Appropriations							
(H-1) Total General Appropriations for	34-299	15,044,018.00	14,495,423.00	-	14,495,423.00	13,621,807.00	843,554.00
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	3,192,617.00	2,439,358.00	-	2,439,358.00	2,424,982.00	14,376.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	108,000.00	105,000.00	-	105,000.00	105,000.00	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	119,652.00	94,462.00	-	94,462.00	38,230.00	56,232.00
Total Operations Excluded from "CAPS"	34-305	3,420,269.00	2,638,820.00	-	2,638,820.00	2,568,212.00	70,608.00
(C) Capital Improvements	44-999	1,720,170.00	2,730,520.00	-	2,730,520.00	2,725,003.00	5,517.00
(D) Municipal Debt Service	45-999	-	-	-	-	-	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	180,000.00	180,000.00	XXXXXXXXXX	180,000.00	180,000.00	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	2,150,000.00	2,100,000.00	XXXXXXXXXX	2,100,000.00	2,100,000.00	XXXXXXXXXX
Total General Appropriations	34-499	22,514,457.00	22,144,763.00	-	22,144,763.00	21,195,022.00	919,679.00

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER 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	749,990.00	732,682.00		714,682.00	712,310.00	2,372.00
Other Expenses	55-502	2,874,175.00	2,538,448.00		2,556,448.00	2,545,722.00	10,726.00
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	30,000.00	30,000.00	XXXXXXXXXX	30,000.00	30,000.00	-
Capital Outlay	55-512	40,000.00	40,000.00		40,000.00	32,135.00	7,865.00
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520						
Payment on Bond Anticipation Notes & Capital Notes	55-521						
Interest on Bonds	55-522						
Interest on Notes	55-523						

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER 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
Cost of Improvements - Ord. 09-17	55-550		235,000.00	XXXXXXXXXX	235,000.00	235,000.00	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	140,875.00	123,894.00		123,894.00	123,894.00	-
Social Security System (O.A.S.I.)	55-541	58,500.00	56,500.00		56,500.00	54,579.00	1,921.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et Seq.)	55-542	3,500.00	3,500.00		3,500.00	3,500.00	-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532				-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL WATER UTILITY APPROPRIATIONS	55-599	3,897,040.00	3,760,024.00	-	3,760,024.00	3,737,140.00	22,884.00

DEDICATED SWIM POOL UTILITY BUDGET

10. DEDICATED REVENUES FROM SWIM POOL UTILITY	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	-	-	-
Rents	08-503			
Swim Pool Receipts	08-504	106,894.00	80,000.00	107,988.00
Miscellaneous	08-505			
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	140,000.00	78,300.00	48,238.00
Total Swim Pool Utility Revenues	08-599	246,894.00	158,300.00	156,226.00

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
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	113,000.00	80,000.00		80,000.00	105,066.00	*
Other Expenses	55-502	70,000.00	55,000.00		55,000.00	64,570.00	*
					-		-
					-		-
					-		-
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	17,000.00	17,000.00		17,000.00	14,000.00	3,000.00
					-		-
					-		-
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

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	XXXXXXXXXX
Overexpenditure of Appropriations		36,195.00		XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
Prior Year Bill:				XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
All County Apparel - 2022		1,599.00		XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
Contribution To:	55-540				-		-
Public Employee's Retirement System							
Social Security System (O.A.S.I.)	55-541	9,000.00	6,200.00		6,200.00	7,759.00	*
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	100.00	100.00		100.00	-	100.00
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532				-		XXXXXXXXXX
Surplus (General Budget)	55-545				-		XXXXXXXXXX
TOTAL SWIM POOL UTILITY APPROPRIATIONS	55-599	246,894.00	158,300.00	-	158,300.00	191,395.00	3,100.00

DEDICATED ASSESSMENT BUDGET

	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
14. DEDICATED REVENUES FROM				
Assessment Cash	51-101			
Deficit (General Budget)	51-886			
Total Assessment Revenues	51-899			
		Appropriated		Expended 2022
15. APPROPRIATIONS FOR ASSESSMENT DEBT				Paid or Charged
Payment of Bond Principal	51-920	2023	2022	
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
14. DEDICATED REVENUES FROM				
Assessment Cash	52-101			
Deficit (Utility Budget)	52-886			
Total Utility Assessment Revenues	52-899			
		Appropriated		Expended 2022
15. APPROPRIATIONS FOR ASSESSMENT DEBT				Paid or Charged
Payment of Bond Principal	52-920	2023	2022	
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

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

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2023 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest; Escheat; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Recycling Fees; Recreation Fees; Centennial Celebration - Donations; Senior Citizen Program - Donations; Defibrillator Purchases - Donations; Union Boulevard Beautification Program - Donations; Totowa Historical Society - Donations; Body Armour - Donations; Affordable Housing Trust; Parking Offenses Adjudication Act; Accumulated Absences; Shade Tree - Donations; Developers Escrow Deposits; Disposal of Forfeited Property; Storm Recovery Reserve; UCC Code Enforcement Fees

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

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2022

ASSETS		
Cash and Investments	1110100	21,805,663.00
Due from State of N.J. (c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	193,181.00
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXXXX
Taxes Receivable	1110300	681,639.00
Tax Title Lien Receivable	1110400	
Property Acquired by Tax Title Lien Liquidation	1110500	72,900.00
Other Receivables	1110600	41,469.00
Deferred Charges Required to be in 2023 Budget	1110700	-
Deferred Charges Required to be in Budgets Subsequent to 2023	1110800	-
Total Assets	1110900	22,794,852.00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	15,345,701.00
Reserves for Receivables	2110200	796,008.00
Surplus	2110300	6,653,143.00
Total Liabilities, Reserves and Surplus	XXXXXX	22,794,852.00

School Tax Levy Unpaid	2220170	13,691,626.00
Less: School Tax Deferred	2220200	5,118,275.00
*Balance Included in Above "Cash Liabilities"	2220300	8,573,351.00

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	YEAR 2022	YEAR 2021
Surplus Balance, January 1	2310100	6,755,599.00
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXXXX
Current Taxes: *(Percentage Collected 2022: 98.53%, 2021: 98.96%)	2310200	59,919,569.00
Delinquent Taxes	2310300	558,667.00
Other Revenues and Additions to Income	2310400	5,181,685.00
Total Funds	2310500	72,415,520.00
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXXXX
Municipal Appropriations	2310600	20,014,702.00
School Taxes (Including Local and Regional)	2310700	27,451,895.00
County Taxes (Including Added Tax Amounts)	2310800	18,251,460.00
Special District Taxes	2310900	-
Other Expenditures and Deductions from Income	2311000	44,320.00
Total Expenditures and Tax Requirements	2311100	65,762,377.00
Less: Expenditures to be Raised by Future Taxes	2311200	-
Total Adjusted Expenditures and Tax Requirements	2311300	65,762,377.00
Surplus Balance, December 31	2311400	6,653,143.00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2023 Budget

Surplus Balance, December 31	2311500	6,653,143.00
Current Surplus Anticipated in 2023 Budget	2311600	3,190,000.00
Surplus Balance Remaining	2311700	3,463,143.00

2023
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

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

The following schedules project the proposed capital needs for the Borough for the years 2023 through 2028. This capital Budget does not provide an appropriation for the purpose outlined, nor does it firmly commit the Governing Body to the project amounts listed. As each program is proposed, your Governing Body will make further determinations as to need and method of funding. The following is a recap of the yearly totals:

Year	General	Water Utility	Swim Pool Utility
2023	9,591,170	40,000	17,000
2024	2,500,000	40,000	17,000
2025	500,000	40,000	17,000
2026	500,000	40,000	17,000
2027	500,000	40,000	17,000
2028	500,000	40,000	17,000
Total	14,091,170	240,000	102,000

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

Local Unit BOROUGH OF TOTOWA

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	6 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	
Road Improvement Program (A/B)		3,211,170.00		465,000.00	15,000.00		231,170.00		2,500,000.00
Fire Department Equipment		111,000.00			82,000.00		29,000.00		
Improvements to Riverview Pump Station		4,771,000.00			560,000.00			4,211,000.00	
Sanitary Sewer Main Improvements (NUJCC/Digital)		3,000,000.00			359,000.00			2,641,000.00	
Rehabilitation of Sewer Main Phase XII - Willard (William to Union)		325,000.00			225,000.00		100,000.00		
PAL Field Lighting Project		520,000.00			520,000.00				
Police Department Equipment		88,000.00			88,000.00				
DPW Equipment/Improvements		50,000.00			50,000.00				
OEM Equipment		15,000.00			15,000.00				
Improvements to Municipal Building		2,000,000.00							2,000,000.00
Various Water System Improvements		240,000.00			40,000.00				200,000.00
Pool Facility Improvements & Equipment		102,000.00			17,000.00				85,000.00
TOTAL - THIS PAGE	XXXXX	14,433,170.00	-	522,000.00	1,914,000.00	-	360,170.00	6,852,000.00	4,785,000.00

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

Local Unit

BOROUGH OF TOTOWA

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	5 FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2023	5b 2024	5c 2025	5d 2026	5e 2027	5f 2028
Road Improvement Program (A/B)		3,211,170.00		711,170.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
Fire Department Equipment		111,000.00		111,000.00					
Improvements to Riverview Pump Station		4,771,000.00		4,771,000.00					
Sanitary Sewer Main Improvements (NIDC/Digital)		3,000,000.00		3,000,000.00					
Rehabilitation of Sewer Main Phase XII - Willard (William to Union)		325,000.00		325,000.00					
PAL Field Lighting Project		520,000.00		520,000.00					
Police Department Equipment		88,000.00		88,000.00					
DPW Equipment/Improvements		50,000.00		50,000.00					
OEM Equipment		15,000.00		15,000.00					
Improvements to Municipal Building		2,000,000.00		2,000,000.00					
Various Water System Improvements		240,000.00		40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Pool Facility Improvements & Equipment		102,000.00		17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00
TOTAL - THIS PAGE	XXXXXX	14,433,170.00	XXXXXXXXXX	9,648,170.00	2,557,000.00	557,000.00	557,000.00	557,000.00	557,000.00

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

Local Unit

BOROUGH OF TOTOWA

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	
Road Improvement Program (A/B)	3,211,170.00	465,000.00		2,515,000.00		231,170.00					
Fire Department Equipment	111,000.00			82,000.00		29,000.00					
Improvements to RiverView Pump Station	4,771,000.00			569,000.00			4,211,000.00				
Sanitary Sewer Main Improvements (NJDC/Digital)	3,000,000.00			359,000.00			2,641,000.00				
Rehabilitation of Sewer Main Phase XII - Willard (William to Union)	325,000.00			225,000.00		100,000.00					
PAL Field Lighting Project	520,000.00			520,000.00							
Police Department Equipment	88,000.00			88,000.00							
DPW Equipment/Improvements	50,000.00			50,000.00							
OSM Equipment	15,000.00			15,000.00							
Improvements to Municipal Building	2,000,000.00			100,000.00			1,900,000.00				
Various Water System Improvements	240,000.00			240,000.00							
Pool Facility Improvements & Equipment	102,000.00			102,000.00							
TOTAL - THIS PAGE	14,433,170.00	465,000.00		4,858,000.00		360,170.00	8,752,000.00				

**SECTION 2 - UPON ADOPTION FOR YEAR 2023
RESOLUTION**

Be it Resolved by the TOTOWA COUNCIL MEMBERS of the PASSAIC BOROUGH
of TOTOWA County of PASSAIC 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) \$ 14,314,990.00 (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) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
(e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
(f) \$ 1,160,383.00 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes	Nays	Abstained	Absent

SUMMARY OF REVENUES

1. General Revenues				
Surplus Anticipated		08-100	\$	3,190,000.00
Miscellaneous Revenues Anticipated		13-099	\$	3,374,084.00
Receipts from Delinquent Taxes		15-499	\$	475,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)		07-190	\$	14,314,990.00
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	\$	1,160,383.00	
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192	\$	22,514,457.00	
Total Revenues	13-299	\$		

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:		XXXXXX	XXXXXXXXXXXXXXXXXX
<u>Within "CAPS"</u>		XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent		34-201	\$ 13,007,377.00
(e) Deferred Charges and Statutory Expenditures - Municipal		34-209	\$ 2,036,641.00
(g) Cash Deficit		46-885	\$ -
Excluded from "CAPS"		XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"		34-305	\$ 3,420,269.00
(c) Capital Improvements		44-999	\$ 1,720,170.00
(d) Municipal Debt Service		45-999	\$ -
(e) Deferred Charges - Municipal		46-999	\$ 180,000.00
(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	\$ 2,150,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)		07-195	
Total Appropriations		34-499	\$ 22,514,457.00

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 _____ day of _____, 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 _____ day of _____, 2023, _____, Clerk

Signature

BOROUGH OF TOTOWA

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2022	APPROPRIATIONS	FCOA	Appropriated		Expended 2022	
		2023	2022				for 2023	for 2022	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
					Other Expenses	54-385-2				-
Interest Income	54-113				Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
Reserve Funds:	54-101				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				-
					Acquisition of Farmland	54-916-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Down Payments on Improvements	54-902-2				-
Summary of Program										
Year Referendum Passed/Implemented:										
Rate Assessed:					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Tax Collected to date:					Payment of Bond Principal	54-920-2				XXXXXXXXXX
Total Acreage Preserved to date:					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Recreation land preserved in 2022:					Interest on Bonds	54-930-2				XXXXXXXXXX
Farmland preserved in 2022:					Interest on Notes	54-935-2				XXXXXXXXXX
					Reserve for Future Use	54-950-2				-
					Total Trust Fund Appropriations:	54-499				-

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

Contracting Unit: BOROUGH OF TOTOWA

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 et seq. Please identify each change order by name of the project.

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

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

Date _____

Clerk of the Governing Body _____