

2024 MUNICIPAL BUDGET

Municipal Budget of the _____ Borough of Middlesex Borough, County of Middlesex for the Fiscal Year 2024

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

9th day of April, 2024

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, 2024

DocuSigned by:
Linda Chismar
10720AD88B41061... Clerk
Linda Chismar
Address
1200 Mountain Avenue, Middlesex, NJ
Address
732-356-7400
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, 2024

DocuSigned by:
Robert Swidler
932355504376154 Registered Municipal Accountant
308 East Broad Street Westfield, NJ 07090
Address Address
908-789-9300
Phone Number

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

Certified by me, this 11th day of April, 2024

DocuSigned by:
Caroline Benson
219AF435ABFE47A... Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: _____,

By: _____

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

Contracting Unit: Middlesex Borough

Year Ending: December 31, 2023

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



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

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

04/11/2024
Date

DocuSigned by:
Linda Clismar
Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**

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

Instructions to Complete the 2024 "Data Rollover" Process

- a) Download from FAST or have saved on your computer the 2023 adopted budget workbook.

b) On the 2024 budget, navigate to the "Key Inputs" tab.

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

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

d) First, click the button for current fund. It will prompt you to select your 2023 adopted excel budget from your computer.

Once the 2023 adopted budget is selected, the function runs automatically. **The functionality may cause the screen to briefly flash**

e) **rapidly.**

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

f) as the current fund process.

g) Once complete, review the 2024 template to ensure information has successfully copied from the 2023 adopted budget.

PLEASE NOTE:

If an incorrect version of the budget template was used in 2023, the budget data may not migrate properly to the 2024 budget template.

Information Required for Municipal Budget Document:	Municipal Budget Version 2024.0 Responses and Data	
Name and County of Municipality	Middlesex Borough, Middlesex County	
Full Name of Municipality	BOROUGH OF MIDDLESEX	
County of Municipality	MIDDLESEX	
Name of Municipality	MIDDLESEX	
Type	BOROUGH	
Governing Body Type	COUNCIL MEMBERS	
Location	BOROUGH HALL	
Address	1200 MOUNTAIN AVENUE	
Address	MIDDLESEX, NJ 08846	
Phone	732-356-7400	
Fax	732-356-6151	
Clerk	Linda Chismar	Cert # C-1181
Tax Collector	Darcy DelVecchio	T-8523
Chief Financial Officer	Caroline Benson	N-1892
Registered Municipal Accountant	Robert Swisher	439
Municipal Attorney	Christopher Corsini	
Newspaper	The Courier News	
Date of Introduction	Day	Month
Date of Advertisement	9	April
Date of Public Hearing	19	April
	14	May
Time of Public Hearing	7:00	
Net Valuation Taxable Current		2,309,988,800
Net Valuation Taxable Prior		2,311,828,500
		(1,839,700)

Budget Year	2024	Budget Year Type:	Calendar Year
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Municipal Code	1211
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How many utilities does municipality have?	1	<i>Select "0" if you do not have any utilities.</i>
Utility #	Utility Type	
Utility 1	SWIM POOL	
Utility 2		
Utility 3		
Utility 4		
Utility 5		
Utility 6		
Utility Assessment (Tab 37)		
Utility Assessment (Tab 38)		

Capital Impr
of Years
Beginning Year
Ending Year

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

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



Date of Original Appt.

5/26/2020

Calendar or State Fiscal

ovement Program

6

2024

2029

ended" only as needed.

venues.

pecial Items of Revenue.

l Appropriations.

Appropriations.

7.

BOROUGH OF MIDDLESEX

SUMMARY OF 2024 BUDGET

Total Budget	24,268,231.91	100.0%	Future Budget Projections					
			2025	2026	2027	2028	2029	
Employee Costs:								
Salaries & Wages								
Sheet 17	8,001,730.00	102.00%	8,161,764.60	8,324,999.89	8,491,499.89	8,661,329.89	8,834,556.49	
Sheet 25	<u>303,664.00</u>	102.00%	309,737.28	315,932.03	322,250.67	328,695.68	335,269.59	
Total	8,305,394.00		<u>8,471,501.88</u>	<u>8,640,931.92</u>	<u>8,813,750.56</u>	<u>8,990,025.57</u>	<u>9,169,826.08</u>	
Social Security								
Sheet 19	365,000.00	102.00%	372,300.00	379,746.00	387,340.92	395,087.74	402,989.49	
Pensions etc.								
Sheet 19	564,592.00	102.00%	575,883.84	587,401.52	599,149.55	611,132.54	623,355.19	
Sheet 19	1,143,014.00	105.00%	1,200,164.70	1,260,172.94	1,323,181.58	1,389,340.66	1,458,807.69	
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	<u>23,000.00</u>	106.00%	24,380.00	25,842.80	27,393.37	29,036.97	30,779.19	
Direct Employee Costs	<u>10,401,000.00</u>	42.9%						
General Liability Insurance								
Sheet 14	<u>-</u>	0.0%						
Debt Service:								
Sheet 27	<u>2,286,075.77</u>	9.4%						
Reserve for Uncollected Taxes:								
Sheet 29	<u>775,000.00</u>	3.2%						
Capital Funds:								
Sheet 26a	<u>150,000.00</u>	0.6%						
Deferred Charges:								
Sheet 28	<u>108,634.24</u>	0.4%						
Grants:								
Sheet 25 (less Salaries & Wages above)	<u>140,377.65</u>	0.6%						
All Other Departmental OE's:								
Various Line Items	<u>10,407,144.25</u>	42.9%	102.00%	10,615,287.14	10,827,592.88	11,044,144.74	11,265,027.63	11,490,328.18
			Projected Budget Totals	<u>21,259,517.56</u>	<u>21,721,688.05</u>	<u>22,194,960.71</u>	<u>22,679,651.10</u>	<u>23,176,085.83</u>

BOROUGH OF MIDDLESEX 2024 BUDGET FUNDING

Budget Funding:

Fund Balance	925,000.00
Local Revenues	4,432,376.94
State Aid	1,986,682.64
Grants	138,383.15
Delinquent Tax	600,000.00
Local Purpose Tax	16,185,789.18
	24,268,231.91

Ratables	2,309,988,800
Tax Rate	0.667
Increase	0.046

Project Tax Results

	2024	2025	2026	2027	2028
		25,000.00	50,000.00	75,000.00	100,000.00
		150,000.00	300,000.00	450,000.00	600,000.00
	21,259,517.56	21,546,688.05	21,844,960.71	22,154,651.10	22,476,085.83
	21,259,517.56	21,721,688.05	22,194,960.71	22,679,651.10	23,176,085.83
	2,317,988,800	2,325,988,800	2,333,988,800	2,341,988,800	2,349,988,800
	0.917	0.926	0.936	0.946	0.956
	0.250	0.009	0.010	0.010	0.010
LEVY CAP CAL					
<i>Prior Year</i>	16,185,789.18	21,259,517.56	21,546,688.05	21,844,960.71	22,154,651.10
<i>2%</i>	323,715.78	425,190.35	430,933.76	436,899.21	443,093.02
<i>Debt Service & Health</i>	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00
<i>Ratables Added</i>	14,000.00	15,000.00	16,000.00	17,000.00	18,000.00
<i>CAP Max</i>	16,668,504.96	21,844,707.91	22,138,621.81	22,443,859.92	22,760,744.13
<i>Over / (Under) CAP</i>	4,591,012.59	(298,019.86)	(293,661.10)	(289,208.82)	(284,658.30)

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	925,000.00	1,600,000.00	(675,000.00)	-42.19%
Local	4,432,376.94	4,112,477.53	319,899.41	7.78%
State Aid	1,986,682.64	1,884,959.00	101,723.64	5.40%
State & Federal Grants	138,383.15	446,985.64	(308,602.49)	-69.04%
Delinquent Tax	600,000.00	510,000.00	90,000.00	17.65%
Local Purpose Tax	15,410,454.93	14,341,313.94	1,069,140.99	7.45%
Minimum Library Tax	775,334.25	692,812.00	82,522.25	11.91%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	24,268,231.91	23,588,548.11	679,683.80	2.88%
APPROPRIATIONS				
Salaries & Wages	8,305,394.00	7,755,039.00	550,355.00	7.10%
Other Expenses	10,416,144.25	9,857,437.00	558,707.25	5.67%
Statutory & Deferred Charges	2,195,240.24	2,252,042.03	(56,801.79)	-2.52%
State & Federal Grants	140,377.65	448,980.14	(308,602.49)	-68.73%
Capital (without grants)	150,000.00	200,000.00	(50,000.00)	-25.00%
Debt Service	2,286,075.77	2,300,049.94	(13,974.17)	-0.61%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	775,000.00	775,000.00	-	0.00%
TOTAL APPROPRIATIONS	24,268,231.91	23,588,548.11	679,683.80	0.028814
Adopted Emergencies				

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	15,410,454.93	14,341,313.94	1,069,140.99	7.45%
Local Tax Rate	0.6671	0.6210	0.0461	7.43%
Assessed Valuation	2,309,988,800	2,311,828,500	(1,839,700)	-0.08%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP 2.50%	CAP COLA	15,666,691.01 MAX	15,410,454.93 ACTUAL
CAP Base from Prior Year	16,310,244.00	16,310,244.00	(256,236.08)	+ OR ()
Rate Applied	2.50%	3.50%		
Allowable CAP	16,718,000.10	16,881,102.54		Must be zero or () to Introduce Budget
Additions:				
See Sheet 3b	345,288.44	345,288.44		
Other				
Total CAP Allowable	17,063,288.54	17,226,390.98		
Budget Expenditures Sheet 19	17,193,066.00	17,193,066.00		
Remaining or (Excess)	(129,777.46)	33,324.98		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	2,543,256.26	3,109,881.99	(566,625.73)
Used to Fund Budget	925,000.00	1,600,000.00	(675,000.00)
Remaining Balance	1,618,256.26	1,509,881.99	108,374.27

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	98.55%	98.70%	-0.15%
Used for Reserve for Taxes	98.53%	98.46%	0.07%
Remaining	0.02%	0.24%	-0.22%

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2024 MUNICIPAL BUDGET**

	YEAR 2024	YEAR 2023
1 Total General Appropriations for 2024 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	23,493,231.91	XXXXXXXXXXXX
2 Local District School Tax		27,726,570.00
Actual		
Estimate	28,419,734.25	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		8,147,391.89
Actual		
Estimate	8,351,076.69	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	60,264,042.85	
10 Less: Total Anticipated Revenues from 2024 in Municipal Budget (Item 5)	8,082,442.73	
11 Cash Required from 2024 to Support Local Municipal Budget and Other Taxes	52,181,600.12	
12 Amount of Item 11 divided by 98.53%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	52,956,600.12	
Analysis of Item 12:		
Local School District Tax (Line 2 Above)	28,419,734.25	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	8,351,076.69	
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	16,185,789.18	
Total Amount (Line 12)	52,956,600.12	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	775,000.00	
Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations	23,493,231.91	
Item 13 - Appropriation: Reserve for Uncollected Taxes	775,000.00	
Subtotal	24,268,231.91	
Less: Item 10 - Total Anticipated Revenues	8,082,442.73	
Amount to Be Raised by Taxation in Municipal Budget	16,185,789.18	

Local Tax for Municipal Purpose	15,410,454.93
Addition to Local District School Tax	
Minimum Library Tax	775,334.25

2024 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2024 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF MIDDLESEX

COUNTY: MIDDLESEX

<u>Jack Mikolajczyk</u> Mayor's Name	<u>December 31, 2027</u> Term Expires
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Municipal Officials	
<u>Linda Chismar</u> Municipal Clerk	} <u>5/26/2020</u> Date of Orig. Appt.
<u>Darcy DeVecchio</u> Tax Collector	
<u>Caroline Benson</u> Chief Financial Officer	<u>C-1181</u> Cert. No.
<u>Robert Swisher</u> Registered Municipal Accountant	<u>T-8523</u> Cert. No.
<u>Christopher Corsini</u> Municipal Attorney	<u>N-1892</u> Cert. No.
<u></u>	<u>439</u> Lic. No.
<u></u>	

Official Mailing Address of Municipality

BOROUGH HALL
1200 MOUNTAIN AVENUE
MIDDLESEX, NJ 08846

Fax #: 732-356-6151

Governing Body Members	
Name	Term Expires
<u>Michael Conahan</u>	<u>12/31/2026</u>
<u>Douglas Rex</u>	<u>12/31/2024</u>
<u>Jeremiah Carnes</u>	<u>12/31/2025</u>
<u>Martin Quinn</u>	<u>12/31/2024</u>
<u>Robert Dessino</u>	<u>12/31/2025</u>
<u>Kevin Dotey</u>	<u>12/31/2026</u>
<u></u>	
<u></u>	
<u></u>	

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of MIDDLESEX, County of MIDDLESEX for the Fiscal Year 2024

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2024;

Be it Further Resolved, that said Budget be published in the The Courier News

in the issue of April 19, 2024

The Governing Body of the BOROUGH of MIDDLESEX does hereby approve the following as the Budget for the year 2024:

RECORDED VOTE

(Insert Last Name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of MIDDLESEX, County of MIDDLESEX, on April 9, 2024.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH HALL, on May 14, 2024 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2024 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2024
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)}		17,193,066.00
2. Appropriations excluded from "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		6,300,165.91
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		6,300,165.91
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	98.53% Percent of Tax Collections	775,000.00
Building Aid Allowance 2024 - \$ 		
for Schools-State Aid 2023 - \$ 		24,268,231.91
4. Total General Appropriations (Item 9, Sheet 29)		24,268,231.91
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		8,082,442.73
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)		15,410,454.93
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		-
(c) Minimum Library Tax		775,334.25

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2023 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	SWIM POOL Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	23,588,548.11	477,658.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	23,588,548.11	477,658.00	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	22,559,504.33	438,476.92	-	-	-	-	-
Reserved	1,029,043.75	39,181.08	-	-	-	-	-
Unexpended Balances Canceled	0.03	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	23,588,548.11	477,658.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2023	23,327,729.33	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	16,718,000.10
Subtotal	23,327,729.33		
Exceptions Less:		Additions:	
Total Other Operations	3,199,876.00	New Construction (Assessor Certification)	25,786.40
Total Uniform Construction Code		2022 Cap Bank Utilized	74,482.04
Total Interlocal Service Agreement	265,000.00	2023 Cap Bank Utilized	(60,000.00)
Total Additional Appropriations		Shared Service S&W	(60,000.00)
Total Capital Improvements	200,000.00	Shared Service OE	365,020.00
Total Debt Service	2,300,049.94	Employee Group Insurance	345,288.44
Transferred to Board of Education		Total Additions	345,288.44
Type I School Debt			
Total Public & Private Programs	188,161.36	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	<u>17,063,288.54</u>
Judgements	20,000.00		
Total Deferred Charges	69,398.03	Additional Increase to COLA rate. 3.5%	
Cash Deficit		Amount of Increase allowable. 1.0%	<u>163,102.44</u>
Reserve for Uncollected Taxes	775,000.00		
Total Exceptions	7,017,485.33		
Amount on Which CAP is Applied	16,310,244.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>17,226,390.98</u>
2.5% CAP	<u>407,756.10</u>		
Allowable Operating Appropriations before		Total General Appropriations for Municipal Purposes	<u>17,193,066.00</u>
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	16,718,000.10	<i>(Sheet 19, H-1)</i>	
		Over or (Under) Appropriations Cap	<u>(33,324.98)</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.)

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 - 2024	<u>\$ 3,650,000.00</u>
--	------------------------

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>475,000.00</u>
-------------------------------------	-------------------

<u>3,175,000.00</u>

Budgeted Group Insurance - Inside CAP	<u>3,117,920.00</u>
---------------------------------------	---------------------

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

Budgeted Group Insurance - Outside CAP	<u>57,080.00</u>
--	------------------

TOTAL	<u><u>3,175,000.00</u></u>
-------	----------------------------

Instead of receiving Health Benefits, 7 employees have elected an opt-out for 2024. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u><u>\$ 30,000.00</u></u>

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	14,341,313.94
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	69,398.00
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>14,271,915.94</u>
Plus 2% CAP Increase	<u>285,438.32</u>
ADJUSTED TAX LEVY	<u>14,557,354.26</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>14,557,354.26</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

14,557,354.26

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	117,040.00
Allowable Pension Obligations Increases	32,574.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	108,634.00
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>258,248.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	

ADJUSTED TAX LEVY

14,815,602.26

Additions:

New Ratables - Increase for new construction	4,152,400
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.621</u>
New Ratable Adjustment to Levy	25,786.40
Amounts approved by Referendum	
Levy CAP Bank Applied	825,302.35

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

15,666,691.01

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

15,410,454.93

OVER OR (UNDER) 2% LEVY CAP

(256,236.08)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2021

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2024)	
Amount Used in CY 2024	
Balance to Expire	-

2022

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2024 - CY 2025)	437,527
Amount Used in CY 2024	
Balance to Carry Forward (CY 2025)	437,527

2023

Maximum Allowable Amount to be Raised by Taxation	14,431,472
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2024 - CY 2026)	14,341,314
Amount Used in CY 2024	90,158
Balance to Carry Forward (CY 2025 - CY2026)	90,158

2024

Maximum Allowable Amount to be Raised by Taxation	15,666,691
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2027)	15,410,455
	256,236

Total Levy CAP Bank

783,921

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
1. Surplus Anticipated	08-101	925,000.00	1,600,000.00	1,600,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	925,000.00	1,600,000.00	1,600,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	16,500.00	13,800.00	16,553.20
Other	08-104	38,900.00	43,800.00	37,938.85
Fees and Permits	08-105	16,600.00	3,800.00	16,622.21
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	136,900.00	82,000.00	136,949.94
Other	08-109			
Interest and Costs on Taxes	08-112	134,600.00	139,350.00	134,697.82
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	120,300.00	48,900.00	120,087.92
Anticipated Utility Operating Surplus	08-114			
Sewer Rents Receivable	08-123	850,000.00	885,000.00	988,879.98

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	1,750,611.00	1,635,150.00	1,878,574.01

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160	333,600.00	510,000.00	333,659.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	333,600.00	510,000.00	333,659.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
Recycling Tonnage Grant	10-569	16,919.97	58,624.32	58,624.32
Drunk Driving Enforcement Fund	10-510			-
Municipal Alliance on Alcoholism & drug Abuse	10-506	7,978.00	7,978.00	7,978.00
Body Armor Replacement Fund - State	10-505	2,355.66	1,789.21	1,789.21
Information Assistance - Older Americans Act	10-656	7,000.00	7,000.00	7,000.00
Transportation Assistance - Older Americans Act	10-656	10,000.00	10,000.00	10,000.00
CDBG - County HUD Funds	10-659	63,854.00	64,854.00	64,854.00
Body Armor Replacement Fund - Federal	10-505	2,275.52	4,254.53	4,254.53
Clean Communities Grant	10-602			-
Distracted Driving Grant - 2023	10-508	7,000.00	34,160.00	34,160.00
Fiscal Year 2024 American Rescue Plan Grant		21,000.00		-
Municipal Alliance DMHAS Leadership			5,000.00	5,000.00
National Opioid Settlement			17,233.66	17,233.66
Older Americans Education			2,000.00	2,000.00
Assistance to Firefighters Grant			178,795.12	178,795.12
Alcohol Education and Rehabilitation			648.97	648.97
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
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
Clean Communities			32,647.83	32,647.83
Click it or Ticket			7,000.00	7,000.00
Stormwater Assistance Grant			15,000.00	15,000.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
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	138,383.15	446,985.64	446,985.64

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Capital Fund Balance	08-228	200,000.00	69,398.03	69,398.03
Cable TV Franchise Fee	08-117	88,613.76	87,922.45	87,922.45
Host Community Benefits Funds	08-132	54,400.00	48,400.00	54,454.54
PILOT - RG Middlesex, LLC	08-210	501,079.00	525,000.00	513,683.60
PILOT - Middlesex Residential Urban Renewal, LLC	08-210	186,456.00	217,000.00	217,386.36
PILOT - CP Middlesex LLC	08-210	319,500.00	319,358.75	347,173.87
PILOT - Middlesex Residential Urban Renewal, LLC - Sewer Tie-in	08-210			
PILOT - Middlesex Residential Urban Renewal, LLC - Excess	08-210	329,815.08	183,452.46	183,452.46
PILOT - 150 Lofts, LLC - Excess	08-210	98,421.00	97,183.72	97,183.72
Reserve for Payment of Debt Service	08-227	146,580.21	94,399.90	94,399.90
Hazardous Waste Facilities Siting Act (NJSA 13-15-80)	08-134	100,000.00	100,000.00	100,000.00
Middlesex Borough Schools	08-134	36,844.00	36,682.00	36,682.00
Interfund - Statutory Excess Due from Animal Control Fund		4,811.93	18,530.22	18,530.22
Rental Registration Fees		36,000.00	170,000.00	36,000.00
Sale of Municipal Assets		231,000.00		
Sale of Municipal Assets - Cell Tower		14,644.96		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	2,348,165.94	1,967,327.53	1,856,267.15

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
Summary of Revenues				
	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	925,000.00	1,600,000.00	1,600,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	1,750,611.00	1,635,150.00	1,878,574.01
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,986,682.64	1,884,959.00	1,884,958.72
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	333,600.00	510,000.00	333,659.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	138,383.15	446,985.64	446,985.64
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	2,348,165.94	1,967,327.53	1,856,267.15
Total Miscellaneous Revenues	13-099	6,557,442.73	6,444,422.17	6,400,444.52
4. Receipts from Delinquent Taxes	15-499	600,000.00	510,000.00	539,641.73
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	8,082,442.73	8,554,422.17	8,540,086.25
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	15,410,454.93	14,341,313.94	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	775,334.25	692,812.00	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	16,185,789.18	15,034,125.94	15,129,248.24
7. Total General Revenues	13-299	24,268,231.91	23,588,548.11	23,669,334.49

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Office of Administrator						-		-
Salaries & Wages	20-100	1	155,000.00	133,500.00		133,500.00	130,850.14	2,649.86
Other Expenses	20-100	2	37,900.00	30,850.00		30,850.00	25,341.50	5,508.50
						-		-
Postage for All Departments						-		-
Other Expenses	20-120	2	25,000.00	25,000.00		25,000.00	16,869.98	8,130.02
						-		-
Printing and Advertising						-		-
Other Expenses	20-120	2	18,000.00	14,000.00		14,000.00	10,417.06	3,582.94
						-		-
Mayor and Council						-		-
Salaries & Wages	20-110	1	8,800.00	8,800.00		8,800.00	8,799.84	0.16
Other Expenses	20-110	2	6,000.00	5,000.00		5,000.00	4,714.26	285.74
						-		-
Office of Municipal Clerk						-		-
Salaries & Wages	20-120	1	208,500.00	200,500.00		200,500.00	195,586.16	4,913.84
Other Expenses	20-120	2	12,100.00	14,100.00		14,100.00	7,203.78	6,896.22
Elections	20-120	2	12,000.00	11,000.00		11,000.00	10,996.53	3.47
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Office of Finance						-		-
Salaries & Wages	20-130	1	168,500.00	165,000.00		165,000.00	165,000.00	-
Other Expenses	20-130	2	51,300.00	50,600.00		55,600.00	46,458.84	9,141.16
						-		-
Auditing Services						-		-
Other Expenses	20-135	2	40,000.00	40,000.00		40,000.00	37,650.00	2,350.00
						-		-
Revenue Administration						-		-
Salaries & Wages	20-145	1	126,500.00	123,000.00		123,000.00	119,884.48	3,115.52
Other Expenses	20-145	2	6,860.00	9,425.00		9,425.00	8,598.12	826.88
						-		-
Division of Assessments						-		-
Salaries & Wages	20-150	1	36,500.00	35,700.00		35,700.00	35,700.00	-
Other Expenses	20-150	2	4,000.00	3,850.00		3,850.00	3,599.36	250.64
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Legal Services (Legal Department):						-		-
Other Expenses	20-155	2	180,000.00	171,000.00		171,000.00	129,974.54	41,025.46
						-		-
Computer Data Services:						-		-
Salaries & Wages	20-140	1				-		-
Other Expenses	20-140	2	308,150.00	298,250.00		298,250.00	276,744.88	21,505.12
						-		-
Engineering Services:						-		-
Other Expenses	20-165	2	58,500.00	65,000.00		65,000.00	41,166.86	23,833.14
						-		-
Environmental Legal & Engineering Services:						-		-
Other Expenses	20-150	2	23,000.00	19,000.00		19,000.00	6,468.00	12,532.00
						-		-
Purchasing Agent:						-		-
Other Expenses	20-150	2	1,750.00	1,850.00		1,850.00	689.87	1,160.13
						-		-
Joint Land Use Board:						-		-
Salaries & Wages	21-184	1	5,000.00	5,000.00		5,000.00	3,750.00	1,250.00
Other Expenses	21-184	2	14,000.00	16,200.00		16,200.00	5,422.03	10,777.97
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Code Enforcement:						-		-
Salaries & Wages	21-185	1	60,000.00	77,000.00		67,000.00	61,794.38	5,205.62
Other Expenses	21-185	2	7,000.00	8,800.00		8,800.00	7,041.71	1,758.29
						-		-
Insurance:						-		-
Temporary Disability Insurance	23-210	2	31,200.00	30,000.00		30,000.00	28,503.46	1,496.54
Long Term Disability Insurance	23-211	2	21,500.00	20,000.00		20,000.00	19,497.61	502.39
General Liability Insurance	23-215	2	330,000.00	296,000.00		296,000.00	296,000.00	-
Workmen's Compensation	23-220	2	220,500.00	192,000.00		192,000.00	191,337.00	663.00
Employee Group Insurance	23-222	2	3,117,920.00	2,652,600.00		2,575,600.00	2,476,753.06	98,846.94
						-		-
Health Benefit Waiver:						-		-
Other Expenses	23-222	2	30,000.00	30,000.00		30,000.00	28,803.27	1,196.73
						-		-
Flood Plain Management						-		-
Other Expenses	21-185	2	13,000.00	23,000.00		5,500.00	3,060.00	2,440.00
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public Safety Functions:						-		-
Police:						-		-
Salaries & Wages	25-240	1	4,220,000.00	3,975,000.00		3,905,000.00	3,781,910.81	123,089.19
Other Expenses	25-240	2	140,100.00	283,450.00		338,450.00	205,533.78	132,916.22
						-		-
Juvenile Conference Committee:						-		-
Salaries & Wages	25-241	1	2,215.00	2,215.00		2,215.00	2,215.00	-
Other Expenses	25-241	2	100.00	250.00		250.00	-	250.00
						-		-
Fire Department:						-		-
Other Expenses	25-265	2	200,400.00	175,650.00		175,650.00	172,379.74	3,270.26
						-		-
Rescue Squad Contribution:						-		-
Other Expenses	25-260	2	20,000.00	20,000.00		20,000.00	20,000.00	-
Emergency Management Services:						-		-
Salaries & Wages	25-252	1	6,000.00	6,000.00		6,000.00	6,000.00	-
Other Expenses	25-252	2	16,750.00	18,500.00		18,500.00	8,098.01	10,401.99
						-		-
Public Defender:						-		-
Other Expenses	25-255	2	10,000.00	12,000.00		12,000.00	6,925.00	5,075.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public Safety Functions:						-		-
Hazardous Waste Facilities Tax						-		-
Other Expenses	25-255	2				-		-
Fire Hydrant Fees:						-		-
Other Expenses	25-260	2	220,000.00	220,000.00		238,000.00	219,600.00	18,400.00
Municipal Prosecutor:						-		-
Other Expenses	25-275	2	28,000.00	20,000.00		26,000.00	19,500.00	6,500.00
Municipal Court:						-		-
Salaries & Wages	43-490	1	210,000.00	203,500.00		203,500.00	203,500.00	-
Other Expenses	43-490	2	10,700.00	9,750.00		9,750.00	9,284.39	465.61
Public Works Functions:						-		-
Street Department:						-		-
Salaries & Wages	26-290	1	918,000.00	807,100.00		807,100.00	782,440.04	24,659.96
Other Expenses	26-290	2	130,000.00	129,500.00		129,500.00	118,790.60	10,709.40
Garbage and Trash Removal:						-		-
Salaries & Wages	26-292	1	418,000.00	408,500.00		398,000.00	365,310.97	32,689.03
Other Expenses	26-292	2	50,000.00	45,100.00		45,100.00	42,188.29	2,911.71
Solid Waste Collection:						-		-
Salaries & Wages	26-305	1	175,000.00	219,700.00		204,700.00	193,831.60	10,868.40
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Buildings & Grounds:						-		-
Salaries & Wages	26-310	1	57,500.00	38,500.00		28,500.00	21,463.70	7,036.30
Other Expenses	26-310	2	120,000.00	120,000.00		120,000.00	101,738.88	18,261.12
Community Services Act:						-		-
Other Expenses	26-310	2	45,000.00	46,700.00		46,700.00	46,683.64	16.36
Public Works Functions:						-		-
Shade Tree Commission:						-		-
Salaries & Wages	26-300	1	2,665.00	2,610.00		2,610.00	2,609.93	0.07
Other Expenses	26-300	2	55,000.00	45,000.00		55,000.00	52,603.60	2,396.40
Rental of Rescue Squad Building:						-		-
Other Expenses	26-315	2	10,000.00	10,000.00		10,000.00	8,150.00	1,850.00
						-		-
Health & Human Services:						-		-
Board of Health:						-		-
Other Expenses	27-330	2	84,000.00	75,600.00		75,600.00	75,285.46	314.54
Senior Nutrition Program:						-		-
Salaries & Wages	27-331	1	22,650.00	17,650.00		22,650.00	22,074.00	576.00
Animal Control Services:						-		-
Other Expenses	27-340	2	36,000.00	30,000.00		30,000.00	28,400.00	1,600.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Title III Senior Medical Transportation:						-		-
Salaries & Wages	27-332	1	39,100.00	15,000.00		15,000.00	10,602.00	4,398.00
Title III Information & Assistance Program:						-		-
Salaries & Wages	27-332	1	40,300.00	37,000.00		37,000.00	36,859.92	140.08
Parks and Recreation Function:						-		-
Parks & Playgrounds:						-		-
Salaries & Wages	28-370	1	547,000.00	569,850.00		559,850.00	537,208.07	22,641.93
Other Expenses	28-370	2	76,550.00	73,550.00		73,550.00	69,512.72	4,037.28
Housing and Community Advisory Board:						-		-
Salaries & Wages	27-335	1	500.00	500.00		500.00	375.00	125.00
Other Expenses	27-335	2	100.00	100.00		100.00		100.00
Beautification Committee:						-		-
Other Expenses	28-372	2	1,000.00	1,000.00		1,000.00	169.79	830.21
Multi-Family Solid Waste Collection						-		-
Other Expenses	26-305	2	30,000.00	20,000.00		77,500.00	77,208.00	292.00
Recreation Services & Programs:						-		-
Salaries & Wages	28-370	1	91,000.00	85,000.00		75,000.00	72,795.40	2,204.60
Other Expenses	28-370	2	25,000.00	19,000.00		19,000.00	14,870.86	4,129.14
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Senior Bus Transportation:						-		-
Salaries & Wages	27-330	1		19,500.00		-		-
Other Expenses	27-330	2	4,500.00	4,500.00		14,500.00	14,500.00	-
Senior Citizen Coordinator						-		-
Salaries & Wages	27-331	1	70,000.00	68,100.00		68,100.00	68,029.94	70.06
Other Expenses	27-331	2	23,900.00	21,400.00		23,400.00	21,617.33	1,782.67
Utility Expenses & Purchases:						-		-
Electricity	31-430	2	190,000.00	190,000.00		190,000.00	159,025.13	30,974.87
Street Lighting	31-435	2	185,000.00	170,000.00		185,000.00	168,076.22	16,923.78
Telephones	31-440	2	70,000.00	57,000.00		66,500.00	61,274.41	5,225.59
Water	31-445	2	40,000.00	40,000.00		40,000.00	31,546.47	8,453.53
Natural Gas	31-446	2	30,000.00	30,000.00		30,000.00	21,206.73	8,793.27
Fuel Oil	31-460	2	75,000.00	75,000.00		85,000.00	75,000.00	10,000.00
Gasoline	31-455	2	110,000.00	90,000.00		125,000.00	110,000.00	15,000.00
Sewerage Processing & Disposal:						-		-
Salaries & Wages	31-455	1	128,000.00	103,150.00		96,150.00	79,677.02	16,472.98
Other Expenses	31-455	2	26,150.00	25,150.00		33,150.00	27,691.73	5,458.27
Landfill/Solid Waste Disposal Costs:						-		-
Landfill Fees						-		-
Other Expenses	32-465	2	425,000.00	400,000.00		400,000.00	359,266.94	40,733.06

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	210,000.00	206,000.00		206,000.00	201,930.74	4,069.26
Other Expenses	22-195	2	6,300.00	5,500.00		6,000.00	5,466.62	533.38
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Celebration of Public Events:						-		-
Other Expenses	30-420	2	25,500.00	23,000.00		23,000.00	22,284.68	715.32
						-		-
Other Common Operating Functions:						-		-
Accumulated Sick Leave Compensation:						-		-
Salaries and Wages	30-415	1	75,000.00	75,000.00		75,000.00	75,000.00	-
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
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						-		-
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						-		-
						-		-
						-		-
Total Operations (Item 8(A)) within "CAPS"	34-199		15,091,460.00	14,142,600.00	-	14,132,600.00	13,242,389.88	890,210.12
B. Contingent	35-470	2	15,000.00	15,000.00	XXXXXXXXXX	15,000.00		15,000.00
Total Operations Including Contingent - within "CAPS"	34-201		15,106,460.00	14,157,600.00	-	14,147,600.00	13,242,389.88	905,210.12
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	8,001,730.00	7,608,375.00	-	7,451,375.00	7,185,199.14	266,175.86
Other Expenses (Including Contingent)	34-201	2	7,104,730.00	6,549,225.00	-	6,696,225.00	6,057,190.74	639,034.26

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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		564,592.00	521,586.00		521,586.00	521,586.00	-
Social Security System (O.A.S.I.)	36-472		365,000.00	340,000.00		350,000.00	348,212.69	1,787.31
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		1,143,014.00	1,279,058.00		1,279,058.00	1,279,058.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
Pension and Firemen's Widow	36-476					-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		14,000.00	12,000.00		12,000.00	11,612.66	387.34
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		2,086,606.00	2,152,644.00	-	2,162,644.00	2,160,469.35	2,174.65
(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		17,193,066.00	16,310,244.00	-	16,310,244.00	15,402,859.23	907,384.77

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Maintenance of Free Public Library	29-390	2	775,334.25	692,812.00		692,812.00	692,812.00	-
						-		-
MCUA - Sewer Authority - Contractual	31-456	2	1,600,000.00	1,475,000.00		1,475,000.00	1,455,782.49	19,217.51
						-		-
Piscataway Sewerage Authority - Share of Costs	31-456	2	350,000.00	260,000.00		260,000.00	240,074.53	19,925.47
						-		-
LOSAP	25-286	2	60,000.00	60,000.00		60,000.00		60,000.00
						-		-
						-		-
						-		-
						-		-
Insurance:						-		-
Employee Group Insurance	23-222	2	57,080.00	422,400.00		422,400.00	422,400.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Stormwater Pollution Programs:						-		-
NJPDES/Stormwater Permit						-		-
Salaries & Wages	26-298	1	286,664.00	286,664.00		286,664.00	286,664.00	-
Other Expenses	26-298	2	3,000.00	3,000.00		3,000.00	3,000.00	-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		3,132,078.25	3,199,876.00	-	3,199,876.00	3,100,733.02	99,142.98

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
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					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
County Curbside Collection Program:						-		-
Other Expenses	42-102	2	265,000.00	265,000.00		265,000.00	242,484.00	22,516.00
						-		-
Emergency Dispatch Services						-		-
Other Expenses		2	218,000.00			-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		483,000.00	265,000.00	-	265,000.00	242,484.00	22,516.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
Clean Communities Grant	41-602	2				-	-	-
Recycling Tonnage Grant	41-569	2	16,919.97	58,624.32		58,624.32	58,624.32	-
CDBG	41-659	2	63,854.00	64,854.00		64,854.00	64,854.00	-
Municipal Alliance on Alcohol & Drug Abuse	41-506	2	7,978.00	7,978.00		7,978.00	7,978.00	-
Municipal Alliance on Alcohol & Drug Abuse - Match	41-506	2	1,994.50	1,994.50		1,994.50	1,994.50	-
Body Armor Grant - Federal	41-505	2	2,275.52	4,254.53		4,254.53	4,254.53	-
Body Armor Grant - State	41-505	2	2,355.66	1,789.21		1,789.21	1,789.21	-
DDEF	41-510	2				-	-	-
Older Americans Act	41-656	1	17,000.00	17,000.00		17,000.00	17,000.00	-
Distracted Driving Grant - 2023	41-508	2	7,000.00	34,160.00		34,160.00	34,160.00	-
Fiscal Year 2024 American Rescue Plan Grant		2	21,000.00			-	-	-
Municipal Alliance DMHAS Leadership		2				-	-	-
Older Americans Education		2		2,000.00		2,000.00	2,000.00	-
National Opioid Settlement		2		17,233.66		17,233.66	17,233.66	-
Stormwater Assistance Grant		2		15,000.00		15,000.00	15,000.00	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Municipal Alliance DMHAS Leadership		2		5,000.00		5,000.00	5,000.00	-
Clean Communities Program		2		32,647.83		32,647.83	32,647.83	-
Click it or Ticket		2		7,000.00		7,000.00	7,000.00	-
Alcohol Education and Rehabilitation		2		648.97		648.97	648.97	-
Assistance to Firefighters Grant		2		178,795.12		178,795.12	178,795.12	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
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						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS" (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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		140,377.65	448,980.14	-	448,980.14	448,980.14	-
Total Operations - Excluded from "CAPS"	34-305		3,755,455.90	3,913,856.14	-	3,913,856.14	3,792,197.16	121,658.98
Detail:								
Salaries & Wages	34-305	1	303,664.00	303,664.00	-	303,664.00	303,664.00	-
Other Expenses	34-305	2	3,451,791.90	3,610,192.14	-	3,610,192.14	3,488,533.16	121,658.98

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(C) Capital Improvements - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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		150,000.00	200,000.00	-	200,000.00	200,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		1,341,472.00	1,316,472.00		1,316,472.00	1,316,472.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		200,000.00	110,000.00		110,000.00	110,000.00	XXXXXXXXXX
Interest on Bonds	45-930		263,650.00	414,315.42		414,315.42	414,315.42	XXXXXXXXXX
Interest on Notes	45-935		369,590.50	75,140.00		75,140.00	75,140.00	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayment Principal & Interest	45-940			6,498.15		6,498.15	6,498.12	XXXXXXXXXX
Infrastructure Loan:						-		XXXXXXXXXX
Loan Repayment Principal & Interest	45-942		111,363.27	148,824.37		148,824.37	148,824.37	XXXXXXXXXX
MCIA Loan:						-		XXXXXXXXXX
Loan Repayment Principal & Interest	45-943			228,800.00		228,800.00	228,800.00	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Deferred Charges to Future Taxation - Unfunded					XXXXXXXXXX	-		XXXXXXXXXX
Ordinance 1643-05	46-892	2		35,966.00	XXXXXXXXXX	35,966.00	35,966.00	XXXXXXXXXX
Ordinance 1688-06	46-892	2		8,805.00	XXXXXXXXXX	8,805.00	8,805.00	XXXXXXXXXX
Ordinance 1808-12	46-892	2	34,334.53	24,627.03	XXXXXXXXXX	24,627.03	24,627.03	XXXXXXXXXX
Ordinance 1715-14			69,476.44		XXXXXXXXXX	-		XXXXXXXXXX
Ordinance 1857-14			4,823.27		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		108,634.24	69,398.03	XXXXXXXXXX	69,398.03	69,398.03	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480			20,000.00		20,000.00	20,000.00	XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		6,300,165.91	6,503,304.11	-	6,503,304.11	6,381,645.10	121,658.98

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		6,300,165.91	6,503,304.11	-	6,503,304.11	6,381,645.10	121,658.98
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		23,493,231.91	22,813,548.11	-	22,813,548.11	21,784,504.33	1,029,043.75
(M) Reserve for Uncollected Taxes	50-899		775,000.00	775,000.00	XXXXXXXXXX	775,000.00	775,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		24,268,231.91	23,588,548.11	-	23,588,548.11	22,559,504.33	1,029,043.75

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	17,193,066.00	16,310,244.00	-	16,310,244.00	15,402,859.23	907,384.77
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	3,132,078.25	3,199,876.00	-	3,199,876.00	3,100,733.02	99,142.98
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	483,000.00	265,000.00	-	265,000.00	242,484.00	22,516.00
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	140,377.65	448,980.14	-	448,980.14	448,980.14	-
Total Operations Excluded from "CAPS"	34-305	3,755,455.90	3,913,856.14	-	3,913,856.14	3,792,197.16	121,658.98
(C) Capital Improvements	44-999	150,000.00	200,000.00	-	200,000.00	200,000.00	-
(D) Municipal Debt Service	45-999	2,286,075.77	2,300,049.94	-	2,300,049.94	2,300,049.91	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	108,634.24	69,398.03	XXXXXXXXXX	69,398.03	69,398.03	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	20,000.00	-	20,000.00	20,000.00	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	775,000.00	775,000.00	XXXXXXXXXX	775,000.00	775,000.00	XXXXXXXXXX
Total General Appropriations	34-499	24,268,231.91	23,588,548.11	-	23,588,548.11	22,559,504.33	1,029,043.75

DEDICATED SWIM POOL UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SWIM POOL UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	78,528.00	78,528.00		78,528.00	78,528.00	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 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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	19,265.00	19,000.00		19,000.00	17,877.87	1,122.13
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 SWIM POOL UTILITY APPROPRIATIONS	55-599	493,010.00	477,658.00	-	477,658.00	438,476.92	39,181.08

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
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 2023
		2024	2023	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
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 2023
		2024	2023	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
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 2024 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:

Housing and Community Development Act of 1974; Recycling Program; Developer's Escrow Fund; Uniform Fire Safety Act Penalty Monies; Municipal Public Defender; September 11, 2001 Memorial Fund Donations; Accumulated Absences; Performing Arts Donations; Tree Replacement Fund Donations; Police Donations; Parking Offense Adjudication Act; Law Enforcement Trust Fund; Municipal Alliance on Alcohol and Drug Abuse; 100th Anniversary Celebration Donations; Recreation Trust Fund; Outside Employment of Off-Duty Municipal Police Officer; Disposal of Forfeited Property; Storm Recovery Trust Fund; Senior Assisted Transportation Donations; Older Americans Act Programs Donations; Police Community Education Program for Youth Services Donations; Park Improvements and Equipment Donations; Culture and Heritage Programs Donations

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, 2023

ASSETS	
Cash and Investments	6,146,840.71
Due from State of N.J.(c. 20, P.L. 1961)	2,454.31
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	641,049.09
Tax Title Lien Receivable	103,610.30
Property Acquired by Tax Title Lien Liquidation	1,423,139.00
Other Receivables	188,590.68
Deferred Charges Required to be in 2024 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2024	-
Total Assets	8,505,684.09
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	3,606,038.76
Reserves for Receivables	2,356,389.07
Surplus	2,543,256.26
Total Liabilities, Reserves and Surplus	8,505,684.09

School Tax Levy Unpaid	13,944,510.00
Less: School Tax Deferred	12,568,492.00
*Balance Included in Above "Cash Liabilities"	1,376,018.00

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

	YEAR 2023	YEAR 2022
Surplus Balance, January 1	3,109,881.99	2,741,284.94
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2023: 98.55%, 2022: 98.7%)	50,234,834.94	48,049,723.08
Delinquent Taxes	539,641.73	514,719.59
Other Revenues and Additions to Income	7,358,731.49	8,525,636.04
Total Funds	61,243,090.15	59,831,363.65
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	22,813,548.08	22,031,190.49
School Taxes (Including Local and Regional)	27,726,570.00	27,256,071.00
County Taxes (Including Added Tax Amounts)	8,154,016.70	7,379,059.00
Special District Taxes	5,699.11	55,161.17
Other Expenditures and Deductions from Income		
Total Expenditures and Tax Requirements	58,699,833.89	56,721,481.66
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	58,699,833.89	56,721,481.66
Surplus Balance, December 31	2,543,256.26	3,109,881.99

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2024 Budget

Surplus Balance, December 31	2,543,256.26
Current Surplus Anticipated in 2024 Budget	925,000.00
Surplus Balance Remaining	1,618,256.26

2024

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 MIDDLESEX
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The 2024 Capital Budget represents the Governing Body's projections of necessary capital projects needed to meet the current needs of the municipality. Full implementation of these capital projects depends upon the availability of funds needed to finance the contemplated capital programs. The implementation of these capital programs requires action and approval of the Governing Body.

CAPITAL BUDGET (Current Year Action) 2024

Local Unit

BOROUGH OF MIDDLESEX

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Buildings & Grounds	1	895,000.00			14,000.00			266,000.00	615,000.00
Emergency Management	2	21,000.00			1,050.00			19,950.00	-
Fire Department	3	1,474,000.00			13,200.00			250,800.00	1,210,000.00
Garbage Department	4	150,000.00			-			-	150,000.00
IT Services	5	253,500.00			5,550.00			105,450.00	142,500.00
Library	6	39,000.00			1,350.00			25,650.00	12,000.00
Parks Department	7	345,000.00			6,500.00			123,500.00	215,000.00
Police Department	8	1,032,980.00			10,449.00			198,531.00	824,000.00
Recreation Department	9	245,000.00			2,625.00			49,875.00	192,500.00
Road Department	10	515,000.00			13,000.00			247,000.00	255,000.00
Senior Services	11	242,000.00			4,250.00			80,750.00	157,000.00
Sewer Department	12	300,000.00			2,500.00			47,500.00	250,000.00
Administration	13	330,000.00			4,000.00			76,000.00	250,000.00
Road Construction	14	4,500,000.00			37,500.00		500,000.00	212,500.00	3,750,000.00
Lincoln Park	15	60,000.00			3,000.00			57,000.00	-
Victor Crowell Park	16	50,000.00			2,500.00			47,500.00	-
Administrative Costs	17	180,000.00			1,500.00			28,500.00	150,000.00
		-							
TOTAL - THIS PAGE	XXXXX	10,632,480.00	-	-	122,974.00	-	500,000.00	1,836,506.00	8,173,000.00

CAPITAL BUDGET (Current Year Action) 2024

Local Unit

BOROUGH OF MIDDLESEX

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
		-							
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		-							
TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

CAPITAL BUDGET (Current Year Action) 2024

Local Unit

BOROUGH OF MIDDLESEX

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
		-							
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		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	10,632,480.00	-	-	122,974.00	-	500,000.00	1,836,506.00	8,173,000.00

6 YEAR CAPITAL PROGRAM - 2024 to 2029 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF MIDDLESEX

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2024	5b 2025	5c 2026	5d 2027	5e 2028	5f 2029
Buildings & Grounds	1	895,000.00		280,000.00	270,000.00	150,000.00	125,000.00	25,000.00	45,000.00
Emergency Management	2	21,000.00		21,000.00	-	-	-	-	-
Fire Department	3	1,474,000.00		264,000.00	280,000.00	310,000.00	200,000.00	210,000.00	210,000.00
Garbage Department	4	150,000.00		-	-	-	-	75,000.00	75,000.00
IT Services	5	253,500.00		111,000.00	55,000.00	42,500.00	15,000.00	15,000.00	15,000.00
Library	6	39,000.00		27,000.00	12,000.00	-	-	-	-
Parks Department	7	345,000.00		130,000.00	105,000.00	55,000.00	55,000.00	-	-
Police Department	8	1,032,980.00		208,980.00	223,100.00	315,000.00	205,600.00	11,600.00	68,700.00
Recreation Department	9	245,000.00		52,500.00	44,500.00	47,500.00	35,500.00	32,500.00	32,500.00
Road Department	10	515,000.00		260,000.00	85,000.00	85,000.00	85,000.00	-	-
Senior Services	11	242,000.00		85,000.00	39,000.00	46,000.00	35,000.00	36,000.00	1,000.00
Sewer Department	12	300,000.00		50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Administration	13	330,000.00		80,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Road Construction	14	4,500,000.00		750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00
Lincoln Park	15	60,000.00		60,000.00	-	-	-	-	-
Victor Crowell Park	16	50,000.00		50,000.00	-	-	-	-	-
Administrative Costs	17	180,000.00		30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
		-							
TOTAL - THIS PAGE	XXXXX	10,632,480.00	XXXXXXXXXX	2,459,480.00	1,993,600.00	1,931,000.00	1,636,100.00	1,285,100.00	1,327,200.00

6 YEAR CAPITAL PROGRAM - 2024 to 2029 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF MIDDLESEX

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2024	5b 2025	5c 2026	5d 2027	5e 2028	5f 2029
		-							
		-							
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		-							
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		-							
TOTAL - ALL PROJECTS	XXXXXX	10,632,480.00	XXXXXXXXXX	2,459,480.00	1,993,600.00	1,931,000.00	1,636,100.00	1,285,100.00	1,327,200.00

6 YEAR CAPITAL PROGRAM - 2024 to 2029 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF MIDDLE

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 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment
Buildings & Grounds	895,000.00			44,750.00			850,250.00		
Emergency Management	21,000.00			1,050.00			19,950.00		
Fire Department	1,474,000.00			73,700.00			1,400,300.00		
Garbage Department	150,000.00			7,500.00			142,500.00		
IT Services	253,500.00			12,675.00			240,825.00		
Library	39,000.00			1,950.00			37,050.00		
Parks Department	345,000.00			17,250.00			327,750.00		
Police Department	1,032,980.00			51,649.00			981,331.00		
Recreation Department	245,000.00			12,250.00			232,750.00		
Road Department	515,000.00			25,750.00			489,250.00		
Senior Services	242,000.00			12,100.00			229,900.00		
Sewer Department	300,000.00			15,000.00			285,000.00		
Administration	330,000.00			16,500.00			313,500.00		
Road Construction	4,500,000.00			225,000.00		3,000,000.00	1,275,000.00		
Lincoln Park	60,000.00			3,000.00			57,000.00		
Victor Crowell Park	50,000.00			2,500.00			47,500.00		
Administrative Costs	180,000.00			9,000.00			171,000.00		
	-			-					
TOTAL - THIS PAGE	10,632,480.00	-	-	531,624.00	-	3,000,000.00	7,100,856.00	-	-

**6 YEAR CAPITAL PROGRAM - 2024 to 2029
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit BOROUGH OF MIDDLE

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 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment
	-			-					
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TOTAL - THIS PAGE	-	-	-	-	-	-	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 15,106,460.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 2,086,606.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 3,755,455.90
(c) Capital Improvements	44-999	\$ 150,000.00
(d) Municipal Debt Service	45-999	\$ 2,286,075.77
(e) Deferred Charges - Municipal	46-999	\$ 108,634.24
(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	\$ 775,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 24,268,231.91

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 _____, 2024. 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 2024 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 _____, 2024, _____, Clerk

Signature

BOROUGH OF MIDDLESEX

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2023	APPROPRIATIONS	FCOA	Appropriated		Expended 2023	
		2024	2023				for 2024	for 2023	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:					Payment of Bond Principal	54-920-2				XXXXXXXXXX
					(Date)					
Rate Assessed:					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Tax Collected to date:					Interest on Bonds	54-930-2				XXXXXXXXXX
Total Expended to date:					(Acres)					
Total Acreage Preserved to date:					Interest on Notes	54-935-2				XXXXXXXXXX
Recreation land preserved in 2023:					(Acres)					
Farmland preserved in 2023:					Reserve for Future Use	54-950-2				-
					(Acres)					
					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 MIDDLESEX

Year Ending: December 31, 2023

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

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

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

Date

Clerk of the Governing Body