

BOROUGH OF RUTHERFORD

SUMMARY OF 2023 BUDGET

Total Budget	37,318,307.20	100.0%	Future Budget Projections				
			2024	2025	2026	2027	
Employee Costs:							
Salaries & Wages							
Sheet 17	13,436,670.00		102.00%	13,705,403.40	13,979,511.47	14,259,101.70	14,544,283.73
Sheet 25	173,375.10		102.00%	176,842.60	180,379.45	183,987.04	187,666.78
Total	13,610,045.10			13,882,246.00	14,159,890.92	14,443,088.74	14,731,950.52
Social Security							
Sheet 19	650,000.00		102.00%	663,000.00	676,260.00	689,785.20	703,580.90
Pensions etc.							
Sheet 19	945,168.54		105.00%	992,426.97	1,042,048.32	1,094,150.73	1,148,858.27
Sheet 19	1,989,412.42		105.00%	2,088,883.04	2,193,327.19	2,302,993.55	2,418,143.23
Sheet 19	-			-	-	-	-
Sheet 20	-			-	-	-	-
Insurance							
Sheet 14	15,000.00		105.00%	15,750.00	16,537.50	17,364.38	18,232.59
Direct Employee Costs	17,209,626.06	46.1%					
General Liability Insurance							
Sheet 14	21,200.00	0.1%	100.00%	21,200.00	21,200.00	21,200.00	21,200.00
Debt Service:							
Sheet 27	2,435,000.00	6.5%	100.00%	2,435,000.00	2,435,000.00	2,435,000.00	2,435,000.00
Reserve for Uncollected Taxes:							
Sheet 29	1,175,000.00	3.1%	100.00%	1,175,000.00	1,175,000.00	1,175,000.00	1,175,000.00
Capital Funds:							
Sheet 26a	1,861,428.55	5.0%		350,000.00	350,000.00	350,000.00	350,000.00
Deferred Charges:							
Sheet 28	-	0.0%		-	-	-	-
Grants:							
Sheet 25 (less Salaries & Wages above)	239,553.15	0.6%	110.00%	263,508.47	289,859.31	318,845.24	350,729.77
All Other Departmental OE's:							
Various Line Items	14,376,499.44	38.5%	101.00%	14,520,264.43	14,665,467.08	14,812,121.75	14,960,242.97
Projected Budget Totals				36,407,278.91	37,024,590.32	37,659,549.59	38,312,938.24

**BOROUGH OF RUTHERFORD
2023 BUDGET FUNDING**

Project Tax Results

Budget Funding:

Fund Balance	3,275,000.00
Local Revenues	5,531,331.48
State Aid	1,466,385.54
Grants	455,233.15
Delinquent Tax	475,000.00
Local Purpose Tax	26,115,357.03
	<u>37,318,307.20</u>

2024	2025	2026	2027
3,350,000.00	3,300,000.00	3,275,000.00	3,275,000.00
4,130,582.93	4,233,847.50	4,339,693.69	4,448,186.03
1,466,385.54	1,466,385.54	1,466,385.54	1,466,385.54
263,508.47	289,859.31	318,845.24	350,729.77
500,000.00	475,000.00	475,000.00	475,000.00
26,696,801.97	27,259,497.97	27,784,625.12	28,297,636.90
<u>36,407,278.91</u>	<u>37,024,590.32</u>	<u>37,659,549.59</u>	<u>38,312,938.24</u>

Ratables	2,750,406,903
Tax Rate	0.907
Increase	0.011

2,758,406,903	2,766,406,903	2,774,406,903	2,782,406,903
0.968	0.985	1.001	1.017
0.061	0.018	0.016	0.016

LEVY CAP CAL

<i>Prior Year</i>	26,115,357.03	26,696,801.97	27,259,497.97	27,784,625.12
<i>2%</i>	522,307.14	533,936.04	545,189.96	555,692.50
<i>Debt Service & Health</i>	50,000.00	50,000.00	50,000.00	50,000.00
<i>Ratables Added</i>	14,000.00	15,000.00	16,000.00	17,000.00
<i>CAP Max</i>	26,701,664.17	27,295,738.01	27,870,687.93	28,407,317.62
<i>Over / (Under) CAP</i>	(4,862.20)	(36,240.05)	(86,062.81)	(109,680.72)

2028

14,835,169.41

191,420.12

15,026,589.53

717,652.52

1,206,301.18

2,539,050.39

-

19,144.22

21,200.00

2,435,000.00

1,175,000.00

350,000.00

-

385,802.74

15,109,845.40

38,985,585.98

2028

3,275,000.00

4,559,390.68

1,466,385.54

385,802.74

475,000.00

28,824,007.02

38,985,585.98

2,790,406,903

1.033

0.016

28,297,636.90

565,952.74

50,000.00

18,000.00

28,931,589.64

(107,582.63)

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	3,275,000.00	3,050,000.00	225,000.00	7.38%
Local	5,531,331.48	3,553,034.93	1,978,296.55	55.68%
State Aid	1,466,385.54	1,384,589.00	81,796.54	5.91%
State & Federal Grants	455,233.15	329,058.22	126,174.93	38.34%
Delinquent Tax	475,000.00	500,000.00	(25,000.00)	-5.00%
Local Purpose Tax	24,938,745.75	24,545,165.83	393,579.92	1.60%
Minimum Library Tax	1,176,611.28	1,063,439.79	113,171.49	10.64%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	37,318,307.20	34,425,287.77	2,893,019.43	8.40%
APPROPRIATIONS				
Salaries & Wages	13,610,045.10	13,247,688.26	362,356.84	2.74%
Other Expenses	14,370,599.44	13,439,665.29	930,934.15	6.93%
Statutory & Deferred Charges	3,626,680.96	3,283,876.00	342,804.96	10.44%
State & Federal Grants	465,233.15	339,058.22	126,174.93	37.21%
Capital (without grants)	1,635,748.55	470,000.00	1,165,748.55	248.03%
Debt Service	2,435,000.00	2,445,000.00	(10,000.00)	-0.41%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	1,175,000.00	1,200,000.00	(25,000.00)	-2.08%
TOTAL APPROPRIATIONS	37,318,307.20	34,425,287.77	2,893,019.43	0.084038
Adopted Emergencies		-		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	24,938,745.75	24,545,165.83	393,579.92	1.60%
Local Tax Rate	0.9067	0.8960	0.0107	1.20%
Assessed Valuation	2,750,406,903	2,737,610,277	12,796,626	0.47%

STATUS OF "CAPS"

	CAP @ 0.5%	CAP COLA	2% LEVY CAP
			25,820,340.52 MAX 24,938,745.75 ACTUAL
CAP Base from Prior Year	26,260,437.00	26,260,437.00	(881,594.77) + OR ()
Rate Applied	0.50%	3.50%	
Allowable CAP	26,391,739.19	27,179,552.30	Must be zero or () to Introduce Budget
Additions:			
See Sheet 3b	116,628.21	116,628.21	
Other			
Total CAP Allowable	26,508,367.39	27,296,180.50	
Budget Expenditures Sheet 19	27,296,180.50	27,296,180.50	
Remaining or (Excess)	(787,813.11)	0.00	

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	10,113,349.98	9,408,213.00	705,136.98
Used to Fund Budget	3,275,000.00	3,050,000.00	225,000.00
Remaining Balance	6,838,349.98	6,358,213.00	480,136.98

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	99.39%	99.26%	0.13%
Used for Reserve for Taxes	98.58%	98.52%	0.06%
Remaining	0.81%	0.74%	0.07%

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

	YEAR 2023	YEAR 2022
1 Total General Appropriations for 2023 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	36,143,307.20	XXXXXXXXXXXX
2 Local District School Tax		47,898,080.00
Actual		
Estimate	48,856,041.60	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		7,746,625.72
Actual		
Estimate	8,056,490.75	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	93,055,839.55	
10 Less: Total Anticipated Revenues from 2023 in Municipal Budget (Item 5)	11,202,950.17	
11 Cash Required from 2023 to Support Local Municipal Budget and Other Taxes	81,852,889.38	
12 Amount of Item 11 divided by 98.58%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	83,027,889.38	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	48,856,041.60	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	8,056,490.75	
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	26,115,357.03	
Total Amount (Line 12)	83,027,889.38	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	1,175,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	36,143,307.20	
Item 13 - Appropriation: Reserve for Uncollected Taxes	1,175,000.00	
Subtotal	37,318,307.20	
Less: Item 10 - Total Anticipated Revenues	11,202,950.17	
Amount to Be Raised by Taxation in Municipal Budget	26,115,357.03	

Local Tax for Municipal Purpose	24,938,745.75
Addition to Local District School Tax	
Minimum Library Tax	1,176,611.28

2023 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2023 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF RUTHERFORD

COUNTY: BERGEN

<u>Frank Nunziato</u> Mayor's Name	<u>December 31, 2023</u> Term Expires
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Municipal Officials	
<u>mscanlon@rutherfordboronj.com</u> Municipal Clerk	<u>10/1/2011</u> Date of Orig. Appt.
<u>bfinelli@rutherfordboronj.com</u> Tax Collector	<u>1548</u> Cert. No.
<u>gstelter@rutherfordboronj.com</u> Chief Financial Officer	<u>T-1658</u> Cert. No.
<u>gvinci@lvhcpa.com</u> Registered Municipal Accountant	<u>N-0648</u> Cert. No.
<u>rferraro@brunoferraro.com</u> Municipal Attorney	<u>411</u> Lic. No.
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Official Mailing Address of Municipality

Borough of Rutherford
176 Park Avenue
Rutherford, New Jersey 07070

Fax #: (201)460-3024

Governing Body Members	
Name	Term Expires
<u>Stephanie McGowan</u>	<u>12/31/2023</u>
<u>Matthew Cokeley</u>	<u>12/31/2023</u>
<u>Ray Guzman</u>	<u>12/31/2024</u>
<u>Maria Begg-Roberson</u>	<u>12/31/2024</u>
<u>Christie Del Rey-Cone</u>	<u>12/31/2025</u>
<u>Susan Quatrone</u>	<u>12/31/2025</u>
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MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of RUTHERFORD, County of BERGEN 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 Bergen Record

in the issue of April 12, 2023

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

RECORDED VOTE

(Insert Last Name)

Ayes

Matthew Cokeley
Stephanie McGowan
Maria Begg-Roberson
Christie Del Rey-Cone
Susan Quatrone

Nays None

Abstained

None

Absent

Ray Guzman

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of RUTHERFORD, County of BERGEN, on March 27, 2023.

A Hearing on the Budget and Tax Resolution will be held at Borough of Rutherford, on May 2, 2023 at 6:30 o'clock at which time and place objections to said Budget and Tax Resolution for the year 2023 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2023						
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX						
1. Appropriations within "CAPS" -	XXXXXXXXXXXX						
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	27,296,180.50						
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX						
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	8,847,126.70						
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-						
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	8,847,126.70						
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated 98.58% Percent of Tax Collections	1,175,000.00						
<table style="width: 100%; border: none;"> <tr> <td style="text-align: right;">Building Aid Allowance</td> <td style="text-align: right;">2023 - \$</td> <td style="border: 1px solid black; width: 100px;"></td> </tr> <tr> <td style="text-align: right;">for Schools-State Aid</td> <td style="text-align: right;">2022 - \$</td> <td style="border: 1px solid black;"></td> </tr> </table>	Building Aid Allowance	2023 - \$		for Schools-State Aid	2022 - \$		37,318,307.20
Building Aid Allowance	2023 - \$						
for Schools-State Aid	2022 - \$						
4. Total General Appropriations (Item 9, Sheet 29)	37,318,307.20						
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	11,202,950.17						
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)	24,938,745.75						
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-						
(c) Minimum Library Tax	1,176,611.28						

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2022 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	34,392,798.53	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	32,489.24						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	34,425,287.77	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	32,666,046.10	-	-	-	-	-	-
Reserved	1,754,639.37	-	-	-	-	-	-
Unexpended Balances Canceled	4,602.30	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	34,425,287.77	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2022	34,425,287.77
Cap Base Adjustment:	
Subtotal	<u>34,425,287.77</u>
Exceptions Less:	
Total Other Operations	3,262,601.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	448,191.55
Total Additional Appropriations	
Total Capital Improvements	676,000.00
Total Debt Service	2,445,000.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	133,058.22
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	1,200,000.00
Total Exceptions	<u>8,164,850.77</u>
Amount on Which CAP is Applied	26,260,437.00
<u>2.5%</u> CAP	<u>656,510.93</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	26,916,947.93

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		26,916,947.93
Additions:		
New Construction (Assessor Certification)		113,685.38
2021 Cap Bank Utilized		2,942.83
2022 Cap Bank Utilized		
Total Additions		<u>116,628.21</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	<u>27,033,576.13</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	<u>262,604.37</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>27,296,180.50</u>
Total General Appropriations for Municipal Purposes (Sheet 19, H-1)		<u>27,296,180.50</u>
Over or (Under) Appropriations Cap		<u>(0.00)</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

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	24,545,165.83
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	10,000.00
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>24,535,165.83</u>
Plus 2% CAP Increase	<u>490,703.32</u>
ADJUSTED TAX LEVY	<u>25,025,869.15</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>25,025,869.15</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

25,025,869.15

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	218,640.00
Allowable Pension Obligations Increases	466,748.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 685,388.00

Less Cancelled or Unexpended Waivers

4,602.00

Less Cancelled or Unexpended Exclusions

ADJUSTED TAX LEVY

25,706,655.15

Additions:

New Ratables - Increase for new construction	12,688,100
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.896</u>
New Ratable Adjustment to Levy	113,685.38
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

25,820,340.52

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

24,938,745.75

OVER OR (UNDER) 2% LEVY CAP

(881,594.77)

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

2021

Maximum Allowable Amount to be Raised by Taxation	24,472,107
Amount to be Raised by Taxation for Municipal Purpose	23,981,072
Available for Banking (CY 2023 - CY 2024)	491,035
Amount Used in CY 2023	
Balance to Carry Forward (CY 2024)	491,035

2022

Maximum Allowable Amount to be Raised by Taxation	24,858,245
Amount to be Raised by Taxation for Municipal Purpose	24,545,166
Available for Banking (CY 2023 - CY 2025)	313,079
Amount Used in CY 2023	
Balance to Carry Forward (CY 2024 - CY2025)	313,079

2023

Maximum Allowable Amount to be Raised by Taxation	25,820,341
Amount to be Raised by Taxation for Municipal Purpose	24,938,746
Available for Banking (CY 2024 - CY 2026)	881,595

Total Levy CAP Bank

1,685,709

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
1. Surplus Anticipated	08-101	3,275,000.00	3,050,000.00	3,050,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	3,275,000.00	3,050,000.00	3,050,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	21,000.00	18,000.00	21,167.00
Other	08-104	12,000.00	5,000.00	12,750.00
Fees and Permits	08-105	134,000.00	122,000.00	134,486.96
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	433,000.00	237,000.00	433,272.38
Other	08-109			
Interest and Costs on Taxes	08-112	144,000.00	150,000.00	144,314.99
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	284,000.00	274,000.00	284,431.50
Interest on Investments and Deposits	08-113	153,000.00	55,000.00	153,420.42
Anticipated Utility Operating Surplus	08-114			
Parking Lot Permits	08-111	197,000.00	168,000.00	197,276.00
Fire Safety Fees	08-229	94,000.00	79,000.00	94,442.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	1,472,000.00	1,108,000.00	1,475,561.25

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	539,000.00	764,000.00	539,262.00
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations				
(N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	539,000.00	764,000.00	539,262.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	379,000.00	240,000.00	379,338.40

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in 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:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
NJ Department of Transportation-Municipal Aid Program	10-559	225,680.00	206,000.00	206,000.00
Municipal Alliance on Alcoholism and Drug Abuse	10-506	4,507.18	4,507.18	4,507.18
Recycling Tonnage Grant	10-569	21,570.10	20,188.26	20,188.26
Donation - Police Equipment - Unappropriated	12-501	1,050.00	4,087.00	4,087.00
NJDEP - Clean Communities Program	10-602		32,388.32	32,388.32
CDBG-Tamblyn Field Handicap Accessible Bathroom Fixtures	10-856	38,000.00		-
Body Armor Fund	10-505	2,756.12	2,061.46	2,061.46
Bergen County Open Space - Tamblyn Field Perimeter Walking Track	10-871	50,758.00		-
County of Bergen - Arts Grant	12-881	5,700.00	5,193.00	5,193.00
DMHAS-Youth Leadership Grant			4,633.00	4,633.00
Resiliency Planning-Rutherford Tree Inventory & Risk Assessment			50,000.00	50,000.00
Local Recreational Improvement 2023		70,000.00		-
National Opioid Settlements - Unappropriated Reserves		15,211.75		-
Recreational Opportunities for Individuals with Disabilities		20,000.00		-
				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
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				-
				-
				-
				-
				-
				-
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				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Public and Private Revenues	10-001	455,233.15	329,058.22	329,058.22

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Other Special				
 Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	28,654.00	28,210.00	33,720.98
Lease of Borough Property	08-240	154,000.00	180,000.00	154,193.24
Cable TV Franchise Fee	08-117	210,780.87	210,780.87	210,780.87
Non Public Nursing Services (PL 1991, C. 226)	08-241	20,160.00	21,056.00	21,871.00
Payment in Lieu of Tax - Redevelopment	08-130	166,000.00	166,000.00	166,097.04
Payment in Lieu of Tax - Rutherford Senior Housing	08-130	22,000.00	22,000.00	22,028.25
Hotel Occupancy Fee P.L. 2003,c. 114	08-107	235,000.00	174,000.00	235,989.33
Fees & Permits - Recycling Revenues	08-242	7,000.00	12,000.00	7,396.55
Due from Free Public Library	08-243	230,000.00	230,000.00	230,000.00
Green Trust Loan - Nereid Boat Club	08-244	21,988.06	21,988.06	21,988.06
General Capital Surplus Anticipated	08-228	75,000.00	75,000.00	75,000.00
American Rescue Plan	08-245	1,515,748.55	300,000.00	300,000.00
Sale of Liquor License		300,000.00		
Payment in Lieu of Tax - Redevelopment - Parker 2		35,000.00		
Payment in Lieu of Tax - Redevelopment - UBS		120,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	3,141,331.48	1,441,034.93	1,479,065.32

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
Summary of Revenues	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	3,275,000.00	3,050,000.00	3,050,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	1,472,000.00	1,108,000.00	1,475,561.25
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,466,385.54	1,384,589.00	1,384,589.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	539,000.00	764,000.00	539,262.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	379,000.00	240,000.00	379,338.40
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	455,233.15	329,058.22	329,058.22
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	3,141,331.48	1,441,034.93	1,479,065.32
Total Miscellaneous Revenues	13-099	7,452,950.17	5,266,682.15	5,586,874.19
4. Receipts from Delinquent Taxes	15-499	475,000.00	500,000.00	548,403.61
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	11,202,950.17	8,816,682.15	9,185,277.80
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	24,938,745.75	24,545,165.83	XXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXX
c) Minimum Library Tax	07-192	1,176,611.28	1,063,439.79	XXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	26,115,357.03	25,608,605.62	26,597,021.01
7. Total General Revenues	13-299	37,318,307.20	34,425,287.77	35,782,298.81

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS:						-		-
GENERAL ADMINISTRATION						-		-
Salaries & Wages	20-100	1	294,000.00	293,000.00		293,000.00	268,675.05	24,324.95
Other Expenses	20-100	2	125,750.00	124,500.00		124,500.00	98,601.71	25,898.29
MAYOR AND COUNCIL						-		-
Salaries & Wages	20-110	1	22,000.00	22,000.00		22,000.00	21,999.38	0.62
Other Expenses	20-110	2	9,000.00	9,000.00		9,000.00	5,812.04	3,187.96
MUNICIPAL CLERK'S OFFICE						-		-
Salaries & Wages	20-120	1	255,000.00	245,000.00		245,000.00	244,125.43	874.57
Other Expenses	20-120	2	84,200.00	80,000.00		84,000.00	80,360.13	3,639.87
FINANCIAL ADMINISTRATION						-		-
Salaries & Wages	20-130	1	292,000.00	287,000.00		287,000.00	275,896.10	11,103.90
Other Expenses	20-130	2	32,900.00	31,300.00		31,300.00	23,274.51	8,025.49
AUDITING AND ACCOUNTING SERVICES						-		-
Other Expenses	20-135	2	34,000.00	32,500.00		32,500.00	32,500.00	-
COMPUTERIZED DATA PROCESSING						-		-
Other Expenses	20-140	2	99,000.00	99,000.00		99,000.00	74,298.86	24,701.14
COLLECTION OF TAXES						-		-
Salaries & Wages	20-145	1	108,000.00	102,000.00		102,000.00	99,928.83	2,071.17
Other Expenses	20-145	2	12,400.00	16,400.00		16,400.00	10,245.40	6,154.60

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (continued):						-		-
ASSESSMENT OF TAXES						-		-
Salaries & Wages	20-150	1	52,000.00	48,000.00		50,000.00	48,675.88	1,324.12
Other Expenses	20-150	2	37,800.00	45,000.00		35,000.00	19,678.64	15,321.36
COMMUNICATIONS OFFICE						-		-
Salaries & Wages	20-104	1	79,000.00	75,000.00		75,000.00	73,269.34	1,730.66
Other Expenses	20-104	2	31,900.00	39,000.00		39,000.00	16,148.68	22,851.32
LEGAL SERVICES AND COSTS						-		-
Other Expenses	20-155	2	295,000.00	295,000.00		295,000.00	255,859.00	39,141.00
ENGINEERING SERVICES AND COSTS						-		-
Other Expenses	20-165	2	97,500.00	90,000.00		90,000.00	75,000.00	15,000.00
Complete Streets	20-165	2	5,000.00	5,000.00		5,000.00		5,000.00
MUNICIPAL LAND USE:						-		-
PLANNING BOARD						-		-
Salaries and Wages	21-180	1	5,000.00	4,000.00		4,000.00	4,000.00	-
Other Expenses	21-180	2	16,650.00	16,500.00		16,500.00	12,270.00	4,230.00
BOARD OF ADJUSTMENT						-		-
Salaries and Wages	21-185	1	5,000.00	4,000.00		4,000.00	4,000.00	-
Other Expenses	21-185	2	16,500.00	16,500.00		16,500.00	14,973.00	1,527.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
PROPERTY MANAGEMENT ENFORCEMENT						-		-
Salaries and Wages	22-196	1	167,000.00	138,000.00		138,000.00	137,779.20	220.80
Other Expenses	22-196	2	500.00	1,100.00		1,100.00	766.24	333.76
PUBLIC SAFETY :						-		-
POLICE						-		-
Salaries and Wages	25-240	1	5,464,251.45	6,500,000.00		6,525,000.00	6,338,675.15	186,324.85
Salaries and Wages - ARP	25-240	1	1,505,748.55	290,000.00		290,000.00	290,000.00	-
Other Expenses	25-240	2	298,429.00	310,876.00		310,876.00	277,970.81	32,905.19
POLICE DISPATCH/911						-		-
Other Expenses	25-240	2	21,200.00	21,200.00		21,200.00	21,200.00	-
EMERGENCY MANAGEMENT						-		-
Salaries and Wages	25-252	1	15,000.00	14,000.00		16,500.00	15,000.18	1,499.82
Other Expenses	25-252	2	8,500.00	11,000.00		8,500.00	735.97	7,764.03
FIRST AID AMBULANCE CORP CONTRIBUTION	25-260	2	13,500.00	13,500.00		13,500.00	11,365.00	2,135.00
FIRE						-		-
Other Expenses	25-265	2	475,250.00	456,850.00		456,850.00	436,128.41	20,721.59
FIRE OFFICIAL						-		-
Salaries and Wages	25-265	1	170,346.00	150,790.00		160,790.00	160,073.49	716.51
Other Expenses	25-265	2	19,950.00	16,850.00		16,850.00	12,729.27	4,120.73
						-		-

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 SAFETY (continued):						-		-
UNIFORM FIRE SAFETY ACT - FIRE OFFICIAL						-		-
Salaries and Wages	25-265	1	94,000.00	79,000.00		79,000.00	79,000.00	-
LIFE HAZARD USE FEES - FIRE OFFICIAL						-		-
Salaries and Wages	25-265	1	28,654.00	28,210.00		28,210.00	28,210.00	-
MUNICIPAL PROSECUTOR						-		-
Salaries and Wages	25-275	1	18,000.00	12,500.00		12,500.00	12,500.00	-
MUNICIPAL COURT						-		-
Salaries and Wages	43-490	1	215,000.00	210,000.00		213,000.00	210,834.66	2,165.34
Other Expenses	43-490	2	14,600.00	15,450.00		15,450.00	11,247.72	4,202.28
PUBLIC DEFENDER (P.L. 1997, C.256)						-		-
Salaries and Wages	43-495	1	7,000.00	7,000.00		7,000.00	6,865.37	134.63
PUBLIC WORKS:						-		-
STREET AND ROAD MAINTENANCE						-		-
Salaries & Wages	26-290	1	1,703,500.00	1,551,500.00		1,551,500.00	1,526,196.29	25,303.71
Other Expenses	26-290	2	283,250.00	264,250.00		264,250.00	251,860.47	12,389.53
SHADE TREE DIVISION						-		-
Salaries & Wages	26-300	1	441,000.00	450,000.00		450,000.00	389,518.10	60,481.90
Other Expenses	26-300	2	119,100.00	109,600.00		109,600.00	100,562.76	9,037.24
						-		-

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 (continued):						-		-
SEWER SYSTEM						-		-
Salaries & Wages	26-295	1	20,000.00	20,000.00		15,000.00	5,573.37	9,426.63
Other Expenses	26-295	2	110,500.00	133,000.00		133,000.00	64,457.93	68,542.07
GARBAGE AND TRASH REMOVAL						-		-
Salaries and Wages	26-305	1	417,000.00	410,000.00		410,000.00	343,947.80	66,052.20
Other Expenses	26-305	2	103,000.00	74,250.00		99,250.00	86,442.06	12,807.94
RECYCLING						-		-
Salaries and Wages	26-305	1	183,195.00	192,000.00		177,000.00	143,182.08	33,817.92
BUILDINGS AND GROUNDS						-		-
Salaries & Wages	26-310	1	389,000.00	475,000.00		475,000.00	408,314.51	66,685.49
Other Expenses	26-310	2	300,500.00	241,500.00		271,500.00	256,173.44	15,326.56
HEALTH AND WELFARE:						-		-
BOARD OF HEALTH						-		-
Salaries & Wages	27-330	1	280,000.00	266,000.00		266,000.00	260,244.81	5,755.19
Salaries & Wages - ARP	27-330	1	10,000.00	10,000.00		10,000.00	10,000.00	-
Other Expenses	27-330	2	35,525.54	33,135.00		33,135.00	19,628.65	13,506.35
ANIMAL CONTROL SERVICES						-		-
Other Expenses	27-340	2	24,000.00	24,500.00		24,500.00	21,931.72	2,568.28
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND WELFARE (continued):						-		-
ADMINISTRATION OF PUBLIC ASSISTANCE						-		-
Salaries & Wages	27-331	1	122,000.00	119,000.00		119,000.00	118,785.94	214.06
Other Expenses	27-331	2	3,700.00	3,700.00		3,700.00	2,461.77	1,238.23
SENIOR CITIZEN CENTER (55 Kip Center)						-		-
Other Expenses	27-365	2	60,000.00	60,000.00		60,000.00	60,000.00	-
						-		-
PARKS AND RECREATION:						-		-
RECREATION DEPARTMENT:						-		-
Salaries & Wages	28-370	1	666,000.00	678,000.00		678,000.00	616,231.30	61,768.70
Other Expenses	28-370	2	158,500.00	149,500.00		149,500.00	121,768.35	27,731.65
						-		-
EDUCATION FUNCTIONS:						-		-
EDUCATION PLANS FOR EMPLOYEES						-		-
Other Expenses		2	5,000.00	5,000.00		5,000.00	2,097.00	2,903.00
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						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE:						-	-	
General Liability Insurance	23-210	2	677,000.00	630,000.00		630,000.00	629,440.16	559.84
Workers Compensation Insurance	23-215	2	760,725.00	735,000.00		735,000.00	731,434.09	3,565.91
Employee Group Insurance	23-220	2	3,321,000.00	3,297,000.00		3,043,000.00	2,847,281.52	195,718.48
Other Insurance Premiums	23-211	2	25,000.00	25,000.00		25,000.00	16,574.60	8,425.40
Heath Benefit Waiver Costs	23-222	2	190,000.00	165,000.00		170,000.00	166,810.60	3,189.40
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
UTILITY EXPENSES/BULK PURCHASES:						-		-
Electricity	31-430	2	340,000.00	304,500.00		339,500.00	327,876.68	11,623.32
Street Lighting	31-435	2	280,000.00	275,000.00		275,000.00	229,574.11	45,425.89
Telephone	31-440	2	65,000.00	70,000.00		70,000.00	57,489.88	12,510.12
Water	31-445	2	90,000.00	80,000.00		95,000.00	82,234.33	12,765.67
Fuel Oil	31-447	2	15,000.00	15,000.00		15,000.00	15,000.00	-
Gasoline	31-447	2	460,000.00	375,000.00		500,000.00	425,000.00	75,000.00
						-		-
LANDFILL SOLID WASTE DISPOSAL COSTS						-		-
Dumping Fees	32-465	2	850,000.00	925,000.00		925,000.00	771,217.90	153,782.10
SALARY ATTRITION(Terminal Leave)	30-415	1	100,000.00	100,000.00		100,000.00	88,461.64	11,538.36
RESERVE FOR COMPENSATED ABSENCES	30-415	1	50,000.00	50,000.00		50,000.00		50,000.00
JOINT MEETING	30-411	2	10,000.00	5,000.00		5,000.00	5,000.00	-
LEGAL SETTLEMENTS	30-412	2	150,000.00	125,000.00		125,000.00	92,958.66	32,041.34
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		23,664,499.54	22,971,561.00	-	22,971,561.00	21,373,677.63	1,597,883.37
B. Contingent	35-470	2	5,000.00	5,000.00	XXXXXXXXXX	5,000.00	3,100.00	1,900.00
Total Operations Including Contingent - within "CAPS"	34-201		23,669,499.54	22,976,561.00	-	22,976,561.00	21,376,777.63	1,599,783.37
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	13,436,670.00	13,065,000.00	-	13,092,500.00	12,466,482.04	626,017.96
Other Expenses (Including Contingent)	34-201	2	10,232,829.54	9,911,561.00	-	9,884,061.00	8,910,295.59	973,765.41

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		945,168.54	883,154.00		883,154.00	883,154.00	-
Social Security System (O.A.S.I.)	36-472		650,000.00	640,000.00		640,000.00	632,137.84	7,862.16
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		1,989,412.42	1,725,122.00		1,725,122.00	1,725,122.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		100.00	100.00		100.00	-	100.00
Fire Widows' Pension (NJS 43:12-28)	36-476		24,000.00	24,000.00		24,000.00	24,000.00	-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		18,000.00	11,500.00		11,500.00	10,324.47	1,175.53
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		3,626,680.96	3,283,876.00	-	3,283,876.00	3,274,738.31	9,137.69
(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		27,296,180.50	26,260,437.00	-	26,260,437.00	24,651,515.94	1,608,921.06

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
MAINTENANCE OF FREE PUBLIC LIBRARY	29-390	2	1,229,590.00	1,183,551.00		1,183,551.00	1,116,318.40	67,232.60
						-		-
EMERGENCY SERVICES VOLUNTEER:						-		-
Length of Services Award (P.L. 1997,c.388)	25-286	2	125,000.00	125,000.00		125,000.00	102,000.00	23,000.00
						-		-
SEWER SERVICE CHARGES CONTRACTUAL						-		-
Passaic Valley Trunk Sewer	31-456	2	628,000.00	610,000.00		610,000.00	606,258.00	3,742.00
Bergen County Utility Authority	31-456	2	1,235,000.00	1,305,000.00		1,305,000.00	1,303,654.13	1,345.87
						-		-
RESERVE FOR TAX APPEALS	30-426	2	25,000.00	25,000.00		25,000.00		25,000.00
						-		-
STORMWATER REGS. NJSA 40A:4-45.3(cc)						-		-
Other Expenses	26-298	2	4,050.00	4,050.00		4,050.00	4,050.00	-
						-		-
Declared State of Emergency Costs for						-		-
Coronavirus Response: N.J.S.A.						-		-
40A:4-45.45(b) and 40A:4-45.3(bb)	30-430	2		10,000.00		10,000.00		10,000.00
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public Employees' Retirement System		2	78,527.00			-		-
Police and Firemen's Retirement System of NJ		2	349,098.00			-		-
Workers Compensation Insurance		2	29,275.00			-		-
Recycling - Salaries and Wages		1	11,805.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		3,715,345.00	3,262,601.00	-	3,262,601.00	3,132,280.53	130,320.47

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		595,800.00	448,191.55	-	448,191.55	441,666.91	6,524.64

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899	2	10,000.00	10,000.00		10,000.00	1,126.80	8,873.20
Municipal Alliance on Alcoholism and Drug Abuse	41-506	2	4,507.18	4,507.18		4,507.18	4,507.18	-
NJDEP - Clean Communities Program	41-602	2		32,388.32		32,388.32	32,388.32	-
Recycling Tonnage Grant	41-569	1	21,570.10	20,188.26		20,188.26	20,188.26	-
CDBG-Tamblyn Field Handicap Accessible Bathroom Fixtures	41-856	2	38,000.00			-	-	-
Body Armor Fund	41-505	2	2,756.12	2,061.46		2,061.46	2,061.46	-
Donation - Police Equipment - Unappropriated	40-501	2	1,050.00	4,087.00		4,087.00	4,087.00	-
Recreational Opportunities for Individuals with Disabilities	41-669	2	20,000.00			-	-	-
Bergen County Open Space - Tamblyn Field Perimeter Walking Track	41-871	2	50,758.00			-	-	-
County of Bergen - Arts Grant	40-881	2	5,700.00	5,193.00		5,193.00	5,193.00	-
DMHAS-Youth Leadership Grant		2		4,633.00		4,633.00	4,633.00	-
Resiliency Planning-Rutherford Tree Inventory & Risk Assessment		2		50,000.00		50,000.00	50,000.00	-
Local Recreational Improvement 2023		2	70,000.00			-	-	-
National Opioid Settlements-Unappropriated Reserves		2	15,211.75			-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS" (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		239,553.15	133,058.22	-	133,058.22	124,185.02	8,873.20
Total Operations - Excluded from "CAPS"	34-305		4,550,698.15	3,843,850.77	-	3,843,850.77	3,698,132.46	145,718.31
Detail:								
Salaries & Wages	34-305	1	173,375.10	155,188.26	-	155,188.26	148,663.62	6,524.64
Other Expenses	34-305	2	4,377,323.05	3,688,662.51	-	3,688,662.51	3,549,468.84	139,193.67

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(C) Capital Improvements - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		320,000.00	470,000.00	xxxxxxxxxx	470,000.00	470,000.00	-
						-		-
Various Building Improvements			350,000.00			-		-
Acquisition and Installation of New Phone System			100,000.00			-		-
Acquisition and Installation of Computer Network Switches			100,000.00			-		-
Acquisition and Installation of New Borough Hall Wiring			100,000.00			-		-
HVAC Upgrades			300,000.00			-		-
Storm Water Mitigage and Drainage Improvements			365,748.55			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(C) Capital Improvements - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865		225,680.00	206,000.00		206,000.00	206,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		1,861,428.55	676,000.00	-	676,000.00	676,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		2,435,000.00	2,445,000.00	-	2,445,000.00	2,440,397.70	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	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		8,847,126.70	6,964,850.77	-	6,964,850.77	6,814,530.16	145,718.31

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
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		8,847,126.70	6,964,850.77	-	6,964,850.77	6,814,530.16	145,718.31
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		36,143,307.20	33,225,287.77	-	33,225,287.77	31,466,046.10	1,754,639.37
(M) Reserve for Uncollected Taxes	50-899		1,175,000.00	1,200,000.00	XXXXXXXXXX	1,200,000.00	1,200,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		37,318,307.20	34,425,287.77	-	34,425,287.77	32,666,046.10	1,754,639.37

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	27,296,180.50	26,260,437.00	-	26,260,437.00	24,651,515.94	1,608,921.06
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	3,715,345.00	3,262,601.00	-	3,262,601.00	3,132,280.53	130,320.47
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	595,800.00	448,191.55	-	448,191.55	441,666.91	6,524.64
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	239,553.15	133,058.22	-	133,058.22	124,185.02	8,873.20
Total Operations Excluded from "CAPS"	34-305	4,550,698.15	3,843,850.77	-	3,843,850.77	3,698,132.46	145,718.31
(C) Capital Improvements	44-999	1,861,428.55	676,000.00	-	676,000.00	676,000.00	-
(D) Municipal Debt Service	45-999	2,435,000.00	2,445,000.00	-	2,445,000.00	2,440,397.70	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	1,175,000.00	1,200,000.00	XXXXXXXXXX	1,200,000.00	1,200,000.00	XXXXXXXXXX
Total General Appropriations	34-499	37,318,307.20	34,425,287.77	-	34,425,287.77	32,666,046.10	1,754,639.37

DEDICATED ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2023 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: Recreation Commission, Fire Official Penalties, Builders Escrow Deposits, Recreation Trust, POAA, Disposal of Forfeited Property, Multi Cultural Festival Donations, Council on Affordable Housing Trust, Community Gardens Donations, Historic Preservation Trust Donations, Footballs for Food Donations, Green Team Donations, Reserve for Accumulated Absences and Recreation Department Equipment & Activities 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, 2022

ASSETS		
Cash and Investments	1110100	16,261,997.09
Due from State of N.J.(c. 20, P.L. 1961)	1111000	935.20
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	469,405.18
Tax Title Lien Receivable	1110400	76,369.09
Property Acquired by Tax Title Lien Liquidation	1110500	7,025.00
Other Receivables	1110600	358,680.52
Deferred Charges Required to be in 2023 Budget	1110700	-
Deferred Charges Required to be in Budgets Subsequent to 2023	1110800	-
Total Assets	1110900	17,174,412.08

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	6,149,582.31
Reserves for Receivables	2110200	911,479.79
Surplus	2110300	10,113,349.98
Total Liabilities, Reserves and Surplus	XXXXXX	17,174,412.08

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

		YEAR 2022	YEAR 2021
Surplus Balance, January 1	2310100	9,408,213.00	8,125,033.00
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Current Taxes:*(Percentage Collected 2022: 99.39%, 2021: 99.26%)	2310200	81,069,066.26	79,294,927.00
Delinquent Taxes	2310300	548,403.61	614,073.00
Other Revenues and Additions to Income	2310400	8,060,257.68	8,277,849.00
Total Funds	2310500	99,085,940.55	96,311,882.00
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	2310600	33,220,685.47	32,198,723.00
School Taxes (Including Local and Regional)	2310700	47,898,080.00	46,715,530.00
County Taxes (Including Added Tax Amounts)	2310800	7,773,965.25	7,968,102.00
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	79,859.85	21,314.00
Total Expenditures and Tax Requirements	2311100	88,972,590.57	86,903,669.00
Less: Expenditures to be Raised by Future Taxes	2311200	-	
Total Adjusted Expenditures and Tax Requirements	2311300	88,972,590.57	86,903,669.00
Surplus Balance, December 31	2311400	10,113,349.98	9,408,213.00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2023 Budget

Surplus Balance, December 31	2311500	10,113,349.98
Current Surplus Anticipated in 2023 Budget	2311600	3,275,000.00
Surplus Balance Remaining	2311700	6,838,349.98

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

2023

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

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

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

The following Capital Budget reflects a schedule of the anticipated major capital requirements of the Borough of Rutherford for the Current year and the ensuing five years.

The Borough plans to complete capital projects authorized in prior years.

As in the past, the Borough of Rutherford is very aggressive in pursuing grant funding to meet the capital needs of its residents with little or minimal tax increases.

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

Local Unit

BOROUGH OF RUTHERFORD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS	
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized		
		-								
STREETS, ROADS AND SEWERS	1	5,900,000.00			45,000.00			855,000.00	5,000,000.00	
		-								
IMPROVEMENTS TO BUILDINGS AND GROUNDS	2	1,644,100.00			236,350.00			120,650.00	1,287,100.00	
		-								
PARKS AND PLAYGROUND IMPROVEMENTS	3	2,665,000.00			6,250.00			118,750.00	2,540,000.00	
		-								
ACQUISITION OF VEHICLES	4	3,321,000.00			13,900.00			264,100.00	3,043,000.00	
		-								
ACQUISITION OF NON-VEHICULAR EQUIPMENT	5	1,703,000.00			18,500.00			351,500.00	1,333,000.00	
		-								
		-								
		-								
		-								
		-								
		-								
TOTAL - THIS PAGE	XXXXX	15,233,100.00	-		-	320,000.00		-	1,710,000.00	13,203,100.00

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

Local Unit

BOROUGH OF RUTHERFORD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2023	5b 2024	5c 2025	5d 2026	5e 2027	5f 2028
		-							
STREETS, ROADS AND SEWERS	1	5,900,000.00		900,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
		-							
IMPROVEMENTS TO BUILDINGS AND GROUNDS	2	1,644,100.00		357,000.00	1,087,100.00	50,000.00	50,000.00	50,000.00	50,000.00
		-							
PARKS AND PLAYGROUND IMPROVEMENTS	3	2,665,000.00		125,000.00	1,665,000.00	75,000.00	50,000.00	250,000.00	500,000.00
		-							
ACQUISITION OF VEHICLES	4	3,321,000.00		278,000.00	1,112,000.00	833,000.00	250,500.00	510,000.00	337,500.00
		-							
ACQUISITION OF NON-VEHICULAR EQUIPMENT	5	1,703,000.00		370,000.00	398,310.00	284,210.00	269,560.00	212,960.00	167,960.00
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	15,233,100.00	XXXXXXXXXX	2,030,000.00	5,262,410.00	2,242,210.00	1,620,060.00	2,022,960.00	2,055,460.00

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

Local Unit BOROUGH OF RUTHER

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
	-			-					
STREETS, ROADS AND SEWERS	5,900,000.00			295,000.00			5,605,000.00		
	-			-					
IMPROVEMENTS TO BUILDINGS AND GROUNDS	1,644,100.00			82,205.00			1,561,895.00		
	-			-					
PARKS AND PLAYGROUND IMPROVEMENTS	2,665,000.00			133,250.00			2,531,750.00		
	-			-					
ACQUISITION OF VEHICLES	3,321,000.00			166,050.00			3,154,950.00		
	-			-					
ACQUISITION OF NON-VEHICULAR EQUIPMENT	1,703,000.00			85,150.00			1,617,850.00		
	-			-					
	-			-					
	-			-					
	-			-					
	-			-					
	-			-					
TOTAL - THIS PAGE	15,233,100.00	-	-	761,655.00	-	-	14,471,445.00	-	-

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

Local Unit BOROUGH OF RUTHER

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment
	-			-					
	-			-					
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	-			-					
	-			-					
	-			-					
TOTAL - ALL PROJECTS	15,233,100.00	-	-	761,655.00	-	-	14,471,445.00	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2023

RESOLUTION 116-2023

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH
of RUTHERFORD, County of BERGEN 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) \$ 24,938,745.75 (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) \$ 1,176,611.28 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes	Cokeley McGowan Guzman Del Rey-Cone Quatrone	Nays	None	Abstained	None
					None
				Absent	Begg-Roberson

SUMMARY OF REVENUES

1. General Revenues				
Surplus Anticipated		08-100	\$	3,275,000.00
Miscellaneous Revenues Anticipated		13-099	\$	7,452,950.17
Receipts from Delinquent Taxes		15-499	\$	475,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)		07-190	\$	24,938,745.75
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:				
Item 6, Sheet 42		07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)		07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:				
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)		07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX		07-192	\$	1,176,611.28
Total Revenues		13-299	\$	37,318,307.20

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 23,669,499.54
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 3,626,680.96
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 4,550,698.15
(c) Capital Improvements	44-999	\$ 1,861,428.55
(d) Municipal Debt Service	45-999	\$ 2,435,000.00
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 1,175,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 37,318,307.20

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 2nd day of May, 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 2nd day of May, 2023, mscanlon@rutherfordboronj.com, Clerk
Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2022	APPROPRIATIONS	FCOA	Appropriated		Expended 2022	
		2023	2022				for 2023	for 2022	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:			(Date)		Payment of Bond Principal	54-920-2				XXXXXXXXXX
Rate Assessed:		\$			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Tax Collected to date:		\$			Interest on Bonds	54-930-2				XXXXXXXXXX
Total Expended to date:		\$			Interest on Notes	54-935-2				XXXXXXXXXX
Total Acreage Preserved to date:			(Acres)		Reserve for Future Use	54-950-2				-
Recreation land preserved in 2022:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2022:			(Acres)							

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

Contracting Unit: BOROUGH OF RUTHERFORD

Year Ending: December 31, 2022

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

1 The original contract was for the New Police Headquarters Construction Management Services. This change order is to address the following unforeseen project delays which have extended the original timeline since the project began: Pandemic causing supply chain delays for materials and design changes needed as construction progressed identifying potential future problems. The additional amount to be expended is \$69,150.00 and combined with the first approved change order of \$131,250.00 amounts to approximately 54% of the original contract price awarded to MAST Construction Services, Inc. in the amount of \$373,050.00.

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.

2-May-23

Date

mscanlon@rutherfordboronj.com

Clerk of the Governing Body