

# 2021 MUNICIPAL BUDGET

Municipal Budget of the \_\_\_\_\_ Township of Liberty Township, County of Warren for the Fiscal Year 2021.

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

1st day of April, 2021

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 5th day of April, 2021

DocuSigned by:  
Diane M Pflugfelder  
Clerk  
Diane M Pflugfelder  
Address  
\_\_\_\_\_  
Address  
9086374579  
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 1st day of April, 2021

DocuSigned by:  
John Mooney  
Registered Municipal Accountant  
Mount Arlington, NJ 07856  
Address  
200 Valley Road Suite 300  
Address  
973-298-8500  
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 1st day of April, 2021

DocuSigned by:  
KEVIN LIFEP  
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: 07/09/2021, 2021

By: Christine Zapicchi  
F0E09D104570493... DS CMZ

Local Examination? Yes  
No

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$
(g) Cash Deficit	46-885	\$
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$
(c) Capital Improvements	44-999	\$
(d) Municipal Debt Service	45-999	\$
(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	\$
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	\$

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 1st day of April, 2021. 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 2021 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 5th day of April, 2021, DocuSigned by:  
Diane M Pfingfelder, Clerk  
Signature

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

Contracting Unit: Liberty Township

Year Ending: \_\_\_\_\_

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. \_\_\_\_\_

2. \_\_\_\_\_

3. \_\_\_\_\_

4. \_\_\_\_\_

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.

4/5/2021  
Date

DocuSigned by:  
Diane M. Pflugfelder  
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 on the arrow on the right side. This will populate the entity

- f) name and county. Continue to complete each of the fields in order to populate standard information throughout the workbook. If a utility(s) exists, enter the type of utility into the fields listed.
- g) In all applicable signature lines, insert the email address of the applicable official.  
Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division
- h) via the FAST "Introduced Budget" record portal and it must be precisely named as:  
**<municode>\_introbudget\_20xx (all 4 digits municode must be included).**  
Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via
- i) the FAST "Adopted Budget" record portal and it must be precisely named as:  
**<municode>\_adoptbudget\_20xx (all 4 digits municode must be included).**
- j) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- k) If copying data from a prior workbook, utilize the copy and paste-special values functionality built into Excel to preserve formatting.  
On the Key Inputs tab, users can click the "Convert to Standard Template" button to reduce the number of
- l) unused pages throughout the document. To revert back to the full-size version of the workbook, click the "Revert to Expanded Template" button.
- l) 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](https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf)

Information Required for Municipal Budget Document	Responses and Data	
Name and County of Municipality	Liberty Township, Warren County	
Full Name of Municipality	TOWNSHIP OF LIBERTY	
County of Municipality	WARREN	
Name of Municipality	LIBERTY	
Type	TOWNSHIP	
Governing Body Type	COMMITTEEPERSONS	
Location	Municipal Building	
Address	349 Mountain Lake Road	
Address	Great Meadows, NJ 07838	
Phone	908-637-4579	
Fax	908-637-6916	
	<b>Cert #</b>	<b>Date of Original Appt.</b>
Clerk	Diane M. Pflugfelder	11/22/2010
Tax Collector	Cynthia Eckert	1377
Chief Financial Officer	Kevin Lifer	393
Registered Municipal Accountant	John Mooney	560
Municipal Attorney	Roger Skoog	
Newspaper	The Express Times	
	<b>Day</b>	<b>Month</b>
Date of Introduction	4	March
Date of Advertisement	11	March
Date of Public Hearing	1	April
Time of Public Hearing	7:00	
Net Valuation Taxable Current		267,575,600
Net Valuation Taxable Prior		267,796,200
		(220,600)
Budget Year	2021	
Municipal Code	2114	

Utility #	Utility Type
Utility 1	
Utility 2	
Utility 3	
Utility 4	
Utility 5	
Utility 6	
Utility Assessment (Tab 37)	
Utility Assessment (Tab 38)	

Capital Improvement Program	
# of Years	3
Beginning Year	2021
Ending Year	2023



# TOWNSHIP OF LIBERTY

## SUMMARY OF 2021 BUDGET

			Future Budget Projections					
Total Budget	2,033,896.84	100.0%	2022	2023	2024	2025	2026	
<b>Employee Costs:</b>								
Salaries & Wages								
Sheet 17	450,268.00		<i>102.00%</i>	459,273.36	468,458.83	477,828.00	487,384.56	497,132.26
Sheet 25	-		<i>102.00%</i>	-	-	-	-	-
Total	<u>450,268.00</u>			<u>459,273.36</u>	<u>468,458.83</u>	<u>477,828.00</u>	<u>487,384.56</u>	<u>497,132.26</u>
Social Security								
Sheet 19	34,000.00		<i>102.00%</i>	34,680.00	35,373.60	36,081.07	36,802.69	37,538.75
Pensions etc.								
Sheet 19	39,880.00		<i>102.00%</i>	40,677.60	41,491.15	42,320.98	43,167.39	44,030.74
Sheet 19	-		<i>105.00%</i>	-	-	-	-	-
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	-		<i>106.00%</i>	-	-	-	-	-
Direct Employee Costs	<u>524,148.00</u>	<b>25.8%</b>						
<b>General Liability Insurance</b>								
Sheet 14	-	0.0%						
<b>Debt Service:</b>								
Sheet 27	-	0.0%						
<b>Reserve for Uncollected Taxes:</b>								
Sheet 29	<u>615,000.00</u>	30.2%						
<b>Capital Funds:</b>								
Sheet 26a	<u>93,500.00</u>	4.6%						
<b>Deferred Charges:</b>								
Sheet 28	-	0.0%						

**Grants:**

Sheet 25 (less Salaries & Wages above) 115,935.84 5.7%

**All Other Departmental OE's:**

Various Line Items 685,313.00 33.7% **102.00%** 699,019.26 712,999.65 727,259.64 741,804.83 756,640.93

**Projected Budget Totals** 1,233,650.22 1,258,323.22 1,283,489.69 1,309,159.48 1,335,342.67

**TOWNSHIP OF LIBERTY  
2021 BUDGET FUNDING**

Budget Funding:

Fund Balance 600,000.00  
 Local Revenues 43,500.00  
 State Aid 222,965.00  
 Grants 115,935.84  
 Delinquent Tax 150,000.00  
 Local Purpose Tax 901,496.00  
2,033,896.84

Ratables 267,575,600  
 Tax Rate 0.337  
 Increase 0.006

Project Tax Results

2021 2022 2023 2024 2025

25,000.00 50,000.00 75,000.00 100,000.00  
 150,000.00 300,000.00 450,000.00 600,000.00  
 1,083,323.22 933,489.69 784,159.48 635,342.67  
- 1,258,323.22 1,283,489.69 1,309,159.48 1,335,342.67

267,575,600 267,575,600 267,575,600 267,575,600 267,575,600  
 - **0.405** **0.349** **0.293** **0.237**  
**(0.337)** **0.405** **(0.056)** **(0.056)** **(0.056)**

**LEVY CAP CAL**

**Prior Year** **901,496.00** - **1,083,323.22** **933,489.69** **784,159.48**  
**2%** **18,029.92** - **21,666.46** **18,669.79** **15,683.19**  
**Debt Service & Health** **145,000.00** **145,000.00** **145,000.00** **145,000.00** **145,000.00**  
**Ratables Added** **14,000.00** **15,000.00** **16,000.00** **17,000.00** **18,000.00**  
**CAP Max** **1,078,525.92** **160,000.00** **1,265,989.69** **1,114,159.48** **962,842.67**  
**Over / (Under) CAP** **(1,078,525.92)** **923,323.22** **(332,500.00)** **(330,000.00)** **(327,500.00)**



**COMPARISON OF REVENUES & APPROPRIATIONS**

	<b>BUDGET YEAR</b>	<b>PRIOR YEAR</b>	<b>CHANGE</b>	<b>%</b>
<b>REVENUES</b>				
Surplus	600,000.00	581,356.00	18,644.00	3.21%
Local	43,500.00	58,500.00	(15,000.00)	-25.64%
State Aid	222,965.00	241,609.00	(18,644.00)	-7.72%
State & Federal Grants	115,935.84	126,477.01	(10,541.17)	-8.33%
Delinquent Tax	150,000.00	150,000.00	-	0.00%
Local Purpose Tax	901,496.00	887,429.00	14,067.00	1.59%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
<b>TOTAL REVENUE</b>	<b>2,033,896.84</b>	<b>2,045,371.01</b>	<b>(11,474.17)</b>	<b>-0.56%</b>
<b>APPROPRIATIONS</b>				
Salaries & Wages	450,268.00	460,512.08	(10,244.08)	-2.22%
Other Expenses	566,327.16	554,241.91	12,085.25	2.18%
Statutory & Deferred Charges	192,865.84	199,140.01	(6,274.17)	-3.15%
State & Federal Grants	115,935.84	126,477.01	(10,541.17)	-8.33%
Capital (without grants)	93,500.00	95,000.00	(1,500.00)	-1.58%
Debt Service	-	-	-	#DIV/0!
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	615,000.00	610,000.00	5,000.00	0.82%
<b>TOTAL APPROPRIATIONS</b>	<b>2,033,896.84</b>	<b>2,045,371.01</b>	<b>(11,474.17)</b>	<b>-0.00561</b>
Adopted Emergencies				

**LOCAL TAX LEVY AND ASSESSED VALUES**

	<b>BUDGET YEAR</b>	<b>PRIOR YEAR</b>	<b>CHANGE</b>	<b>%</b>
Local Purpose Tax Levy (only)	901,496.00	887,429.00	14,067.00	1.59%
Local Tax Rate	0.3369	0.3310	0.0059	1.79%
Assessed Valuation	267,575,600	267,796,200	(220,600)	-0.08%

**STATUS OF "CAPS"**

	<b>SPENDING CAP</b>		<b>2% LEVY CAP</b>	
	<b>CAP @ 1.0%</b>	<b>CAP COLA</b>	<b>909,489.58 MAX</b>	<b>901,496.00 ACTUAL</b>
CAP Base from Prior Year	1,213,894.00	1,213,894.00	(7,993.58)	+ OR ( )
Rate Applied	1.00%	3.50%		
Allowable CAP	1,226,032.94	1,256,380.29	Must be zero or ( ) to Introduce Budget	
Additions:				
See Sheet 3b	8,916.59	8,916.59		
Other				
Total CAP Allowable	1,234,949.53	1,265,296.88		
Budget Expenditures Sheet 19	1,209,461.00	1,209,461.00		
Remaining or (Excess)	25,488.53	55,835.88		

**CONDITION OF SURPLUS**

	<b>BUDGET YEAR</b>	<b>PRIOR YEAR</b>	<b>CHANGE</b>
Available	854,655.00	1,035,821.52	(181,166.52)
Used to Fund Budget	600,000.00	581,356.00	18,644.00
Remaining Balance	254,655.00	454,465.52	(199,810.52)

**% OF TAX COLLECTION**

	<b>CURRENT</b>	<b>PRIOR</b>	<b>CHANGE</b>
Actual Percentage of Collection	97.37%	97.08%	0.29%
Used for Reserve for Taxes	93.09%	92.94%	0.15%
Remaining	4.28%	4.14%	0.14%



**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2021 MUNICIPAL BUDGET**

	YEAR 2021	YEAR 2020
1 Total General Appropriations for 2021 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	1,418,896.84	XXXXXXXXXXXX
2 Local District School Tax		
Actual		
Estimate		XXXXXXXXXXXX
3 Regional School District Tax		5,457,784.00
Actual		
Estimate	5,650,000.00	XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		2,084,859.63
Actual		
Estimate	2,300,000.00	XXXXXXXXXXXX
6 Special District Tax		
Actual		
Estimate		XXXXXXXXXXXX
7 Municipal Open Space		53,559.00
Actual		
Estimate	53,541.00	XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	9,422,437.84	
10 Less: Total Anticipated Revenues from 2021 in Municipal Budget (Item 5)	1,132,400.84	
11 Cash Required from 2021 to Support Local Municipal Budget and Other Taxes	8,290,037.00	
12 Amount of Item 11 divided by <b>93.09%</b>		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	8,905,037.00	
<b>Analysis of Item 12:</b>		
Local School District Tax (Line 2 Above)	-	
Regional School District Tax (Line 3 Above)	5,650,000.00	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	2,300,000.00	
Special District Tax (Line 6 Above)	-	
Municipal Open Space Tax (Line 7 Above)	53,541.00	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	901,496.00	
Total Amount (Line 12)	8,905,037.00	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	615,000.00	
<b>Computation of "Tax in Local Municipal Budget"</b>		
Item 1 - Total General Appropriations	1,418,896.84	
Item 13 - Appropriation: Reserve for Uncollected Taxes	615,000.00	
Subtotal	2,033,896.84	
Less: Item 10 - Total Anticipated Revenues	1,132,400.84	
Amount to Be Raised by Taxation in Municipal Budget	901,496.00	

<b>Local Tax for Municipal Purpose</b>	901,496.00
<b>Addition to Local District School Tax</b>	
<b>Minimum Library Tax</b>	

# 2021 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2021 BUDGET)

**CAP**

**MUNICIPALITY:** TOWNSHIP OF LIBERTY

**COUNTY:** WARREN

<u>John E. Inscho</u> <b>Mayor's Name</b>	<u>December 31, 2024</u> <b>Term Expires</b>
--	---

<b>Municipal Officials</b>	
<u>Diane M. Pflugfelder</u> <b>Municipal Clerk</b>	<u>11/22/2010</u> <b>Date of Orig. Appt.</b>
<u>Cynthia Eckert</u> <b>Tax Collector</b>	<u>1377</u> <b>Cert. No.</b>
<u>Kevin Lifer</u> <b>Chief Financial Officer</b>	<u>393</u> <b>Cert. No.</b>
<u>John Mooney</u> <b>Registered Municipal Accountant</b>	<u>560</u> <b>Lic. No.</b>
<u>Roger Skoog</u> <b>Municipal Attorney</b>	

**Official Mailing Address of Municipality**

Municipal Building
349 Mountain Lake Road
Great Meadows, NJ 07838

**Fax #:** 908-637-6916

<b>Governing Body Members</b>	
Name	Term Expires
<u>Daniel Grover</u>	<u>12/31/2022</u>
<u>Peter Karcher</u>	<u>12/31/2023</u>
<u>David Rogers</u>	<u>12/31/2022</u>
<u>Wayne Spangenberg</u>	<u>12/31/2023</u>

# 2021 MUNICIPAL BUDGET

Municipal Budget of the                     TOWNSHIP                     of                     LIBERTY                    , County of                     WARREN                     for the Fiscal Year 2021.

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

          4           day of                     March                    , 2021  
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           4           day of           March          , 2021

                    Diane M. Pflugfelder                      
Clerk  
                    349 Mountain Lake Road                      
Address  
                    Great Meadows, NJ 07838                      
Address  
                    908-637-4579                      
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           4           day of           March          , 2021

Registered Municipal Accountant	Address
Address	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           4           day of           March          , 2021

                    Kevin Lifer                      
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:                     , 2021

By:

# MUNICIPAL BUDGET NOTICE

## Section 1.

Municipal Budget of the TOWNSHIP of LIBERTY, County of WARREN for the Fiscal Year 2021

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2021;

Be it Further Resolved, that said Budget be published in the The Express Times

in the issue of March 11, 2021

The Governing Body of the TOWNSHIP of LIBERTY does hereby approve the following as the Budget for the year 2021:

### RECORDED VOTE

(Insert last name)

Ayes

John Inscho  
Daniel Grover  
Peter Karcher  
David Rogers  
Wayne Spangenberg

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMITTEEPERSONS of the TOWNSHIP of LIBERTY, County of WARREN, on March 4, 2021.

A Hearing on the Budget and Tax Resolution will be held at Municipal Building, on April 1, 2021 at 7:00 o'clock pm at which time and place objections to said Budget and Tax Resolution for the year 2021 may be presented by taxpayers or other interested persons.

## EXPLANATORY STATEMENT

### SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2021
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>	XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}</b>	1,209,461.00
<b>2. Appropriations excluded from "CAPS" -</b>	XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}</b>	209,435.84
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>	-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	209,435.84
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b>	615,000.00
<b>93.09%</b> Percent of Tax Collections	
Building Aid Allowance 2021 - \$	[REDACTED]
for Schools-State Aid 2020 - \$	[REDACTED]
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	2,033,896.84
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>	1,132,400.84
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	901,496.00
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>	-
<b>(c) Minimum Library Tax</b>	-

## EXPLANATORY STATEMENT - (Continued)

## SUMMARY OF 2020 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	2,045,371.01	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	2,045,371.01	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	1,762,429.04	-	-	-	-	-	-
Reserved	282,941.97	-	-	-	-	-	-
Unexpended Balances Canceled	-	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	2,045,371.01	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-



## EXPLANATORY STATEMENT - (Continued)

## BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2020	2,045,371.00
Cap Base Adjustment:	
Subtotal	<u>2,045,371.00</u>
Exceptions Less:	
Total Other Operations	
Total Uniform Construction Code	
Total Interlocal Service Agreement	
Total Additional Appropriations	
Total Capital Improvements	95,000.00
Total Debt Service	
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	126,477.00
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	<u>610,000.00</u>
Total Exceptions	831,477.00
Amount on Which CAP is Applied	1,213,894.00
<u>1.0%</u> CAP	<u>12,138.94</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	1,226,032.94

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		1,226,032.94
Additions:		
New Construction (Assessor Certification)		-
2019 Cap Bank		
2020 Cap Bank		8,916.59
Total Additions		<u>8,916.59</u>
Maximum Appropriations within "CAPS" Sheet 19 @	1.0%	<u>1,234,949.53</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	<u>12,138.94</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>1,247,088.47</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 - 2021	<u>\$ 117,611.00</u>
--	----------------------

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>13,623.00</u>
-------------------------------------	------------------

Budgeted Group Insurance - Inside CAP	<u>103,988.00</u>
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Budgeted Group Insurance - Utilities	<u>                  </u>
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Budgeted Group Insurance - Outside CAP	<u>                  </u>
--	---------------------------

TOTAL	<u><u>103,988.00</u></u>
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Instead of receiving Health Benefits,        employees have elected an opt-out for 2021. This opt-out amount is budgeted separately.

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW**

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1). The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the 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	887,429.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
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>887,429.00</u>
Plus 2% CAP Increase	<u>17,748.58</u>
<b>ADJUSTED TAX LEVY</b>	<u>905,177.58</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>905,177.58</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

905,177.58

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	763.00
Allowable Pension Obligations Increases	3,549.00
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	<u>4,312.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	

**ADJUSTED TAX LEVY**

909,489.58

Additions:

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

**MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION**

909,489.58

**AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES**

901,496.00

**OVER OR (UNDER) 2% LEVY CAP**

(7,993.58)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**"2010" LEVY CAP BANKS:**

2018

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2021)	19,931
Amount Used in 2021	
Balance to Expire	19,931

2019

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2021 - CY 2022)	
Amount Used in 2021	
Balance to Carry Forward (CY 2022)	-

2020

Maximum Allowable Amount to be Raised by Taxation	894,797
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2021 - CY 2023)	887,429
Amount Used in 2021	
Balance to Carry Forward (CY 2022 - CY2023)	7,368

2021

Maximum Allowable Amount to be Raised by Taxation	909,490
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2022 - CY 2024)	901,496
	7,994

Total Levy CAP Bank	15,362
---------------------	--------

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2021	2020	Cash in 2020
<b>1. Surplus Anticipated</b>	08-101	600,000.00	581,356.00	581,356.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	600,000.00	581,356.00	581,356.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	5,000.00	5,000.00	6,277.90
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110			
Other	08-109			
Interest and Costs on Taxes	08-112	28,500.00	28,500.00	43,562.60
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	10,000.00	25,000.00	14,535.17
Anticipated Utility Operating Surplus	08-114			





## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2021	2020	Cash in 2020
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	43,500.00	58,500.00	64,375.67





## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2021	2020	Cash in 2020
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees</b>				
<b>Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	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			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08-002	-	-	-





## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2021	2020	Cash in 2020
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services</b>				
<b>Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	11-001	-	-	-





## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2021	2020	Cash in 2020
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b> <b>With Prior Written Consent of Director of Local Government Services - Public and</b> <b>Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	115,935.84	126,477.01	126,477.01





## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2021	2020	Cash in 2020
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b> <b>With Prior Written Consent of Director of Local Government Services - Other Special</b> <b>Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Other Special Items</b>	08-004	-	-	-

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2021	2020	Cash in 2020
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	600,000.00	581,356.00	581,356.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	43,500.00	58,500.00	64,375.67
Total Section B: State Aid Without Offsetting Appropriations	09-001	222,965.00	241,609.00	222,965.01
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-
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	115,935.84	126,477.01	126,477.01
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	-	-	-
<b>Total Miscellaneous Revenues</b>	13-099	382,400.84	426,586.01	413,817.69
<b>4. Receipts from Delinquent Taxes</b>	15-499	150,000.00	150,000.00	184,168.20
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	1,132,400.84	1,157,942.01	1,179,341.89
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	901,496.00	887,429.00	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	901,496.00	887,429.00	1,274,505.92
<b>7. Total General Revenues</b>	13-299	2,033,896.84	2,045,371.01	2,453,847.81

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(A) Operations - within "CAPS"			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-	-	
Administrative and Executive:						-	-	
Salaries and Wages	20-100	1	5,024.00	4,925.00		5,114.42	5,114.42	-
Other Expenses	20-100	2	13,750.00	9,250.00		9,250.00	5,916.89	3,333.11
Mayor and Council:						-	-	
Salaries and Wages	20-110	1	11,525.00	11,525.00		11,525.00	10,645.00	880.00
Other Expenses	20-110	2	2,000.00	2,000.00		2,000.00	1,207.33	792.67
Municipal Clerk:						-	-	
Salaries and Wages	20-120	1	108,976.00	110,772.00		112,272.00	111,452.93	819.07
Other Expenses	20-120	2	17,000.00	18,175.00		18,175.00	13,510.01	4,664.99
Financial Administration:						-	-	
Salaries and Wages	20-130	1	12,485.00	12,240.00		12,240.00	12,240.00	-
Other Expenses	20-130	2	11,700.00	11,488.00		11,488.00	11,316.50	171.50
Annual Audit	20-135	2	20,000.00	19,500.00		19,500.00	19,500.00	-
Collection of Taxes:						-	-	
Salaries and Wages	20-145	1	24,408.00	23,929.00		24,849.35	24,849.35	-
Other Expenses	20-145	2	5,850.00	5,550.00		5,550.00	5,291.50	258.50
						-	-	
						-	-	
						-	-	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(A) Operations - within "CAPS" - (continued)			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
						-	-	
Assessment of Taxes:						-	-	
Salaries and Wages	20-150	1	24,619.00	24,136.00		25,064.31	25,064.31	-
Other Expenses	20-150	2	7,889.00	7,889.00		7,889.00	6,857.26	1,031.74
Legal Services and Costs:						-	-	
Other Expenses	20-155	2	43,000.00	51,000.00		51,000.00	35,460.58	15,539.42
Engineering Services and Costs:						-	-	
Other Expenses	20-165	2	9,000.00	9,000.00		9,000.00	4,641.74	4,358.26
						-	-	
Municipal Land Use Law(N.J.S.A.40:55D-1):						-	-	
Municipal Land Use Board:						-	-	
Salaries and Wages	21-180	1	500.00	500.00		500.00		500.00
Other Expenses	21-180	2	6,920.00	6,890.00		6,890.00	3,253.62	3,636.38
Zoning Officer:						-	-	
Salaries and Wages	21-185	1	11,587.00	11,360.00		11,360.00	11,294.98	65.02
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(A) Operations - within "CAPS" - (continued)			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS:						-		-
Emergency Management Service:						-		-
Salaries and Wages	25-252	1	3,121.00	3,060.00		3,060.00	3,060.00	-
Other Expenses	25-252	2	700.00	700.00		700.00		700.00
Aid to Volunteer Fire Companies:						-		-
Liberty Township Fire Companies	25-255	2	65,000.00	65,000.00		65,000.00	65,000.00	-
First Aid Organization - Contribution:						-		-
Independence Township	25-260	2	15,000.00	15,000.00		15,000.00	15,000.00	-
						-		-
Fire Prevention Bureau:						-		-
Other Expenses	25-265	2				-		-
Fire Department:						-		-
O.S.H.A. Required Equipment	25-265	2	15,000.00	15,000.00		15,000.00	14,977.50	22.50
						-		-
Insurance:						-		-
Liability Insurance	23-210	2	51,000.00	49,155.00		50,819.00	50,819.00	-
Worker's Compensation	23-215	2	21,436.00	27,000.00		25,336.00	24,703.00	633.00
Group Insurance Plan for Employees	23-220	2	103,988.00	98,880.00		95,341.92	87,591.74	7,750.18
						-		-
						-		-







## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(A) Operations - within "CAPS" - (continued)			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
PARKS AND RECREATION FUNCTIONS:						-	-	
Recreation:						-	-	
Salaries and Wages	28-370	1	41,348.00	41,348.00		41,348.00	14,374.55	26,973.45
Other Expenses	28-370	2	19,400.00	19,400.00		19,400.00	6,329.57	13,070.43
Maintenance of Parks:						-	-	
Other Expenses	28-375	2	4,000.00	4,000.00		4,000.00	3,134.54	865.46
Beach and Boardwalk:						-	-	
Other Expenses	28-380	2	5,750.00	5,500.00		5,500.00	1,229.18	4,270.82
						-	-	
						-	-	
UTILITY EXPENSES AND BULK PURCHASES	31-430	2	39,500.00	39,500.00		39,500.00	27,563.67	11,936.33
						-	-	
Municipal Court:						-	-	
Other Expenses	43-490	2	9,500.00	9,500.00		9,500.00	8,574.00	926.00
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	







## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(A) Operations - within "CAPS" - (continued)			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 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				-		-
Other Expenses	22-195	2				-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-





## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(A) Operations - within "CAPS" - (continued)			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Operations (Item 8(A)) within "CAPS"</b>	<b>34-199</b>		1,132,531.00	1,141,231.00	-	1,141,231.00	958,744.93	182,486.07
<b>B. Contingent</b>	<b>35-470</b>	<b>2</b>			XXXXXXXXXX	-		-
Contingent - within "CAPS"	<b>34-201</b>		1,132,531.00	1,141,231.00	-	1,141,231.00	958,744.93	182,486.07
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	<b>34-201</b>	<b>1</b>	450,268.00	456,974.00	-	460,512.08	398,547.91	61,964.17
Other Expenses (Including Contingent)	<b>34-201</b>	<b>2</b>	682,263.00	684,257.00	-	680,718.92	560,197.02	120,521.90







## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		39,880.00	35,613.00		35,613.00	35,613.00	-
Social Security System (O.A.S.I.)	36-472		34,000.00	34,000.00		34,000.00	29,349.60	4,650.40
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475					-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		2,750.00	2,750.00		2,750.00	2,244.50	505.50
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		300.00	300.00		300.00		300.00
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal</b>	<b>34-209</b>		<b>76,930.00</b>	<b>72,663.00</b>	<b>-</b>	<b>72,663.00</b>	<b>67,207.10</b>	<b>5,455.90</b>
<b>(F) Judgments</b>	37-480					-		XXXXXXXXXX
<b>(G) Cash Deficit of Preceding Year</b>	46-855					-		-
<b>(H-1) Total General Appropriations for Municipal Purposes within</b>	<b>34-299</b>		<b>1,209,461.00</b>	<b>1,213,894.00</b>	<b>-</b>	<b>1,213,894.00</b>	<b>1,025,952.03</b>	<b>187,941.97</b>



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(A) Operations - Excluded from "CAPS"			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>		-	-	-	-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(A) Operations - Excluded from "CAPS"			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 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)					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
<b>Total Uniform Construction Code Appropriations</b>	22-999	-	-	-	-	-	-	-







## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(A) Operations - Excluded from "CAPS"			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Interlocal Municipal Service Agreements</b>	42-999		-	-	-	-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(A) Operations - Excluded from "CAPS"			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)</b>	<b>34-303</b>		-	-	-	-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(A) Operations - Excluded from "CAPS"			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899				-	-	-	
Clean Communities Grant	41-602	9,035.84	10,022.36		10,022.36	10,022.36	-	
NJ Dept of Transportation Grant	41-559	106,900.00	112,500.00		112,500.00	112,500.00	-	
Reserve for Municipal Court Alcohol Rehab Fund	41-501		1,003.99		1,003.99	1,003.99	-	
Reserve for Recycling Grant	41-569		1,906.30		1,906.30	1,906.30	-	
Reserve for Clean Communities Grant	41-602		1,044.36		1,044.36	1,044.36	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(A) Operations - Excluded from "CAPS" (continued)			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		115,935.84	126,477.01	-	126,477.01	126,477.01	-
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>		115,935.84	126,477.01	-	126,477.01	126,477.01	-
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	-	-	-	-	-	-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(C) Capital Improvements - Excluded from "CAPS"			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>		93,500.00	95,000.00	-	95,000.00	-	95,000.00







## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2020	
			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	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
					XXXXXXXXXX	-		XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480					-		XXXXXXXXXX
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.</b>	29-405				XXXXXXXXXX			XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Deficit of Preceding Year</b>	46-885				XXXXXXXXXX			XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	34-309		209,435.84	221,477.01	-	221,477.01	126,477.01	95,000.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	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
<b>Total of Type 1 District School Debt Service - Excluded from</b>	48-999		-	-	-	-	-	XXXXXXXXXX
<b>Deferred Charges and Statutory (J) Expenditures - Local School -</b>	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
<b>District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"</b>	29-410		-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399		209,435.84	221,477.01	-	221,477.01	126,477.01	95,000.00
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400		1,418,896.84	1,435,371.01	-	1,435,371.01	1,152,429.04	282,941.97
<b>(M) Reserve for Uncollected Taxes</b>	50-899		615,000.00	610,000.00	XXXXXXXXXX	610,000.00	610,000.00	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499		2,033,896.84	2,045,371.01	-	2,045,371.01	1,762,429.04	282,941.97

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2020	
		for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for</b>	34-299	1,209,461.00	1,213,894.00	-	1,213,894.00	1,025,952.03	187,941.97
<b>Municipal Purposes within "CAPS"</b>	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	-	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	-	-	-	-	-	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	115,935.84	126,477.01	-	126,477.01	126,477.01	-
<b>Total Operations Excluded from "CAPS"</b>	34-305	115,935.84	126,477.01	-	126,477.01	126,477.01	-
<b>(C) Capital Improvements</b>	44-999	93,500.00	95,000.00	-	95,000.00	-	95,000.00
<b>(D) Municipal Debt Service</b>	45-999	-	-	-	-	-	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	37-480	-	-	-	-	-	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of LFB</b>	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	50-899	615,000.00	610,000.00	XXXXXXXXXX	610,000.00	610,000.00	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	2,033,896.84	2,045,371.01	-	2,045,371.01	1,762,429.04	282,941.97







## DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2020	
		for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX



### DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2020	
		for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540				-		-
Social Security System (O.A.S.I.)	55-541				-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
<b>Judgements</b>	55-531				-		XXXXXXXXXX
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX	-		XXXXXXXXXX
<b>Surplus (General Budget )</b>	55-545			XXXXXXXXXX	-		XXXXXXXXXX
<b>TOTAL UTILITY APPROPRIATIONS</b>	55-599	-	-	-	-	-	-







## DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2020	
		for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

### DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2020	
		for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540				-		-
Social Security System (O.A.S.I.)	55-541				-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
<b>Judgements</b>	55-531				-		XXXXXXXXXX
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX	-		XXXXXXXXXX
<b>Surplus (General Budget )</b>	55-545			XXXXXXXXXX	-		XXXXXXXXXX
<b>TOTAL UTILITY APPROPRIATIONS</b>	55-599	-	-	-	-	-	-

### DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2020
		2021	2020	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2020 Paid or Charged
		2021	2020	
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 2020
		2021	2020	
Assessment Cash	52-101			
Deficit ( Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2020 Paid or Charged
		2021	2020	
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 2020
		2021	2020	
Assessment Cash	53-101			
Deficit ( Utility Budget)	53-885			
<b>Total Utility Assessment Revenues</b>	<b>53-899</b>	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2020 Paid or Charged
		2021	2020	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
<b>Total Utility Assessment Appropriations</b>	<b>53-999</b>	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2020 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:


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



## APPENDIX TO BUDGET STATEMENT

### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2020

ASSETS		
Cash and Investments	1110100	2,259,275.93
Due from State of N.J.(c. 20, P.L. 1961)	1111000	2,073.37
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	174,626.90
Tax Title Lien Receivable	1110400	389,550.32
Property Acquired by Tax Title Lien Liquidation	1110500	108,200.00
Other Receivables	1110600	462,116.10
Deferred Charges Required to be in 2021 Budget	1110700	-
Deferred Charges Required to be in Budgets Subsequent to 2021	1110800	-
<b>Total Assets</b>	<b>1110900</b>	<b>3,395,842.62</b>

### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	1,406,694.30
Reserves for Receivables	2110200	1,134,493.32
Surplus	2110300	854,655.00
<b>Total Liabilities, Reserves and Surplus</b>	<b>XXXXXX</b>	<b>3,395,842.62</b>

School Tax Levy Unpaid	2220170	2,788,892.06
Less: School Tax Deferred	2220200	1,820,074.76
*Balance Included in Above "Cash Liabilities"	2220300	968,817.30

### COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2020	YEAR 2019
Surplus Balance, January 1st	2310100	1,035,821.52	1,105,204.69
<b>CURRENT REVENUE ON A CASH BASIS:</b>	<b>XXXXXX</b>	<b>XXXXXXXX</b>	<b>XXXXXXXX</b>
Current Taxes: *(Percentage Collected 2020 97.37%, 2019 97.08%)	2310200	8,260,708.55	7,936,927.66
Delinquent Taxes	2310300	184,168.20	130,991.72
Other Revenues and Additions to Income	2310400	868,205.37	743,890.14
<b>Total Funds</b>	<b>2310500</b>	<b>10,348,903.64</b>	<b>9,917,014.21</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>	<b>XXXXXX</b>	<b>XXXXXXXX</b>	<b>XXXXXXXX</b>
Municipal Appropriations	2310600	1,435,371.01	1,489,451.00
School Taxes (Including Local and Regional)	2310700	5,457,784.00	5,185,646.00
County Taxes (Including Added Tax Amounts)	2310800	2,084,859.63	2,051,512.93
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	516,234.00	154,582.76
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>9,494,248.64</b>	<b>8,881,192.69</b>
Less: Expenditures to be Raised by Future Taxes	2311200	-	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>9,494,248.64</b>	<b>8,881,192.69</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>854,655.00</b>	<b>1,035,821.52</b>

\*Nearest even percentage may be used

### Proposed Use of Current Fund Surplus in 2021 Budget

Surplus Balance December 31, 2020	2311500	854,655.00
Current Surplus Anticipated in 2021 Budget	2311600	600,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>254,655.00</b>

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

**2021**  
**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

**CAPITAL BUDGET**

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

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

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

No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

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

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

3 years. (Population under 10,000)

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

years exceeding minimum time period.

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

**TOWNSHIP OF LIBERTY  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

A large, empty rectangular area with a light gray background, intended for the narrative content of the capital improvement program. It is bounded by a thin black line.

## CAPITAL BUDGET (Current Year Action) 2021

Local Unit TOWNSHIP OF LIBERTY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2021					6 TO BE FUNDED IN FUTURE YEARS
				5a 2021 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
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## CAPITAL BUDGET (Current Year Action) 2021

Local Unit TOWNSHIP OF LIBERTY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2021					6 TO BE FUNDED IN FUTURE YEARS
				5a 2021 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
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## CAPITAL BUDGET (Current Year Action) 2021

Local Unit TOWNSHIP OF LIBERTY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2021					6 TO BE FUNDED IN FUTURE YEARS
				5a 2021 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
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<b>TOTAL - ALL PROJECTS</b>	XXXXX	-	-	-	-	-	-	-	-

### 3 YEAR CAPITAL PROGRAM - 2021 to 2023 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF LIBERTY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2021	5b 2022	5c 2023	5d 2024	5e 2025	5f 2026
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### 3 YEAR CAPITAL PROGRAM - 2021 to 2023

## ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF LIBERTY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2021	5b 2022	5c 2023	5d 2024	5e 2025	5f 2026
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### 3 YEAR CAPITAL PROGRAM - 2021 to 2023

## ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF LIBERTY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2021	5b 2022	5c 2023	5d 2024	5e 2025	5f 2026
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<b>TOTAL - ALL PROJECTS</b>	XXXXX	-	XXXXXXXXXX	-	-	-	-	-	-







## SECTION 2 - UPON ADOPTION FOR YEAR 2021

RESOLUTION

Be it Resolved by the COMMITTEEPERSONS of the TOWNSHIP  
of LIBERTY, County of WARREN 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) \$ 901,496.00 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in  
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of  
the following summary of general revenues and appropriations.
- (d) \$ 53,515.00 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ - (Item 5 Below) Minimum Library Tax

**RECORDED VOTE**  
(Insert last name)

	<b>Ayes</b>	<b>Nays</b>		<b>Abstained</b>	
				<b>Absent</b>	

### SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	600,000.00
Miscellaneous Revenues Anticipated	13-099	\$	382,400.84
Receipts from Delinquent Taxes	15-499	\$	150,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)			
	07-190	\$	901,496.00
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
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 <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
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	\$	-
<b>Total Revenues</b>	13-299	\$	2,033,896.84

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 1,132,531.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 76,930.00
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 115,935.84
(c) Capital Improvements	44-999	\$ 93,500.00
(d) Municipal Debt Service	45-999	\$ -
(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	\$ 615,000.00
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	<b>\$ 2,033,896.84</b>

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 \_\_\_\_\_, 2021. 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 2021 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 \_\_\_\_\_, 2021, \_\_\_\_\_, Clerk

*Signature*

**TOWNSHIP OF LIBERTY**

**OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2020	APPROPRIATIONS	FCOA	Appropriated		Expended 2020		
		2021	2020				for 2021	for 2020	Paid or Charged	Reserved	
Amount to be Raised By Taxation	54-190	53,515.00	53,559.00	53,559.00	Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					Salaries & Wages	54-385-1				-	
Interest Income	54-113			309.92	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	53,515.00	53,559.00	53,559.00	-	
					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	53,515.00	53,559.00	53,868.92	Acquisition of Farmland	54-916-2				-	
<b>Summary of Program</b>					Down Payments on Improvements	54-902-2					-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Year Referendum Passed/Implemented:		11/3/1998 <i>(Date)</i>			Payment of Bond Principal	54-920-2				XXXXXXXXXX	
Rate Assessed:		\$	0.0200		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX	
Total Tax Collected to date:		\$	914,751.78		Interest on Bonds	54-930-2				XXXXXXXXXX	
Total Expended to date:		\$	1,404,430.34		Interest on Notes	54-935-2				XXXXXXXXXX	
Total Acreage Preserved to date:			61.600 <i>(Acres)</i>		Reserve for Future Use	54-950-2				-	
Recreation land preserved in 2020:			<i>(Acres)</i>		Total Trust Fund Appropriations:	54-499	53,515.00	53,559.00	53,559.00	-	
Farmland preserved in 2020:			<i>(Acres)</i>								





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

Contracting Unit: TOWNSHIP OF LIBERTY

Year Ending: December 31, 2020

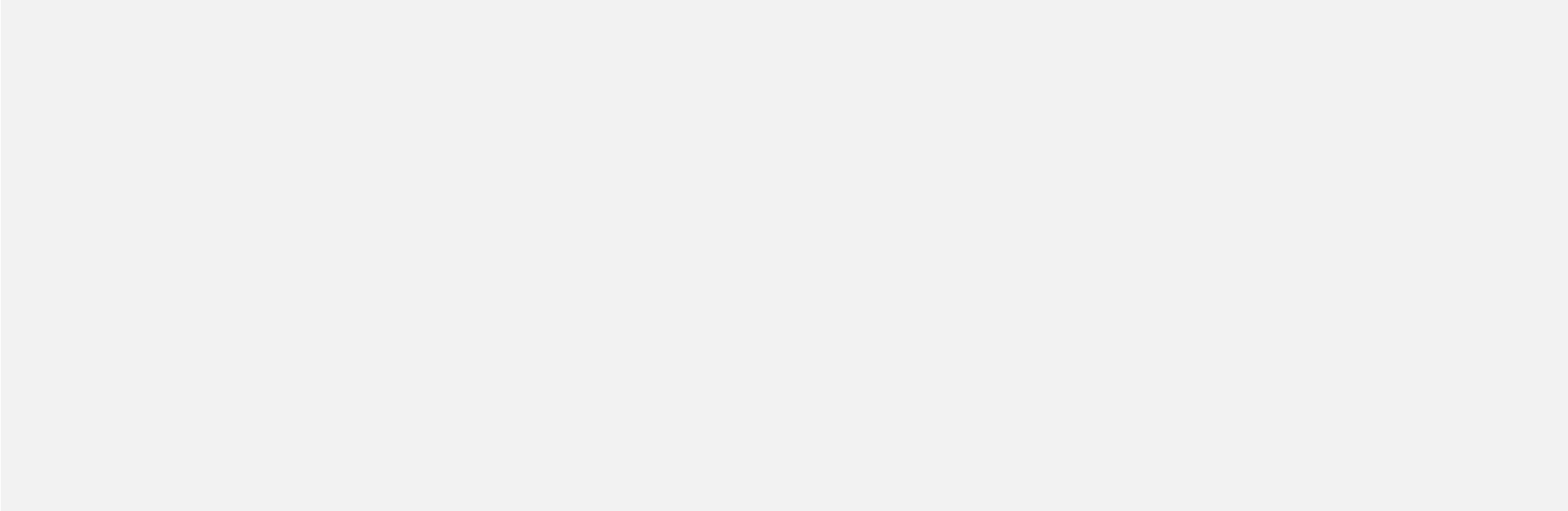
The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

1.

2.

3.

4.



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

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

3/4/2021  
Date

clerk@libertytownship.org  
Clerk of the Governing Body