

2024 MUNICIPAL BUDGET

Municipal Budget of the _____ Township of Liberty Township, County of Warren for the Fiscal Year 2024

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

7th day of March, 2024

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

Certified by me, this 7th day of March, 2024

DocuSigned by:
Diane M. Pflugfelder
3E141812E07B447...
Clerk
349 Mountian 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 13th day of March, 2024

DocuSigned by:
John Mooney
7C8728C4D8EE1E7...
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 7th day of March, 2024

DocuSigned by:
Jennifer Breslin
D13E3A5B388D44D...
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: _____,

By: _____

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

Contracting Unit: Liberty Township

Year Ending: December 31, 2023

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



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

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

03/07/2024
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 the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.

- g) In all applicable signature lines, insert the email address of the applicable official.
- h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**

Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included).**

Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**

- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.

On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**

- m)
- n) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

****Instructions to Complete the 2024 "Data Rollover" Process****

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

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

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

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

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

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

e) **rapidly.**

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

f) as the current fund process.

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

PLEASE NOTE:

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

Information Required for Municipal Budget Document:	Municipal Budget Version 2024.0	
	Responses and Data	
Name and County of Municipality	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	
Clerk	Diane M. Pflugfelder	Cert # C-1065
Tax Collector	Cynthia Eckert	1377
Chief Financial Officer	Jennifer Breslin	N-1785
Registered Municipal Accountant	John Mooney	560
Municipal Attorney	Richard Wenner	
Newspaper	The Express Times	
Date of Introduction	Day	Month
Date of Advertisement	7	March
Date of Public Hearing	14	March
	4	April
Time of Public Hearing	7:00	
Net Valuation Taxable Current		267,697,336
Net Valuation Taxable Prior		267,424,136
		273,200

Budget Year	2024	Budget Year Type:	Calendar Year
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Municipal Code	2114
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How many utilities does municipality have?	1	<i>Select "0" if you do not have any utilities.</i>				
Utility #	Utility Type					
Utility 1		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Capital Impr</td> </tr> <tr> <td># of Years</td> </tr> <tr> <td>Beginning Year</td> </tr> <tr> <td>Ending Year</td> </tr> </table>	Capital Impr	# of Years	Beginning Year	Ending Year
Capital Impr						
# of Years						
Beginning Year						
Ending Year						
Utility 2						
Utility 3						
Utility 4						
Utility 5						
Utility 6						
Utility Assessment (Tab 37)						
Utility Assessment (Tab 38)						

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

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



Date of Original Appt.

11/22/2010

Calendar or State Fiscal

Movement Program

6

2024

2029

needed" only as needed.

venues.

pecial Items of Revenue.

l Appropriations.

Appropriations.

7.

2024 Municipal Budget

of the **TOWNSHIP** of **LIBERTY** County of
 WARREN for the fiscal year 2024.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2024	2023	2022
1. Surplus	623,727.83	605,000.00	605,000.00
2. Total Miscellaneous Revenues	446,352.97	480,221.03	480,221.03
3. Receipts from Delinquent Taxes	105,000.00	122,000.00	122,000.00
4. a) Local Tax for Municipal Purposes	1,014,388.66	978,123.74	978,123.74
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	1,014,388.66	978,123.74	978,123.74
Total General Revenues	2,189,469.46	2,185,344.77	2,185,344.77

Summary of Appropriations	2024 Budget	Final 2023 Budget	2022 Budget
1. Operating Expenses: Salaries & Wages	481,429.00	479,120.00	479,120.00
Other Expenses	845,475.46	924,747.77	924,747.77
2. Deferred Charges & Other Appropriations	92,565.00	91,477.00	91,477.00
3. Capital Improvements	150,000.00	70,000.00	70,000.00
4. Debt Service (Include for School Purposes)			
5. Reserve for Uncollected Taxes	620,000.00	620,000.00	620,000.00
Total General Appropriations	2,189,469.46	2,185,344.77	2,185,344.77
Total Number of Employees	12	12	12

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 7** , 2024.

A hearing on the budget and tax resolution will be held at **Municipal Building** , on
 April 4 , 2024 at **7** o'clock PM at which time and place
objections to the Budget and Tax Resolution for the year 2024 may be presented by taxpayers or
other interested parties.

Copies of the budget are available in the office of **Municipal Clerk** at
the Municipal Building, **349 Mountain Lake Road, Great Meadows,** **New Jersey,**
 07838 during the hours of **8:30 AM** to **3:30 PM**.

TOWNSHIP OF LIBERTY

SUMMARY OF 2024 BUDGET

		Future Budget Projections					
Total Budget	2,189,469.46	100.0%	2025	2026	2027	2028	2029
Employee Costs:							
Salaries & Wages							
Sheet 17	481,429.00	102.00%	491,057.58	500,878.73	510,896.31	521,114.23	531,536.52
Sheet 25	-	102.00%	-	-	-	-	-
Total	<u>481,429.00</u>		<u>491,057.58</u>	<u>500,878.73</u>	<u>510,896.31</u>	<u>521,114.23</u>	<u>531,536.52</u>
Social Security							
Sheet 19	37,000.00	102.00%	37,740.00	38,494.80	39,264.70	40,049.99	40,850.99
Pensions etc.							
Sheet 19	52,565.00	102.00%	53,616.30	54,688.63	55,782.40	56,898.05	58,036.01
Sheet 19	-	105.00%	-	-	-	-	-
Sheet 19	-						
Sheet 20	-						
Insurance							
Sheet 14	-	106.00%	-	-	-	-	-
Direct Employee Costs	<u>570,994.00</u>	26.1%					
General Liability Insurance							
Sheet 14	-	0.0%					
Debt Service:							
Sheet 27	-	0.0%					
Reserve for Uncollected Taxes:							
Sheet 29	<u>620,000.00</u>	28.3%					
Capital Funds:							
Sheet 26a	<u>150,000.00</u>	6.9%					
Deferred Charges:							
Sheet 28	-	0.0%					
Grants:							
Sheet 25 (less Salaries & Wages above)	<u>119,356.46</u>	5.5%					
All Other Departmental OE's:							
Various Line Items	<u>729,119.00</u>	33.3%	102.00%	743,701.38	758,575.41	773,746.92	789,221.85
			Projected Budget Totals				
			<u>1,326,115.26</u>	<u>1,352,637.57</u>	<u>1,379,690.32</u>	<u>1,407,284.12</u>	<u>1,435,429.81</u>

TOWNSHIP OF LIBERTY 2024 BUDGET FUNDING

Budget Funding:

Fund Balance	623,727.83
Local Revenues	64,900.00
State Aid	262,096.51
Grants	119,356.46
Delinquent Tax	105,000.00
Local Purpose Tax	1,014,388.66
	2,189,469.46

Ratables	267,697,336
Tax Rate	0.379
Increase	0.014

Project Tax Results

	2024	2025	2026	2027	2028
		25,000.00	50,000.00	75,000.00	100,000.00
		150,000.00	300,000.00	450,000.00	600,000.00
	1,326,115.26	1,177,637.57	1,029,690.32	882,284.12	735,429.81
	1,326,115.26	1,352,637.57	1,379,690.32	1,407,284.12	1,435,429.81

	275,697,336	283,697,336	291,697,336	299,697,336	307,697,336
	0.481	0.415	0.353	0.294	0.239
	0.102	(0.066)	(0.062)	(0.059)	(0.055)

LEVY CAP CAL

<i>Prior Year</i>	1,014,388.66	1,326,115.26	1,177,637.57	1,029,690.32	882,284.12
<i>2%</i>	20,287.77	26,522.31	23,552.75	20,593.81	17,645.68
<i>Debt Service & Health</i>	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00
<i>Ratables Added</i>	14,000.00	15,000.00	16,000.00	17,000.00	18,000.00
<i>CAP Max</i>	1,193,676.43	1,512,637.57	1,362,190.32	1,212,284.12	1,062,929.81
<i>Over / (Under) CAP</i>	132,438.83	(335,000.00)	(332,500.00)	(330,000.00)	(327,500.00)

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	623,727.83	605,000.00	18,727.83	3.10%
Local	64,900.00	47,900.00	17,000.00	35.49%
State Aid	262,096.51	232,803.26	29,293.25	12.58%
State & Federal Grants	119,356.46	199,517.77	(80,161.31)	-40.18%
Delinquent Tax	105,000.00	122,000.00	(17,000.00)	-13.93%
Local Purpose Tax	1,014,388.66	978,123.74	36,264.92	3.71%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	2,189,469.46	2,185,344.77	4,124.69	0.19%
APPROPRIATIONS				
Salaries & Wages	481,429.00	479,344.72	2,084.28	0.43%
Other Expenses	726,119.00	725,005.28	1,113.72	0.15%
Statutory & Deferred Charges	92,565.00	91,477.00	1,088.00	1.19%
State & Federal Grants	119,356.46	199,517.77	(80,161.31)	-40.18%
Capital (without grants)	150,000.00	70,000.00	80,000.00	114.29%
Debt Service	-	-	-	#DIV/0!
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	620,000.00	620,000.00	-	0.00%
TOTAL APPROPRIATIONS	2,189,469.46	2,185,344.77	4,124.69	0.001887
Adopted Emergencies				

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	1,014,388.66	978,123.74	36,264.92	3.71%
Local Tax Rate	0.3789	0.3650	0.0139	3.82%
Assessed Valuation	267,697,336	267,424,136	273,200	0.10%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP 2.50%	CAP COLA	1,079,219.19 MAX	1,014,388.66 ACTUAL
CAP Base from Prior Year	1,282,675.00	1,282,675.00	(64,830.53)	+ OR ()
Rate Applied	2.50%	3.50%		
Allowable CAP	1,314,741.88	1,327,568.63	Must be zero or () to Introduce Budget	
Additions:				
See Sheet 3b	1,478.98	1,478.98		
Other				
Total CAP Allowable	1,316,220.86	1,329,047.61		
Budget Expenditures Sheet 19	1,300,113.00	1,300,113.00		
Remaining or (Excess)	16,107.85	28,934.60		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	1,330,249.68	1,061,417.87	268,831.81
Used to Fund Budget	623,727.83	605,000.00	18,727.83
Remaining Balance	706,521.85	456,417.87	250,103.98

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	98.30%	97.34%	0.96%
Used for Reserve for Taxes	93.32%	93.23%	0.09%
Remaining	4.98%	4.11%	0.87%

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

		YEAR 2024	YEAR 2023
1	Total General Appropriations for 2024 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	1,569,469.46	XXXXXXXXXXXX
2	Local District School Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
3	Regional School District Tax		5,603,330.00
	Actual		
	Estimate	5,825,000.00	XXXXXXXXXXXX
4	Regional High School Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
5	County Tax		2,167,922.09
	Actual		
	Estimate	2,400,000.00	XXXXXXXXXXXX
6	Special District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
7	Municipal Open Space		53,485.00
	Actual		
	Estimate	53,539.00	XXXXXXXXXXXX
8	Municipal Arts and Culture		
	Actual		
	Estimate		XXXXXXXXXXXX
9	Total General Appropriations & Other Taxes	9,848,008.46	
10	Less: Total Anticipated Revenues from 2024 in Municipal Budget (Item 5)	1,175,080.80	
11	Cash Required from 2024 to Support Local Municipal Budget and Other Taxes	8,672,927.66	
12	Amount of Item 11 divided by 93.32%		
	equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	9,292,927.66	
<u>Analysis of Item 12:</u>			
	Local School District Tax (Line 2 Above)	-	
	Regional School District Tax (Line 3 Above)	5,825,000.00	
	Regional High School Tax (Line 4 Above)	-	
	County Tax (Line 5 Above)	2,400,000.00	
	Special District Tax (Line 6 Above)	-	
	Municipal Open Space Tax (Line 7 Above)	53,539.00	
	Municipal Arts and Culture Tax (Line 8 Above)	-	
	Tax in Local Municipal Budget	1,014,388.66	
	Total Amount (Line 12)	9,292,927.66	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	620,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>			
	Item 1 - Total General Appropriations	1,569,469.46	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	620,000.00	
	Subtotal	2,189,469.46	
	Less: Item 10 - Total Anticipated Revenues	1,175,080.80	
	Amount to Be Raised by Taxation in Municipal Budget	1,014,388.66	

Local Tax for Municipal Purpose	1,014,388.66
Addition to Local District School Tax	
Minimum Library Tax	

2024 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of LIBERTY, County of WARREN for the Fiscal Year 2024.

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

7 day of March, 2024
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 7 day of March, 2024

clerk@libertytownship.org
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 7 day of March, 2024

jmooney@nisivoccia.com 200 Valley Road Suite 300
Registered Municipal Accountant Address
Mt. Arlington, NJ 07856 973-298-8500
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 7 day of March, 2024

cfo@libertytownship.org
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: _____, 2024

By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of LIBERTY, County of WARREN for the Fiscal Year 2024

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

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

in the issue of March 14, 2024

The Governing Body of the TOWNSHIP of LIBERTY does hereby approve the following as the Budget for the year 2024:

RECORDED VOTE
(Insert Last Name)

Ayes

Inscho
Grover
Karcher
Rogers
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 7, 2024.

A Hearing on the Budget and Tax Resolution will be held at Municipal Building, on April 4, 2024 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2024 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2024
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXXXX
1. Appropriations within "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}		1,300,113.00
2. Appropriations excluded from "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		269,356.46
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		269,356.46
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	93.32% Percent of Tax Collections	620,000.00
Building Aid Allowance 2024 - \$ 		
for Schools-State Aid 2023 - \$ 		2,189,469.46
4. Total General Appropriations (Item 9, Sheet 29)		2,189,469.46
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		1,175,080.80
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)		1,014,388.66
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		-
(c) Minimum Library Tax		-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2023 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	2,110,344.77	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	75,000.00						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	2,185,344.77	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	1,982,353.08	-	-	-	-	-	-
Reserved	202,991.69	-	-	-	-	-	-
Unexpended Balances Canceled	-	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	2,185,344.77	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2023	2,110,344.77	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	1,314,741.88
Subtotal	2,110,344.77		
Exceptions Less:		Additions:	
Total Other Operations	13,152.00	New Construction (Assessor Certification)	1,478.98
Total Uniform Construction Code		2022 Cap Bank Utilized	
Total Interlocal Service Agreement		2023 Cap Bank Utilized	
Total Additional Appropriations			
Total Capital Improvements	70,000.00		
Total Debt Service		Total Additions	1,478.98
Transferred to Board of Education			
Type I School Debt		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	<u>1,316,220.86</u>
Total Public & Private Programs	124,517.77		
Judgements		Additional Increase to COLA rate. 3.5%	
Total Deferred Charges		Amount of Increase allowable. 1.0%	<u>12,826.75</u>
Cash Deficit			
Reserve for Uncollected Taxes	620,000.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>1,329,047.61</u>
Total Exceptions	827,669.77		
Amount on Which CAP is Applied	1,282,675.00	Total General Appropriations for Municipal Purposes	<u>1,300,113.00</u>
2.5% CAP	<u>32,066.88</u>	(Sheet 19, H-1)	
Allowable Operating Appropriations before		Over or (Under) Appropriations Cap	<u><u>(28,934.60)</u></u>
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	1,314,741.88		

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2024	<u>\$ 107,966.00</u>
--	----------------------

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>13,721.00</u>
-------------------------------------	------------------

Budgeted Group Insurance - Inside CAP	<u>94,245.00</u>
---------------------------------------	------------------

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

Budgeted Group Insurance - Outside CAP	<u> </u>
--	-----------------------------

TOTAL	<u><u>94,245.00</u></u>
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Instead of receiving Health Benefits, 3 employees have elected an opt-out for 2024. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u><u>\$ 12,737.00</u></u>

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	978,123.74
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>978,123.74</u>
Plus 2% CAP Increase	<u>19,562.47</u>
ADJUSTED TAX LEVY	<u>997,686.21</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>997,686.21</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

997,686.21

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	
Allowable Pension Obligations Increases	54.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	80,000.00
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>80,054.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	

ADJUSTED TAX LEVY

1,077,740.21

Additions:

New Ratables - Increase for new construction	405,200
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.365</u>
New Ratable Adjustment to Levy	1,478.98
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

1,079,219.19

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

1,014,388.66

OVER OR (UNDER) 2% LEVY CAP

(64,830.53)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2021

Maximum Allowable Amount to be Raised by Taxation	909,795
Amount to be Raised by Taxation for Municipal Purpose	905,627
Available for Banking (CY 2024)	4,168
Amount Used in CY 2024	4,168
Balance to Expire	4,168

2022

Maximum Allowable Amount to be Raised by Taxation	932,167
Amount to be Raised by Taxation for Municipal Purpose	929,795
Available for Banking (CY 2024 - CY 2025)	2,372
Amount Used in CY 2024	2,372
Balance to Carry Forward (CY 2025)	2,372

2023

Maximum Allowable Amount to be Raised by Taxation	978,124
Amount to be Raised by Taxation for Municipal Purpose	978,124
Available for Banking (CY 2024 - CY 2026)	-
Amount Used in CY 2024	-
Balance to Carry Forward (CY 2025 - CY2026)	-

2024

Maximum Allowable Amount to be Raised by Taxation	1,079,219
Amount to be Raised by Taxation for Municipal Purpose	1,014,389
Available for Banking (CY 2025 - CY 2027)	64,831

Total Levy CAP Bank	67,203
----------------------------	---------------

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
1. Surplus Anticipated	08-101	623,727.83	605,000.00	605,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	623,727.83	605,000.00	605,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	5,000.00	5,000.00	5,231.58
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	29,900.00	29,900.00	49,930.66
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	30,000.00	13,000.00	90,569.47
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	64,900.00	47,900.00	145,731.71

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Uniform Construction Code Fees	08-160			
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	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section 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
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
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	119,356.46	199,517.77	199,517.77

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
Summary of Revenues				
	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	623,727.83	605,000.00	605,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Total Section A: Local Revenues	08-001	64,900.00	47,900.00	145,731.71
Total Section B: State Aid Without Offsetting Appropriations	09-001	262,096.51	232,803.26	232,803.26
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	119,356.46	199,517.77	199,517.77
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	-	-	-
Total Miscellaneous Revenues	13-099	446,352.97	480,221.03	578,052.74
4. Receipts from Delinquent Taxes	15-499	105,000.00	122,000.00	196,484.36
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	1,175,080.80	1,207,221.03	1,379,537.10
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	1,014,388.66	978,123.74	XXXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	1,014,388.66	978,123.74	1,456,818.72
7. Total General Revenues	13-299	2,189,469.46	2,185,344.77	2,836,355.82

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
Administrative and Executive:						-		-
Salaries and Wages	20-100	1	5,490.00	5,330.00		5,330.00	5,330.00	-
Other Expenses	20-100	2	16,000.00	13,000.00		13,000.00	10,018.15	2,981.85
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	1,701.41	298.59
Municipal Clerk:						-		-
Salaries and Wages	20-120	1	119,172.00	115,260.00		115,485.00	115,441.40	43.60
Other Expenses	20-120	2	14,800.00	15,900.00		15,900.00	13,561.47	2,338.53
Financial Administration:						-		-
Salaries and Wages	20-130	1	14,683.00	12,836.00		12,759.47	10,666.00	2,093.47
Other Expenses	20-130	2	15,600.00	14,990.00		15,066.53	14,966.53	100.00
Annual Audit	20-135	2	21,224.00	20,808.00		20,808.00	20,808.00	-
Collection of Taxes:						-		-
Salaries and Wages	20-145	1	26,671.00	25,894.00		25,894.00	25,894.00	-
Other Expenses	20-145	2	5,850.00	5,850.00		5,850.00	4,200.55	1,649.45
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-	-	
Assessment of Taxes:						-	-	
Salaries and Wages	20-150	1	26,903.00	26,119.00		26,119.00	26,119.00	
Other Expenses	20-150	2	7,889.00	7,889.00		7,889.00	5,881.91	
Legal Services and Costs:						-	-	
Other Expenses	20-155	2	39,500.00	39,500.00		39,500.00	30,828.05	
Engineering Services and Costs:						-	-	
Other Expenses	20-165	2	9,000.00	9,000.00		9,000.00	6,915.25	
						-	-	
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	17,550.00	17,770.00		17,770.00	8,033.74	
Zoning Officer:						-	-	
Salaries and Wages	21-185	1	11,150.00	12,293.00		12,369.25	12,369.25	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS:						-		-
Emergency Management Service:						-		-
Salaries and Wages	25-252	1	3,410.00	3,311.00		3,311.00	3,311.00	-
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	-	15,000.00
						-		-
Insurance:						-		-
Liability Insurance	23-210	2	67,139.00	61,964.00		61,964.00	61,964.00	-
Worker's Compensation	23-215	2	25,605.00	23,483.00		23,483.00	23,483.00	-
Group Insurance Plan for Employees	23-220	2	94,245.00	108,144.00		106,342.75	84,396.68	21,946.07
Health Benefit Waiver	23-222	2	12,737.00			-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTION:						-		-
Road Repair and Maintenance						-		-
Salaries and Wages	26-290	1	220,000.00	212,000.00		212,000.00	190,392.90	21,607.10
Other Expenses	26-290	2	145,000.00	145,000.00		145,000.00	108,080.46	36,919.54
Garbage and Trash Removal:						-		-
Other Expenses	26-305	2	3,500.00	3,500.00		3,500.00	2,148.84	1,351.16
Public Building and Grounds:						-		-
Other Expenses	26-310	2	40,000.00	40,000.00		40,000.00	22,728.00	17,272.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES FUNCTIONS:						-		-
Environmental Commission						-		-
(N.J.S.A. 40A: 56 A-1 ET SEQ):						-		-
Salaries and Wages	27-335	1	3,200.00	3,657.00		3,657.00	1,320.44	2,336.56
Other Expenses	27-335	2	9,780.00	6,880.00		6,880.00	5,094.08	1,785.92
Dog Regulation						-		-
Salaries and Wages	27-340	1	6,725.00	6,529.00		6,529.00	6,529.00	-
						-		-
						-		-
						-		-
						-		-
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						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
PARKS AND RECREATION FUNCTIONS:						-		-
Recreation:						-		-
Salaries and Wages	28-370	1	32,000.00	43,866.00		43,866.00	33,265.47	10,600.53
Other Expenses	28-370	2	19,500.00	17,000.00		17,000.00	10,658.56	6,341.44
Maintenance of Parks:						-		-
Other Expenses	28-375	2	4,000.00	4,000.00		4,000.00	2,345.60	1,654.40
Beach and Boardwalk:						-		-
Other Expenses	28-380	2	5,500.00	5,700.00		5,700.00	4,512.00	1,188.00
						-		-
						-		-
UTILITY EXPENSES AND BULK PURCHASES	31-430	2	43,000.00	43,000.00		43,000.00	31,853.38	11,146.62
						-		-
Municipal Court:						-		-
Other Expenses	43-490	2	11,000.00	11,000.00		12,500.00	10,650.93	1,849.07
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1				-		-
Other Expenses	22-195	2				-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
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
					-		-	
					-		-	
					-		-	
					-		-	
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					-		-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations (Item 8(A)) within "CAPS"	34-199		1,207,548.00	1,191,198.00	-	1,191,198.00	1,006,114.05	185,083.95
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		1,207,548.00	1,191,198.00	-	1,191,198.00	1,006,114.05	185,083.95
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	481,429.00	479,120.00	-	479,344.72	441,283.46	38,061.26
Other Expenses (Including Contingent)	34-201	2	726,119.00	712,078.00	-	711,853.28	564,830.59	147,022.69

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		52,565.00	51,577.00		51,577.00	51,577.00	-
Social Security System (O.A.S.I.)	36-472		37,000.00	37,000.00		37,000.00	32,619.38	4,380.62
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		2,900.00	2,800.00		2,800.00	2,524.88	275.12
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		100.00	100.00		100.00		100.00
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		92,565.00	91,477.00	-	91,477.00	86,721.26	4,755.74
(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		1,300,113.00	1,282,675.00	-	1,282,675.00	1,092,835.31	189,839.69

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		-	13,152.00	-	13,152.00	-	13,152.00

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
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CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
Clean Communities Grant	41-602	2	10,301.98	9,611.57		9,611.57	9,611.57	-
NJ Dept of Transportation Grant	41-559	2	106,386.00	80,310.00		80,310.00	80,310.00	-
American Rescue Plan Firefighter Grant	41-877	2		33,000.00		33,000.00	33,000.00	-
Stormwater Management Grant	41-744	2		75,000.00		75,000.00	75,000.00	-
Reserve for Clean Communities	41-602	2	1,297.48	690.41		690.41	690.41	-
Reserve for Recycling Grant	41-569	2	1,371.00	905.79		905.79	905.79	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
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						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS" (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		119,356.46	199,517.77	-	199,517.77	199,517.77	-
Total Operations - Excluded from "CAPS"	34-305		119,356.46	212,669.77	-	212,669.77	199,517.77	13,152.00
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	119,356.46	212,669.77	-	212,669.77	199,517.77	13,152.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(C) Capital Improvements - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		55,000.00	70,000.00	XXXXXXXXXX	70,000.00	70,000.00	-
Road Equipment	44-903		95,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(C) Capital Improvements - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		150,000.00	70,000.00	-	70,000.00	70,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		-	-	-	-	-	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					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.	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		269,356.46	282,669.77	-	282,669.77	269,517.77	13,152.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		269,356.46	282,669.77	-	282,669.77	269,517.77	13,152.00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		1,569,469.46	1,565,344.77	-	1,565,344.77	1,362,353.08	202,991.69
(M) Reserve for Uncollected Taxes	50-899		620,000.00	620,000.00	XXXXXXXXXX	620,000.00	620,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		2,189,469.46	2,185,344.77	-	2,185,344.77	1,982,353.08	202,991.69

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	1,300,113.00	1,282,675.00	-	1,282,675.00	1,092,835.31	189,839.69
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	-	13,152.00	-	13,152.00	-	13,152.00
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	119,356.46	199,517.77	-	199,517.77	199,517.77	-
Total Operations Excluded from "CAPS"	34-305	119,356.46	212,669.77	-	212,669.77	199,517.77	13,152.00
(C) Capital Improvements	44-999	150,000.00	70,000.00	-	70,000.00	70,000.00	-
(D) Municipal Debt Service	45-999	-	-	-	-	-	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	620,000.00	620,000.00	XXXXXXXXXX	620,000.00	620,000.00	XXXXXXXXXX
Total General Appropriations	34-499	2,189,469.46	2,185,344.77	-	2,185,344.77	1,982,353.08	202,991.69

DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		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 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540				-		-
Social Security System (O.A.S.I.)	55-541				-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL UTILITY APPROPRIATIONS	55-599	-	-	-	-	-	-

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2024 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: Developer's Escrow Fund; Board of Recreation Commission; Open Space; Recreation; Farmland and Historic Preservation Trust; Storm Recovery Trust Fund

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

APPENDIX TO BUDGET STATEMENT

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

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2023

ASSETS	
Cash and Investments	3,047,862.18
Due from State of N.J.(c. 20, P.L. 1961)	1,323.37
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	108,432.83
Tax Title Lien Receivable	296,607.82
Property Acquired by Tax Title Lien Liquidation	108,200.00
Other Receivables	2,031.65
Deferred Charges Required to be in 2024 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2024	-
Total Assets	3,564,457.85
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	1,718,935.87
Reserves for Receivables	515,272.30
Surplus	1,330,249.68
Total Liabilities, Reserves and Surplus	3,564,457.85

School Tax Levy Unpaid	2,561,665.05
Less: School Tax Deferred	1,220,074.75
*Balance Included in Above "Cash Liabilities"	1,341,590.30

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

	YEAR 2023	YEAR 2022
Surplus Balance, January 1	1,061,417.87	1,153,215.38
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2023: 98.3%, 2022: 97.34%)	8,664,155.57	8,449,502.30
Delinquent Taxes	196,484.36	100,016.40
Other Revenues and Additions to Income	800,873.50	1,153,572.25
Total Funds	10,722,931.30	10,856,306.33
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	1,565,344.77	1,744,542.37
School Taxes (Including Local and Regional)	5,603,330.00	5,526,540.00
County Taxes (Including Added Tax Amounts)	2,170,459.47	2,161,520.52
Special District Taxes	53,547.38	
Other Expenditures and Deductions from Income		362,285.57
Total Expenditures and Tax Requirements	9,392,681.62	9,794,888.46
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	9,392,681.62	9,794,888.46
Surplus Balance, December 31	1,330,249.68	1,061,417.87

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2024 Budget

Surplus Balance, December 31	1,330,249.68
Current Surplus Anticipated in 2024 Budget	623,727.83
Surplus Balance Remaining	706,521.85

2024

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

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

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

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

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

3 years. (Population under 10,000)

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

years exceeding minimum time period.

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

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

The following pages reflect the estimated needs of Liberty Township for the years 2024 - 2026, as required by the New Jersey State Statute. We retain the right to make changes as a result of our growth or as the occasion merits.

CAPITAL BUDGET (Current Year Action) 2024

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 - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Road Improvements	1	211,386.00			55,000.00		106,386.00		50,000.00
Renovate Tennis Courts	2	175,000.00	50,000.00				125,000.00		
Renovate Beach Shack	3	25,000.00					25,000.00		
Road Equipment	4	95,000.00		95,000.00					
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TOTAL - THIS PAGE	XXXXX	506,386.00	50,000.00	95,000.00	55,000.00	-	256,386.00	-	50,000.00

CAPITAL BUDGET (Current Year Action) 2024

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 - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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CAPITAL BUDGET (Current Year Action) 2024

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 - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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TOTAL - ALL PROJECTS	XXXXX	506,386.00	50,000.00	95,000.00	55,000.00	-	256,386.00	-	50,000.00

6 YEAR CAPITAL PROGRAM - 2024 to 2029 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 2024	5b 2025	5c 2026	5d 2027	5e 2028	5f 2029
Road Improvements	1	211,386.00	2 years	161,386.00	50,000.00				
Renovate Tennis Courts	2	175,000.00	1 year	175,000.00					
Renovate Beach Shack	3	25,000.00	1 year	25,000.00					
Road Equipment	4	95,000.00	1 year	95,000.00					
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TOTAL - THIS PAGE	XXXXXX	506,386.00	XXXXXXXXXX	456,386.00	50,000.00	-	-	-	-

6 YEAR CAPITAL PROGRAM - 2024 to 2029 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 2024	5b 2025	5c 2026	5d 2027	5e 2028	5f 2029
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6 YEAR CAPITAL PROGRAM - 2024 to 2029 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 2024	5b 2025	5c 2026	5d 2027	5e 2028	5f 2029
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TOTAL - ALL PROJECTS	XXXXX	506,386.00	XXXXXXXXXX	456,386.00	50,000.00	-	-	-	-

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

Local Unit

TOWNSHIP OF LIBERTY

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment
Road Improvements	211,386.00		50,000.00	55,000.00		106,386.00			
Renovate Tennis Courts	175,000.00			50,000.00		125,000.00			
Renovate Beach Shack	25,000.00					25,000.00			
Road Equipment	95,000.00	95,000.00							
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TOTAL - THIS PAGE	506,386.00	95,000.00	50,000.00	105,000.00	-	256,386.00	-	-	-

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

Local Unit TOWNSHIP OF LIBERTY

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment
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6 YEAR CAPITAL PROGRAM - 2024 to 2029 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit TOWNSHIP OF LIBERTY

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment
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TOTAL - ALL PROJECTS	506,386.00	95,000.00	50,000.00	105,000.00	-	256,386.00	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 1,207,548.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 92,565.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 119,356.46
(c) Capital Improvements	44-999	\$ 150,000.00
(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	\$ 620,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 2,189,469.46

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the _____ day of _____, 2024. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2024 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this _____ day of _____, 2024, _____, Clerk

Signature

TOWNSHIP OF LIBERTY

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2023	APPROPRIATIONS	FCOA	Appropriated		Expended 2023		
		2024	2023				for 2024	for 2023	Paid or Charged	Reserved	
Amount to be Raised By Taxation	54-190	53,539.00	53,485.00	54,942.79	Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					Salaries & Wages	54-385-1				-	
Interest Income	54-113			3,383.98	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	53,539.00	53,485.00	53,485.00	-	
					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	53,539.00	53,485.00	58,326.77	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:		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:	\$	1,076,343.45			Interest on Bonds	54-930-2				XXXXXXXXXX	
Total Expended to date:	\$	1,515,504.91			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 2023:		<i>(Acres)</i>			Total Trust Fund Appropriations:	54-499	53,539.00	53,485.00	53,485.00	-	
Farmland preserved in 2023:		<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, 2023

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

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

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

3/7/2024
Date

clerk@libertytownship.org
Clerk of the Governing Body