

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 10th day of April, 2024 and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).  
Certified by me, this 10th day of April, 2024

DocuSigned by:  
Diane M. Plughilder  
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 10th day of April, 2024  
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 10th day of April, 2024  
Jennifer Broslin  
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: 07/02/2024

By: Christine M. Zapicchi  
DS  
CMZ

Local Examination? Yes  
No X

SECTION 2 - UPON ADOPTION FOR YEAR 2024

Be it Resolved by the RESOLUTION  
of Liberty Township, County of warren of the Township 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) \$ 1,014,388.66

(b) \$ 0

(c) \$ 0

(d) \$ 53,539.00

(e) \$ 0

(f) \$ 0
- (Item 2 below) for municipal purposes, and

(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,

(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.

(Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

(Sheet 44) Arts and Culture Trust Fund Levy

(Item 5 Below) Minimum Library Tax

RECORDED VOTE  
(Insert last name)

Ayes

Spangenberg

Rogers

Grover

Inscho

Nays

Abstained

Absent

Karcher

1. General Revenues

SUMMARY OF REVENUES

Surplus Anticipated	08-100	623,727.83
Miscellaneous Revenues Anticipated	13-099	446,352.97
Receipts from Delinquent Taxes	15-499	105,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	1,014,388.66
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>		
Item 6, Sheet 42	07-195	0
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	0
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY		0
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	0
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192	0
Total Revenues	13-299	2,189,469.46

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(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	\$ 0
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(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	\$ 0
(e) Deferred Charges - Municipal	46-999	\$ 0
(f) Judgments	37-480	\$ 0
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ 0
(g) Cash Deficit	46-885	\$ 0
(k) For Local District School Purposes	29-410	\$ 0
(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	0
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 10th day of April, 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 10th day of April, 2024

DocuSigned by:  
Diane M. Pfugfelder  
8E494312587D4

Signature

, Clerk

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.

04/10/2024

Date

DocuSigned by:

Diane M. Pfugfelder

DocuSign Envelope ID: 8772AEE9-0233-4FE9-A307-688AA0711385

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
- i) the FAST "Introduced Budget" record portal and it must be named as: **<municode>\_introbudget\_20xx (all 4 digits municode must be included).**  
  
Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the
- j) FAST "Adopted Budget" record portal and it must be named as: **<municode>\_adoptbudget\_20xx (all 4 digits municode must be included).**
- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.  
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special 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](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
		10	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
Municipal Code		2114	

How many utilities does municipality have?	0	Select "0" if you do not have any utilities.
Utility #	Utility Type	Capital Impr
Utility 1		# of Years
Utility 2		Beginning Year
Utility 3		Ending Year
Utility 4		
Utility 5		
Utility 6		
Utility Assessment (Tab 37)		
Utility Assessment (Tab 38)		

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

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



**Date of Original Appt.**

11/22/2010

*Calendar or State Fiscal*

**ovement Program**

3

2024

2026

**ended" only as needed.**

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Appropriations.  
n.



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
1. Surplus	623,727.83		605,000.00
2. Total Miscellaneous Revenues	446,352.97		480,221.03
3. Receipts from Delinquent Taxes	105,000.00		122,000.00
4. a) Local Tax for Municipal Purposes	1,014,388.66		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
Total General Revenues	2,189,469.46		2,185,344.77

Summary of Appropriations	2024 Budget		Final 2023 Budget
1. Operating Expenses: Salaries & Wages	481,429.00		479,120.00
Other Expenses	845,475.46		924,747.77
2. Deferred Charges & Other Appropriations	92,565.00		91,477.00
3. Capital Improvements	150,000.00		70,000.00
4. Debt Service (Include for School Purposes)			
5. Reserve for Uncollected Taxes	620,000.00		620,000.00
Total General Appropriations	2,189,469.46		2,185,344.77
Total Number of Employees	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 10, 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		481,429.00		491,057.58	500,878.73	510,896.31	521,114.23	531,536.52	
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		52,665.00	102.00%	53,718.30	54,792.67	55,888.52	57,006.29	58,146.42	
Sheet 19		-	105.00%	-	-	-	-	-	
Sheet 19		-							
Sheet 20		-							
Insurance									
Sheet 14		-	106.00%	-	-	-	-	-	
Direct Employee Costs		571,094.00	26.1%						
General Liability Insurance									
Sheet 14		-	0.0%						
Debt Service:									
Sheet 27		-	0.0%						
Reserve for Uncollected Taxes:									
Sheet 29		620,000.00	28.3%						
Capital Funds:									
Sheet 26a		150,000.00	6.9%						
Deferred Charges:									
Sheet 28		-	0.0%						
Grants:									
Sheet 25 (less Salaries & Wages above)		119,356.46	5.5%						
All Other Departmental OE's:									
Various Line Items		729,019.00	33.3%	102.00%	743,599.38	758,471.37	773,640.79	789,113.61	804,895.88
				Projected Budget Totals	1,326,115.26	1,352,637.57	1,379,690.32	1,407,284.12	1,435,429.81

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

LEVY CAP CAL

Prior Year	1,014,388.66	1,326,115.26	1,177,637.57	1,029,690.32	882,284.12
2%	20,287.77	26,522.31	23,552.75	20,593.81	17,645.68
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	1,193,676.43	1,512,637.57	1,362,190.32	1,212,284.12	1,062,929.81
Over / (Under) CAP	132,438.83	(335,000.00)	(332,500.00)	(330,000.00)	(327,500.00)

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)

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		-		

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

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	
Additions:			Must be zero or ( ) to
See Sheet 3b	1,478.98	1,478.98	Introduce Budget
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	

% 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%

# TOWNSHIP OF LIBERTY

[illegible]

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			
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	
Analysis of Item 12:			
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	
	Computation of "Tax in Local Municipal Budget"		
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 DATA SHEET

(MUST ACCOMPANY 2024 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF LIBERTY

COUNTY: WARREN

John E. Inscho	December 31, 2024
Mayor's Name	Term Expires

Municipal Officials	
Diane M. Pflugfelder	{ 11/22/2010
Municipal Clerk	
Cynthia Eckert	C-1065
Tax Collector	Cert. No.
Jennifer Breslin	1377
Chief Financial Officer	Cert. No.
John Mooney	N-1785
Registered Municipal Accountant	560
Richard Wenner	Lic. No.
Municipal Attorney	

Governing Body Members	
Name	Term Expires
Daniel Grover	12/31/2025
Peter Karcher	12/31/2026
David Rogers	12/31/2025
Wayne Spangenberg	12/31/2026

Official Mailing Address of Municipality

Municipal Building
349 Mountain Lake Road
Great Meadows, NJ 07838

Fax #: 908-637-6916

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

<u>jmooney@nisivoccia.com</u> Registered Municipal Accountant	<u>200 Valley Road Suite 300</u> Address
<u>Mt. Arlington, NJ 07856</u> Address	<u>973-298-8500</u> 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 10, 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 - \$	
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	-	-	-	-	-	-
Expenditures:							
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			
Transferred to Board of Education		Total Additions	1,478.98
Type I School Debt			
Total Public & Private Programs	124,517.77	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	1,316,220.86
Judgements			
Total Deferred Charges			
Cash Deficit		Additional Increase to COLA rate. 3.5%	
Reserve for Uncollected Taxes	620,000.00	Amount of Increase allowable. 1.0%	12,826.75
Total Exceptions	827,669.77		
Amount on Which CAP is Applied	1,282,675.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	1,329,047.61
2.5% CAP	32,066.88		
Allowable Operating Appropriations before		Total General Appropriations for Municipal Purposes	1,300,113.00
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	1,314,741.88	(Sheet 19, H-1)	
		Over or (Under) Appropriations Cap	(28,934.60)

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			
<p><b><u>RECAP OF GROUP INSURANCE APPROPRIATION</u></b></p> <p>Following is a recap of the Municipality's Employee Group Insurance</p> <p>Estimated Group Insurance Costs - 2024                      <u>\$     107,966.00</u></p> <p>Estimated Amounts to be Contributed by Employees:</p> <p>                    Contribution from all eligible emp.                      <u>13,721.00</u></p> <p>  </p>			

		EXPLANATORY STATEMENT - (Continued)																																																																												
		BUDGET MESSAGE																																																																												
<div>NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW</div> <div>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.</div> <div>SUMMARY LEVY CAP CALCULATION</div> <div>LEVY CAP CALCULATION</div> <table><tr><td>Prior Year Amount to be Raised by Taxation</td><td>978,123.74</td></tr><tr><td>Less:</td><td></td></tr><tr><td>Less: Prior Year Deferred Charges to Future Taxation Unfunded</td><td></td></tr><tr><td>Less: Prior Year Deferred Charges: Emergencies</td><td></td></tr><tr><td>Less: Prior Year Recycling Tax</td><td></td></tr><tr><td>Less:</td><td></td></tr><tr><td>Less:</td><td></td></tr><tr><td>Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation</td><td>978,123.74</td></tr><tr><td>Plus 2% CAP Increase</td><td>19,562.47</td></tr><tr><td>ADJUSTED TAX LEVY</td><td>997,686.21</td></tr><tr><td>Plus: Assumption of Service/Function</td><td></td></tr><tr><td>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</td><td>997,686.21</td></tr></table>						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	978,123.74	Plus 2% CAP Increase	19,562.47	ADJUSTED TAX LEVY	997,686.21	Plus: Assumption of Service/Function		ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	997,686.21	<div>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS997,686.21</div> <div>Exclusions:</div> <table><tr><td>Allowable Shared Service Agreements Increase</td><td></td></tr><tr><td>Allowable Health Insurance Costs Increase</td><td></td></tr><tr><td>Allowable Pension Obligations Increases</td><td>54.00</td></tr><tr><td>Allowable LOSAP Increase</td><td></td></tr><tr><td>Allowable Capital Improvements Increase</td><td>80,000.00</td></tr><tr><td>Allowable Debt Service and Capital Leases Inc.</td><td></td></tr><tr><td>Recycling Tax appropriation</td><td></td></tr><tr><td>Deferred Charge to Future Taxation Unfunded</td><td></td></tr><tr><td>Current Year Deferred Charges: Emergencies</td><td></td></tr><tr><td>Add Total Exclusions</td><td>80,054.00</td></tr><tr><td>Less Cancelled or Unexpended Waivers</td><td></td></tr><tr><td>Less Cancelled or Unexpended Exclusions</td><td></td></tr><tr><td>ADJUSTED TAX LEVY</td><td>1,077,740.21</td></tr><div>Additions:</div><table><tr><td>New Ratables - Increase for new construction</td><td>405,200</td></tr><tr><td>Prior Year's Local Purpose Tax Rate (per \$100)</td><td>0.365</td></tr><tr><td>New Ratable Adjustment to Levy</td><td>1,478.98</td></tr><tr><td>Amounts approved by Referendum</td><td></td></tr><tr><td>Levy CAP Bank Applied</td><td></td></tr><tr><td>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</td><td>1,079,219.19</td></tr><tr><td>AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES</td><td>1,014,388.66</td></tr><tr><td>OVER OR (UNDER) 2% LEVY CAP</td><td>(64,830.53)</td></tr><tr><td>(must be equal or under for Introduction)</td><td></td></tr></table></table>					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	80,054.00	Less Cancelled or Unexpended Waivers		Less Cancelled or Unexpended Exclusions		ADJUSTED TAX LEVY	1,077,740.21	New Ratables - Increase for new construction	405,200	Prior Year's Local Purpose Tax Rate (per \$100)	0.365	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)	
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	EXPLANATORY STATEMENT - (Continued)		
	BUDGET MESSAGE		
<b><u>"2010" LEVY CAP BANKS:</u></b>			
<b>2021</b>			
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			
Balance to Expire	4,168		
<b>2022</b>			
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			
Balance to Carry Forward (CY 2025)	2,372		
<b>2023</b>			
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)	-		
<b>2024</b>			
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		
<b>Total Levy CAP Bank</b>	67,203		

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	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)**

[illegible]

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

[illegible]

**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 Cash in 2023
		2024	2023	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	190,852.00	188,603.00	188,603.00
Municipal Relief Fund Aid	09-213	19,672.83	9,838.26	9,838.26
Garden State Trust Fund	09-206	42,315.00	34,362.00	34,362.00
Reserve Garden State Trust	09-206	7,953.00		
Reserve Energy Receipts	09-214	1,303.68		
Total Section B: State Aid Without Offsetting Appropriations	09-001	262,096.51	232,803.26	232,803.26

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	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)**

[illegible]

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

[illegible]



**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	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
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 Consent of Director of Local Government Services - Additional Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Clean Communities Grant	10-602	10,301.98	9,611.57	9,611.57
NJ Dept of Transportation Grant	10-559	106,386.00	80,310.00	80,310.00
American Rescue Plan Firefighter Grant	10-877		33,000.00	33,000.00
American Rescue Plan Grant	10-877			-
Reserve for Clean Communities	10-602	1,297.48	690.41	690.41
Reserve for Recycling Grant	10-569	1,371.00	905.79	905.79
Stormwater Assistance Grant	10-746		75,000.00	75,000.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-

**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)**

[illegible]

**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	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
	08-004	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Summary of Revenues	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	1,014,388.66	978,123.74	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
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  (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
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
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
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	2,007.09
Legal Services and Costs:						-		-
Other Expenses	20-155	2	39,500.00	39,500.00		39,500.00	30,828.05	8,671.95
Engineering Services and Costs:						-		-
Other Expenses	20-165	2	9,000.00	9,000.00		9,000.00	6,915.25	2,084.75
						-		-
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	9,736.26
Zoning Officer:						-		-
Salaries and Wages	21-185	1	11,150.00	12,293.00		12,369.25	12,369.25	-
						-		-
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CURRENT FUND - APPROPRIATIONS

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

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

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

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

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

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

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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						-		-
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"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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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"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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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		52,665.00	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
						-		-
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  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Group Insurance Plan for Employees	23-221	2		13,152.00		13,152.00		13,152.00
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						-		-
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## CURRENT FUND - APPROPRIATIONS

[illegible]

## CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

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

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

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
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  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
Clean Communities Grant	41-602	2	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  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
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						-	-	-
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  (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
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  (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
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						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
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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  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925					-		XXXXXXXXXX
Interest on Bonds	45-930					-		XXXXXXXXXX
Interest on Notes	45-935					-		XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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## CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					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 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 Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income:

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

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND  
CHANGE IN CURRENT SURPLUS

	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

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

<div>2024</div> <div>CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM</div>	
<p>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.</p>	
<div>CAPITAL BUDGET</div>	<div><div>- A plan for all capital expenditures for the current fiscal year.</div><div>If no Capital Budget is included, check the reason why:</div><div><div><input type="checkbox"/></div><div>Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.</div></div><div><div><input type="checkbox"/></div><div>No bond ordinances are planned this year.</div></div></div>
<div>CAPITAL IMPROVEMENT PROGRAM</div>	<div><div>- A multi-year list of planned capital projects, including the current year.</div><div>Check appropriate box for number of years covered, including current year:</div><div><div><div><input checked="" type="checkbox"/></div><div>3 years. (Population under 10,000)</div></div><div><div><input type="checkbox"/></div><div>6 years. (Over 10,000 and all county governments)</div></div><div><div><input type="checkbox"/></div><div>years exceeding minimum time period.</div></div><div><div><input type="checkbox"/></div><div>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.</div></div></div></div>

**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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TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

**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



## 3 YEAR CAPITAL PROGRAM - 2024 to 2026

### 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	5e	5f
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	XXXXX	506,386.00	XXXXXXXXXX	456,386.00	50,000.00	-	-	-	-

## 3 YEAR CAPITAL PROGRAM - 2024 to 2026

### 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	5e	5f
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TOTAL - THIS PAGE	XXXXX	-	XXXXXXXXXX	-	-	-	-	-	-

## 3 YEAR CAPITAL PROGRAM - 2024 to 2026

### 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	5e	5f
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TOTAL - ALL PROJECTS	XXXXX	506,386.00	XXXXXXXXXX	456,386.00	50,000.00	-	-	-	-

### 3 YEAR CAPITAL PROGRAM - 2024 to 2026

#### 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	-	-	-



### 3 YEAR CAPITAL PROGRAM - 2024 to 2026

#### 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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RTY[illegible]

### 3 YEAR CAPITAL PROGRAM - 2024 to 2026

#### 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	-	-	-





SECTION 2 - UPON ADOPTION FOR YEAR 2024

RESOLUTION 2024.036

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) \$1,014,388.66

(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) \$53,539.00

(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)

Ayes

Inscho

Grover

Rogers

Spangenberg

Nays

Abstained

Absent

Karcher

1. General Revenues

SUMMARY OF REVENUES

Surplus Anticipated	08-100	\$	623,727.83
Miscellaneous Revenues Anticipated	13-099	\$	446,352.97
Receipts from Delinquent Taxes	15-499	\$	105,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	1,014,388.66
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	\$	-
Total Revenues	13-299	\$	2,189,469.46

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(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	XXXXXXXXXXXXXX
(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 10 day of April, 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 10 day of April, 2024, clerk@libertytownship.org, 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				-
<div>Summary of Program</div> <div>Year Referendum Passed/Implemented:</div> <div>Rate Assessed:</div> <div>Total Tax Collected to date:</div> <div>Total Expended to date:</div> <div>Total Acreage Preserved to date:</div> <div>Recreation land preserved in 2023:</div> <div>Farmland preserved in 2023:</div>					Down Payments on Improvements	54-902-2				-
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Payment of Bond Principal	54-920-2				xxxxxxxxxx
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
					Interest on Bonds	54-930-2				xxxxxxxxxx
					Interest on Notes	54-935-2				xxxxxxxxxx
					Reserve for Future Use	54-950-2				-
					Total Trust Fund Appropriations:	54-499	53,539.00	53,485.00	53,485.00	-

TOWNSHIP OF LIBERTY

ARTS AND CULTURE 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	56-190				xxxxxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
										-
										-
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Reserve Funds:	56-101									-
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Total Trust Fund Revenues:	56-299	-	-	-						-
<div>Summary of Program</div> <div>Year Referendum Passed/Implemented:</div> <div>Rate Assessed:</div> <div>Total Tax Collected to date:</div> <div>Total Expended to date:</div>										-
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Total Trust Fund Appropriations:					56-499		-	-	-	-

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.

4/10/2024

Date

clerk@libertytownship.org

Clerk of the Governing Body