

2023 MUNICIPAL BUDGET

Municipal Budget of the Township of Lopatcong Township, County of Warren for the Fiscal Year 2023

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

5th day of April, 2023

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

Certified by me, this 11th day of April, 2023

DocuSigned by:
Margaret Dilts
A72E00722E0047F1...
Clerk
232 S. Third Street
Address
Phillipsburg, NJ 08865
Address
908-859-3355
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 5th day of April, 2023

DocuSigned by:
John J. Mooney
01E598A24F0A17C...
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 5th day of April, 2023

DocuSigned by:
Kim Browne
A448760B0CF68145C...
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: Lopatcong Township

Year Ending: December 31, 2022

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



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

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

04/11/2023
Date

DocuSigned by:
Margaret Dilts
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.
- f) In all applicable signature lines, insert the email address of the applicable official.
- g) **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
- h) 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
- i) the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**
- j) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- k) If copying data from a prior workbook, 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
- l) (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and
- m) Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- n) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

Information Required for Municipal Budget Document:

Name and County of Municipality
 Full Name of Municipality
 County of Municipality
 Name of Municipality
 Type
 Governing Body Type
 Location
 Address
 Address
 Phone
 Fax

Clerk
 Tax Collector
 Chief Financial Officer
 Registered Municipal Accountant
 Municipal Attorney

Newspaper

Date of Introduction
 Date of Advertisement
 Date of Public Hearing

Time of Public Hearing

Net Valuation Taxable Current
 Net Valuation Taxable Prior

Municipal Budget Version 2023.1

Responses and Data

Lopatcong Township, Warren County

TOWNSHIP OF LOPATCONG
 WARREN
 LOPATCONG
 TOWNSHIP
 COUNCIL MEMBERS
 Administration Building
 232 South Third Street
 Phillipsburg, NJ 08865
 (908) 859-3355
 (908) 213-1037

	Cert #
Margaret Dilts	C1076
Jennifer Patricia	T-8569
Kimberley Browne	N-0851
John J. Mooney	560
Michael Lavery	

Star Ledger

Day	Month
5	April
13	April
3	May

7:30

1,014,820,578
1,013,289,606
1,530,972

Budget Year	2023	Budget Year Type:	Calendar Year
--------------------	-------------	--------------------------	----------------------

Municipal Code 2115

How many utilities does municipality have?	1
Utility #	Utility Type
Utility 1	Sewer
Utility 2	
Utility 3	
Utility 4	
Utility 5	
Utility 6	
Utility Assessment (Tab 37)	
Utility Assessment (Tab 38)	

Select "0" if you do not have any utilities.

Capital Impr
of Years
Beginning Year
Ending Year



Date of Original Appt.

7/1/1999

Calendar or State Fiscal

ovement Program

3

2023

2025

2023 Municipal Budget

of the WARREN TOWNSHIP of LOPATCONG County of
WARREN for the fiscal year 2023.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2023		2022
1. Surplus	2,985,000.00		1,600,000.00
2. Total Miscellaneous Revenues	1,939,484.14		2,144,509.00
3. Receipts from Delinquent Taxes	350,000.00		425,000.00
4. a) Local Tax for Municipal Purposes	5,915,586.37		5,706,285.36
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	5,915,586.37		5,706,285.36
Total General Revenues	11,190,070.51		9,875,794.36

Summary of Appropriations	2023 Budget		Final 2022 Budget
1. Operating Expenses: Salaries & Wages	3,560,535.00		3,437,800.00
Other Expenses	2,925,258.98		2,693,575.42
2. Deferred Charges & Other Appropriations	1,131,750.00		970,000.00
3. Capital Improvements	685,000.00		80,000.00
4. Debt Service (Include for School Purposes)	1,496,325.00		1,324,225.00
5. Reserve for Uncollected Taxes	1,391,201.53		1,370,193.94
Total General Appropriations	11,190,070.51		9,875,794.36
Total Number of Employees	60		67

2023 Dedicated	Sewer	Utility Budget	
Summary of Revenues		Anticipated	
		2023	2022
1. Surplus			
2. Miscellaneous Revenues		1,925,000.00	1,850,000.00
3. Deficit (General Budget)			
Total Revenues		1,925,000.00	1,850,000.00
Summary of Appropriations		2023 Budget	Final 2022 Budget
1. Operating Expenses: Salaries & Wages		126,500.00	99,450.00
Other Expenses		1,700,900.00	1,616,050.00
2. Capital Improvements			38,000.00
3. Debt Service		89,100.00	89,000.00
4. Deferred Charges & Other Appropriations		8,500.00	7,500.00
5. Surplus (General Budget)			
Total Appropriations		1,925,000.00	1,850,000.00
Total Number of Employees		2	2

Balance of Outstanding Debt			
	General	Sewer	
Interest	227,425.00	54,100.00	
Principal	1,268,900.00	35,000.00	
Outstanding Balance	6,534,700.00	89,100.00	

Notice is hereby given that the budget and tax resolution was approved by the COUNCIL MEMBERS
of the WARREN TOWNSHIP of LOPATCONG, County of
WARREN on April 5, 2023.

A hearing on the budget and tax resolution will be held at the Administration Building, on
May 3, 2023 at 7:30 o'clock PM at which time and place
objections to the Budget and Tax Resolution for the year 2023 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, 232 South Third Street Lopatcong New Jersey,
Monday - Friday during the hours of 8:30 AM to 5:00 PM.

TOWNSHIP OF LOPATCONG

SUMMARY OF 2023 BUDGET

Total Budget	11,190,070.51	100.0%	Future Budget Projections					
			2024	2025	2026	2027	2028	
Employee Costs:								
Salaries & Wages								
Sheet 17	3,560,535.00		102.00%	3,631,745.70	3,704,380.61	3,778,468.23	3,854,037.59	3,931,118.34
Sheet 25	-		102.00%	-	-	-	-	-
Total	<u>3,560,535.00</u>			<u>3,631,745.70</u>	<u>3,704,380.61</u>	<u>3,778,468.23</u>	<u>3,854,037.59</u>	<u>3,931,118.34</u>
Social Security								
Sheet 19	255,000.00		102.00%	260,100.00	265,302.00	270,608.04	276,020.20	281,540.60
Pensions etc.								
Sheet 19	167,866.00		102.00%	171,223.32	174,647.79	178,140.74	181,703.56	185,337.63
Sheet 19	614,709.00		105.00%	645,444.45	677,716.67	711,602.51	747,182.63	784,541.76
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	<u>581,050.00</u>		106.00%	615,913.00	652,867.78	692,039.85	733,562.24	777,575.97
Direct Employee Costs	<u>5,179,160.00</u>	46.3%						
General Liability Insurance								
Sheet 14	<u>175,000.00</u>	1.6%						
Debt Service:								
Sheet 27	<u>1,496,325.00</u>	13.4%						
Reserve for Uncollected Taxes:								
Sheet 29	<u>1,391,201.53</u>	12.4%						
Capital Funds:								
Sheet 26a	<u>685,000.00</u>	6.1%						
Deferred Charges:								
Sheet 28	<u>68,175.00</u>	0.6%						
Grants:								
Sheet 25 (less Salaries & Wages above)	<u>36,228.98</u>	0.3%						
All Other Departmental OE's:								
Various Line Items	<u>2,158,980.00</u>	19.3%	102.00%	2,202,159.60	2,246,202.79	2,291,126.85	2,336,949.38	2,383,688.37
Projected Budget Totals				<u>7,526,586.07</u>	<u>7,721,117.64</u>	<u>7,921,986.21</u>	<u>8,129,455.60</u>	<u>8,343,802.68</u>

TOWNSHIP OF LOPATCONG 2023 BUDGET FUNDING

Budget Funding:

Fund Balance	2,985,000.00
Local Revenues	904,963.64
State Aid	1,004,291.52
Grants	30,228.98
Delinquent Tax	350,000.00
Local Purpose Tax	5,915,586.37
	11,190,070.51

Ratables	1,014,820,578
Tax Rate	0.583
Increase	0.020

Project Tax Results

	2023	2024	2025	2026	2027
		25,000.00	50,000.00	75,000.00	100,000.00
		150,000.00	300,000.00	450,000.00	600,000.00
	7,526,586.07	7,546,117.64	7,571,986.21	7,604,455.60	7,643,802.68
	7,526,586.07	7,721,117.64	7,921,986.21	8,129,455.60	8,343,802.68
	1,022,820,578	1,030,820,578	1,038,820,578	1,046,820,578	1,054,820,578
	0.736	0.732	0.729	0.726	0.725
	0.153	(0.004)	(0.003)	(0.002)	(0.002)
LEVY CAP CAL					
<i>Prior Year</i>	5,915,586.37	7,526,586.07	7,546,117.64	7,571,986.21	7,604,455.60
<i>2%</i>	118,311.73	150,531.72	150,922.35	151,439.72	152,089.11
<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>	6,192,898.10	7,837,117.79	7,858,040.00	7,885,425.93	7,919,544.71
<i>Over / (Under) CAP</i>	1,333,687.97	(291,000.15)	(286,053.79)	(280,970.33)	(275,742.03)

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	2,985,000.00	1,600,000.00	1,385,000.00	86.56%
Local	904,963.64	1,108,427.58	(203,463.94)	-18.36%
State Aid	1,004,291.52	948,271.00	56,020.52	5.91%
State & Federal Grants	30,228.98	87,810.42	(57,581.44)	-65.57%
Delinquent Tax	350,000.00	425,000.00	(75,000.00)	-17.65%
Local Purpose Tax	5,915,586.37	5,706,285.36	209,301.01	3.67%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	11,190,070.51	9,875,794.36	1,314,276.15	13.31%
APPROPRIATIONS				
Salaries & Wages	3,560,535.00	3,420,700.00	139,835.00	4.09%
Other Expenses	2,889,030.00	2,622,865.00	266,165.00	10.15%
Statutory & Deferred Charges	1,131,750.00	970,000.00	161,750.00	16.68%
State & Federal Grants	36,228.98	87,810.42	(51,581.44)	-58.74%
Capital (without grants)	685,000.00	80,000.00	605,000.00	756.25%
Debt Service	1,496,325.00	1,324,225.00	172,100.00	13.00%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	1,391,201.53	1,370,193.94	21,007.59	1.53%
TOTAL APPROPRIATIONS	11,190,070.51	9,875,794.36	1,314,276.15	0.133081
Adopted Emergencies				

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	5,915,586.37	5,706,285.36	209,301.01	3.67%
Local Tax Rate	0.5829	0.5630	0.0199	3.54%
Assessed Valuation	1,014,820,578	1,013,289,606	1,530,972	0.15%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP @ 2.5%	CAP COLA	6,711,452.93 MAX	5,915,586.37 ACTUAL
CAP Base from Prior Year	6,863,565.00	6,863,565.00	(795,866.56)	+ OR ()
Rate Applied	2.50%	3.50%		
Allowable CAP	7,035,154.13	7,103,789.78	Must be zero or () to Introduce Budget	
Additions:				
See Sheet 3b	259,350.23	259,350.23		
Other				
Total CAP Allowable	7,294,504.35	7,363,140.00		
Budget Expenditures Sheet 19	7,363,140.00	7,363,140.00		
Remaining or (Excess)	(68,635.65)	0.00		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	6,056,806.77	4,871,749.65	1,185,057.12
Used to Fund Budget	2,985,000.00	1,600,000.00	1,385,000.00
Remaining Balance	3,071,806.77	3,271,749.65	(199,942.88)

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	98.61%	98.45%	0.16%
Used for Reserve for Taxes	95.30%	95.09%	0.21%
Remaining	3.31%	3.36%	-0.05%

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

		YEAR 2023	YEAR 2022
1	Total General Appropriations for 2023 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	9,798,868.98	XXXXXXXXXXXX
2	Local District School Tax		15,539,613.00
	Actual		
	Estimate	15,860,000.00	XXXXXXXXXXXX
3	Regional School District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
4	Regional High School Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
5	County Tax		7,368,872.46
	Actual		
	Estimate	7,520,000.00	XXXXXXXXXXXX
6	Special District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
7	Municipal Open Space		280,294.11
	Actual		
	Estimate	304,446.17	XXXXXXXXXXXX
8	Municipal Arts and Culture		
	Actual		
	Estimate		XXXXXXXXXXXX
9	Total General Appropriations & Other Taxes	33,483,315.15	
10	Less: Total Anticipated Revenues from 2023 in Municipal Budget (Item 5)	5,274,484.14	
11	Cash Required from 2023 to Support Local Municipal Budget and Other Taxes	28,208,831.01	
12	Amount of Item 11 divided by 95.30%		
	equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	29,600,032.54	
Analysis of Item 12:			
	Local School District Tax (Line 2 Above)	15,860,000.00	
	Regional School District Tax (Line 3 Above)	-	
	Regional High School Tax (Line 4 Above)	-	
	County Tax (Line 5 Above)	7,520,000.00	
	Special District Tax (Line 6 Above)	-	
	Municipal Open Space Tax (Line 7 Above)	304,446.17	
	Municipal Arts and Culture Tax (Line 8 Above)	-	
	Tax in Local Municipal Budget	5,915,586.37	
	Total Amount (Line 12)	29,600,032.54	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	1,391,201.53	
Computation of "Tax in Local Municipal Budget"			
	Item 1 - Total General Appropriations	9,798,868.98	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	1,391,201.53	
	Subtotal	11,190,070.51	
	Less: Item 10 - Total Anticipated Revenues	5,274,484.14	
	Amount to Be Raised by Taxation in Municipal Budget	5,915,586.37	

Local Tax for Municipal Purpose	5,915,586.37
Addition to Local District School Tax	
Minimum Library Tax	

2023 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of LOPATCONG, County of WARREN for the Fiscal Year 2023.

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

5 day of April, 2023
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 5 day of April, 2023

diltsb@lopatcongtp.com
Clerk
232 South Third Street
Address
Phillipsburg, NJ 08865
Address
(908) 859-3355
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 5 day of April, 2023

jmooney@nisivoccia.com 200 Valley Road Suite 300
Registered Municipal Accountant Address
Mount 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 5 day of April, 2023

brownek@lopatcongtp.com
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: _____, 2023

By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of LOPATCONG, County of WARREN for the Fiscal Year 2023

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2023;

Be it Further Resolved, that said Budget be published in the Star Ledger

in the issue of April 13, 2023

The Governing Body of the TOWNSHIP of LOPATCONG does hereby approve the following as the Budget for the year 2023:

RECORDED VOTE

(Insert Last Name)

Ayes

Mengucci
Palitto
Wright
Belcaro
McQuade

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the TOWNSHIP of LOPATCONG, County of WARREN, on April 5, 2023.

A Hearing on the Budget and Tax Resolution will be held at Administration Building, on May 3, 2023 at 7:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2023 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2023
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXXXX
1. Appropriations within "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}		7,363,140.00
2. Appropriations excluded from "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		2,435,728.98
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		2,435,728.98
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	95.30% Percent of Tax Collections	1,391,201.53
Building Aid Allowance 2023 - \$ 		
for Schools-State Aid 2022 - \$ 		11,190,070.51
4. Total General Appropriations (Item 9, Sheet 29)		11,190,070.51
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		5,274,484.14
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)		5,915,586.37
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		-
(c) Minimum Library Tax		-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2022 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Sewer Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	9,805,264.95	1,850,000.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	70,529.41						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	9,875,794.36	1,850,000.00	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	9,185,609.74	1,559,729.87	-	-	-	-	-
Reserved	690,056.14	289,838.42	-	-	-	-	-
Unexpended Balances Canceled	128.48	431.71	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	9,875,794.36	1,850,000.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2022	9,805,265.00	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	7,035,154.13
Subtotal	9,805,265.00		
Exceptions Less:		Additions:	
Total Other Operations		New Construction (Assessor Certification)	9,904.86
Total Uniform Construction Code		2021 Cap Bank Utilized	249,445.37
Total Interlocal Service Agreement	150,000.00	2022 Cap Bank Utilized	
Total Additional Appropriations			
Total Capital Improvements	80,000.00	Total Additions	259,350.23
Total Debt Service	1,324,225.00		
Transferred to Board of Education		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	<u>7,294,504.35</u>
Type I School Debt			
Total Public & Private Programs	17,281.00	Additional Increase to COLA rate. 3.5%	
Judgements		Amount of Increase allowable. 1.0%	<u>68,635.65</u>
Total Deferred Charges			
Cash Deficit		Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>7,363,140.00</u>
Reserve for Uncollected Taxes	1,370,194.00		
Total Exceptions	2,941,700.00	Total General Appropriations for Municipal Purposes	<u>7,363,140.00</u>
		(Sheet 19, H-1)	
Amount on Which CAP is Applied	6,863,565.00	Over or (Under) Appropriations Cap	<u>(0.00)</u>
<u>2.5% CAP</u>	<u>171,589.13</u>		
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	7,035,154.13		

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 - 2023	<u>\$ 731,050.00</u>
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Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>175,000.00</u>
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<u>556,050.00</u>

Budgeted Group Insurance - Inside CAP	<u>556,050.00</u>
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Budgeted Group Insurance - Utilities	<u> </u>
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Budgeted Group Insurance - Outside CAP	<u> </u>
--	-----------------------------

TOTAL	<u><u>556,050.00</u></u>
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Instead of receiving Health Benefits, 5 employees have elected an opt-out for 2023. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u>\$ 25,000.00</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	5,706,285.36
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>5,706,285.36</u>
Plus 2% CAP Increase	<u>114,125.71</u>
ADJUSTED TAX LEVY	<u>5,820,411.07</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>5,820,411.07</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

5,820,411.07

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	59,769.00
Allowable Pension Obligations Increases	111,093.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	470,000.00
Allowable Debt Service and Capital Leases Inc.	172,228.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	68,175.00
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>881,265.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>128.00</u>

ADJUSTED TAX LEVY

6,701,548.07

Additions:

New Ratables - Increase for new construction	1,759,300
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.563</u>
New Ratable Adjustment to Levy	9,904.86
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

6,711,452.93

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

5,915,586.37

OVER OR (UNDER) 2% LEVY CAP

(795,866.56)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2020

Maximum Allowable Amount to be Raised by Taxation	5,876,614
Amount to be Raised by Taxation for Municipal Purpose	5,540,284
Available for Banking (CY 2023)	<u>336,330</u>
Amount Used in CY 2023	<u> </u>
Balance to Expire	<u><u>336,330</u></u>

2021

Maximum Allowable Amount to be Raised by Taxation	5,699,455
Amount to be Raised by Taxation for Municipal Purpose	5,552,045
Available for Banking (CY 2023 - CY 2024)	<u>147,410</u>
Amount Used in CY 2023	<u> </u>
Balance to Carry Forward (CY 2024)	<u><u>147,410</u></u>

2022

Maximum Allowable Amount to be Raised by Taxation	6,238,956
Amount to be Raised by Taxation for Municipal Purpose	5,706,285
Available for Banking (CY 2023 - CY 2025)	<u>532,671</u>
Amount Used in CY 2023	<u> </u>
Balance to Carry Forward (CY 2024 - CY2025)	<u><u>532,671</u></u>

2023

Maximum Allowable Amount to be Raised by Taxation	6,711,453
Amount to be Raised by Taxation for Municipal Purpose	5,915,586
Available for Banking (CY 2024 - CY 2026)	<u>795,867</u>

Total Levy CAP Bank

1,475,948

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
1. Surplus Anticipated	08-101	2,985,000.00	1,600,000.00	1,600,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,985,000.00	1,600,000.00	1,600,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	5,000.00	5,000.00	6,391.00
Other	08-104	500.00	500.00	2,075.00
Fees and Permits	08-105	13,500.00	11,000.00	15,133.76
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	20,000.00	21,000.00	23,235.66
Other	08-109			
Interest and Costs on Taxes	08-112	100,000.00	110,000.00	110,767.57
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	25,000.00	24,000.00	28,090.07
Anticipated Utility Operating Surplus	08-114			
Park and Playground Fees	08-135	4,000.00	4,000.00	5,150.00
Payments in Lieu of Taxes (PILOT)	08-210	52,000.00	150,000.00	53,547.90

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	220,000.00	325,500.00	244,390.96

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
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	954,826.00	948,271.00	948,271.00
Municipal Relief Aid	09-215	49,465.52		
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,004,291.52	948,271.00	948,271.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160	90,000.00	100,000.00	91,009.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	90,000.00	100,000.00	91,009.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Shared Service Agreement - Police Department - Phillipsburg Board of Education	11-106	150,000.00	150,000.00	208,162.82

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	150,000.00	150,000.00	208,162.82

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Safe and Secure Communities Program	10-503	16,200.00	16,200.00	16,200.00
Body Armor Replacement Fund	10-505	1,305.76	1,081.01	1,081.01
Recycling Tonnage Grant	10-569	3,723.22	2,679.31	2,679.31
Clean Communities Grant	10-602		21,705.10	21,705.10
State Forestry Grant	10-599		46,145.00	46,145.00
American Rescue Plan - Firefighters	10-857	9,000.00		-
				-
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				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
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	30,228.98	87,810.42	87,810.42

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	35,000.00	39,000.00	57,293.93
Cable Television Franchise Fee	08-117	38,000.00	38,000.00	38,421.00
Reserve for Payment of Debt Service	08-227			
Sale of SRECs	08-240	17,500.00	17,000.00	18,879.00
American Rescue Plan - Revenue Loss	08-241	219,463.64	438,927.58	438,927.58
Open Space Trust Fund - Capital Improvement Fund	08-242	135,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	444,963.64	532,927.58	553,521.51

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	2,985,000.00	1,600,000.00	1,600,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	220,000.00	325,500.00	244,390.96
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,004,291.52	948,271.00	948,271.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	90,000.00	100,000.00	91,009.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	150,000.00	150,000.00	208,162.82
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	30,228.98	87,810.42	87,810.42
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	444,963.64	532,927.58	553,521.51
Total Miscellaneous Revenues	13-099	1,939,484.14	2,144,509.00	2,133,165.71
4. Receipts from Delinquent Taxes	15-499	350,000.00	425,000.00	1,040,700.88
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	5,274,484.14	4,169,509.00	4,773,866.59
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	5,915,586.37	5,706,285.36	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	5,915,586.37	5,706,285.36	7,176,464.33
7. Total General Revenues	13-299	11,190,070.51	9,875,794.36	11,950,330.92

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
						-		-
General Administration:						-		-
Other Expenses:						-		-
Postage	20-100	2	8,500.00	9,200.00		9,200.00	6,313.30	2,886.70
Computer Services	20-100	2	55,200.00	45,500.00		45,500.00	33,018.57	12,481.43
Code Book Update	20-100	2	10,000.00	10,000.00		10,000.00	6,350.26	3,649.74
Administration Other Expense	20-100	2	60,500.00	32,000.00		32,000.00	17,124.53	14,875.47
Mayor and Council:						-		-
Salaries & Wages	20-110	1	17,085.00	17,085.00		17,085.00	17,070.30	14.70
Other Expenses	20-110	2	20,000.00	30,000.00		30,000.00	4,388.99	25,611.01
Municipal Administration:						-		-
Salaries & Wages	20-120	1	265,675.00	209,700.00		209,700.00	205,845.30	3,854.70
Other Expenses	20-120	2	31,825.00	27,800.00		27,800.00	24,105.29	3,694.71
Financial Administration (Treasury):						-		-
Salaries & Wages	20-130	1	161,000.00	136,500.00		136,500.00	134,479.61	2,020.39
Other Expenses	20-130	2	19,350.00	20,850.00		20,850.00	13,420.83	7,429.17
Audit Services:						-		-
Other Expenses	20-135	2	32,000.00	36,000.00		36,000.00	2,500.00	33,500.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued):						-		-
Computerized Data Processing:						-		-
Salaries & Wages	20-140	1	8,500.00	8,000.00		8,000.00	6,615.33	1,384.67
Revenue Administration (Tax Collection):						-		-
Salaries & Wages	20-145	1	125,000.00	52,350.00		52,350.00	47,448.31	4,901.69
Other Expenses	20-145	2	15,415.00	12,000.00		12,000.00	7,965.95	4,034.05
Assessment of Taxes:						-		-
Salaries & Wages	20-150	1	50,000.00	43,000.00		48,000.00	47,897.71	102.29
Other Expenses	20-150	2	22,850.00	27,250.00		22,250.00	6,433.36	15,816.64
Legal Services:						-		-
Other Expenses	20-155	2	115,000.00	121,500.00		111,500.00	68,430.39	43,069.61
Engineering Services and Costs:						-		-
Other Expenses	20-165	2	91,400.00	65,000.00		75,000.00	69,004.20	5,995.80
LAND USE ADMINISTRATION:						-		-
Planning Board:						-		-
Salaries & Wages	21-180	1	14,000.00	12,350.00		13,350.00	12,670.36	679.64
Other Expenses	21-180	2	23,500.00	20,000.00		27,500.00	21,810.50	5,689.50
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION (Continued):						-		-
Rent Board:						-		-
Salaries & Wages	21-181	1	3,200.00	5,500.00		6,000.00	5,565.29	434.71
Other Expenses	21-181	2	10,000.00	10,000.00		10,000.00	6,285.46	3,714.54
Shade Tree Commission:						-		-
Salaries & Wages	21-182	1	2,600.00			-		-
Other Expenses	21-182	2	4,000.00	1,000.00		1,000.00	885.06	114.94
Zoning Official:						-		-
Salaries & Wages	21-183	1	20,000.00	15,200.00		15,200.00	14,245.42	954.58
Other Expenses	21-183	2	12,950.00	11,000.00		1,000.00	982.06	17.94
Zoning Board of Adjustment:						-		-
Salaries & Wages	21-185	1	6,500.00	4,500.00		6,500.00	6,091.91	408.09
Other Expenses	21-185	2	7,700.00	2,000.00		2,000.00	1,953.29	46.71
INSURANCE:						-		-
General Liability	23-210	2	175,000.00	152,250.00		163,250.00	163,208.00	42.00
Workers Compensation	23-215	2	118,000.00	100,000.00		100,000.00	98,224.44	1,775.56
Employee Group Health	23-220	2	556,050.00	486,550.00		486,550.00	431,561.12	54,988.88
Health Benefit Waiver	23-222	1	25,000.00	20,000.00		20,000.00	17,763.87	2,236.13
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY:						-		-
Police:						-		-
Salaries & Wages	25-240	1	1,890,636.36	1,711,172.42		1,711,172.42	1,582,570.45	128,601.97
Salaries & Wages - American Rescue Plan	25-240	1	219,463.64	438,927.58		438,927.58	438,927.58	-
Other Expenses	25-240	2	170,600.00	163,800.00		163,800.00	133,215.18	30,584.82
						-		-
Emergency Management Services:						-		-
Salaries & Wages	25-252	1	3,475.00	3,475.00		3,475.00	3,391.18	83.82
Other Expenses	25-252	2	50.00	50.00		50.00		50.00
Aid to Volunteer Fire Companies	25-255	2	74,100.00	60,030.00		60,030.00	59,891.01	138.99
Aid to Volunteer Ambulance Companies	25-260	2	15,000.00	15,000.00		15,000.00	15,000.00	-
Uniform Fire Safety Act - Fire Inspector:						-		-
Salaries & Wages	25-265	1	36,000.00	34,000.00		34,000.00	31,548.60	2,451.40
Other Expenses	25-265	2	10,990.00	6,200.00		6,200.00	5,818.09	381.91
Prosecutor:						-		-
Salaries & Wages	25-275	1		20,600.00		10,000.00	9,922.56	77.44
Other Expenses	25-275	2	20,600.00			-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS:						-		-
Road Repairs and Maintenance:						-		-
Salaries & Wages	26-290	1	434,000.00	436,300.00		436,300.00	370,627.50	65,672.50
Other Expenses	26-290	2	338,950.00	274,725.00		274,725.00	227,800.25	46,924.75
Other Expenses - Salt and Grit	26-290	2	65,000.00	65,000.00		65,000.00	65,000.00	-
Public Building and Grounds:						-		-
Salaries & Wages	26-310	1	26,750.00	27,000.00		17,000.00	15,635.09	1,364.91
Other Expenses	26-310	2	97,350.00	100,000.00		105,000.00	88,053.87	16,946.13
HEALTH AND WELFARE:						-		-
Environmental Board:						-		-
Other Expenses	27-335	2	200.00	200.00		200.00		200.00
Animal Control Fund:						-		-
Salaries & Wages	27-340	1	3,300.00	3,740.00		3,740.00	3,343.53	396.47
Other Expenses	27-340	2	10,000.00	11,000.00		11,000.00	10,000.00	1,000.00
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
RECREATION AND EDUCATION:						-		-
Swimming Pool:						-		-
Salaries & Wages	28-371	1	50.00	500.00		500.00		500.00
Other Expenses	28-371	2	1,000.00	3,060.00		60.00		60.00
Parks and Playgrounds:						-		-
Salaries & Wages	28-375	1	9,200.00	8,800.00		8,800.00	7,276.89	1,523.11
Other Expenses	28-375	2	118,000.00	121,900.00		119,400.00	93,233.31	26,166.69
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
COURT AND PUBLIC DEFENDER:						-		-
Municipal Court:						-		-
Salaries and Wages	43-490	1	114,100.00	113,100.00		108,100.00	103,456.62	4,643.38
Other Expenses	43-490	2	19,200.00	19,200.00		27,500.00	19,271.95	8,228.05
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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	125,000.00	116,000.00		116,000.00	105,230.14	10,769.86
Other Expenses	22-195	2	10,250.00	6,000.00		6,000.00	4,151.33	1,848.67
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Utility Expenses and Bulk Purchases:						-		-
Electricity	31-430	2	27,000.00	28,500.00		28,500.00	21,967.70	6,532.30
Street Lighting	31-435	2	36,000.00	38,000.00		38,000.00	30,117.67	7,882.33
Telephone	31-440	2	50,000.00	57,200.00		50,000.00	41,753.75	8,246.25
Water	31-445	2	9,000.00	13,000.00		13,000.00	8,114.21	4,885.79
Natural Gas	31-445	2	20,000.00	23,000.00		23,000.00	13,962.53	9,037.47
Gasoline	31-447	2	90,000.00	70,000.00		83,000.00	77,256.92	5,743.08
Fire Hydrant Service	31-460	2	166,500.00	160,000.00		160,000.00	159,662.40	337.60
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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						-		-
Total Operations (Item 8(A)) within "CAPS"	34-199		6,299,565.00	5,893,565.00	-	5,893,565.00	5,245,859.32	647,705.68
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		6,299,565.00	5,893,565.00	-	5,893,565.00	5,245,859.32	647,705.68
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	3,560,535.00	3,437,800.00	-	3,420,700.00	3,187,623.55	233,076.45
Other Expenses (Including Contingent)	34-201	2	2,739,030.00	2,455,765.00	-	2,472,865.00	2,058,235.77	414,629.23

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	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
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		167,866.00	168,500.00		168,500.00	168,340.00	160.00
Social Security System (O.A.S.I.)	36-472		255,000.00	258,000.00		258,000.00	241,902.04	16,097.96
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		614,709.00	516,500.00		516,500.00	493,739.85	22,760.15
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		22,000.00	22,000.00		22,000.00	22,000.00	-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		4,000.00	5,000.00		5,000.00	1,667.65	3,332.35
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		1,063,575.00	970,000.00	-	970,000.00	927,649.54	42,350.46
(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		7,363,140.00	6,863,565.00	-	6,863,565.00	6,173,508.86	690,056.14

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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Total Other Operations - Excluded from "CAPS"	34-300		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	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 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Shared Service Agreement - Police						-		-
Department - Phillipsburg Board of Education	42-106	2	150,000.00	150,000.00		150,000.00	150,000.00	-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Total Interlocal Municipal Service Agreements	42-999		150,000.00	150,000.00	-	150,000.00	150,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
Safe and Secure Communities Program	41-503	2	16,200.00	16,200.00		16,200.00	16,200.00	-
Body Armor Replacement Fund	41-505	2	1,305.76	1,081.01		1,081.01	1,081.01	-
Clean Communities Grant	41-602	2		21,705.10		21,705.10	21,705.10	-
Recycling Tonnage Grant	41-569	2	3,723.22	2,679.31		2,679.31	2,679.31	-
State Forestry Grant	41-599	2		46,145.00		46,145.00	46,145.00	-
American Rescue Plan - Firefighters	41-857	2	9,000.00			-	-	-
Community Forestry Grant - Match	41-899	2	6,000.00			-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS" (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		36,228.98	87,810.42	-	87,810.42	87,810.42	-
Total Operations - Excluded from "CAPS"	34-305		186,228.98	237,810.42	-	237,810.42	237,810.42	-
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	186,228.98	237,810.42	-	237,810.42	237,810.42	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		685,000.00	80,000.00	XXXXXXXXXX	80,000.00	80,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(C) Capital Improvements - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		685,000.00	80,000.00	-	80,000.00	80,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		250,000.00	245,000.00		245,000.00	245,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		1,018,900.00	978,000.00		978,000.00	978,000.00	XXXXXXXXXX
Interest on Bonds	45-930		41,425.00	59,225.00		59,225.00	59,225.00	XXXXXXXXXX
Interest on Notes	45-935		186,000.00	42,000.00		42,000.00	41,871.52	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		1,496,325.00	1,324,225.00	-	1,324,225.00	1,324,096.52	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(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
Ordinance 2011-10	46-892		50,000.00		XXXXXXXXXX	-		XXXXXXXXXX
Ordinance 2014-12	46-892		18,175.00		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		68,175.00	-	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		2,435,728.98	1,642,035.42	-	1,642,035.42	1,641,906.94	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from	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		2,435,728.98	1,642,035.42	-	1,642,035.42	1,641,906.94	-
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		9,798,868.98	8,505,600.42	-	8,505,600.42	7,815,415.80	690,056.14
(M) Reserve for Uncollected Taxes	50-899		1,391,201.53	1,370,193.94	XXXXXXXXXX	1,370,193.94	1,370,193.94	XXXXXXXXXX
9. Total General Appropriations	34-499		11,190,070.51	9,875,794.36	-	9,875,794.36	9,185,609.74	690,056.14

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2022	
Summary of Appropriations		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	7,363,140.00	6,863,565.00	-	6,863,565.00	6,173,508.86	690,056.14
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	-	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	150,000.00	150,000.00	-	150,000.00	150,000.00	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	36,228.98	87,810.42	-	87,810.42	87,810.42	-
Total Operations Excluded from "CAPS"	34-305	186,228.98	237,810.42	-	237,810.42	237,810.42	-
(C) Capital Improvements	44-999	685,000.00	80,000.00	-	80,000.00	80,000.00	-
(D) Municipal Debt Service	45-999	1,496,325.00	1,324,225.00	-	1,324,225.00	1,324,096.52	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	68,175.00	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	1,391,201.53	1,370,193.94	XXXXXXXXXX	1,370,193.94	1,370,193.94	XXXXXXXXXX
Total General Appropriations	34-499	11,190,070.51	9,875,794.36	-	9,875,794.36	9,185,609.74	690,056.14

DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	-	-	-
Rents	08-503	1,871,000.00	1,793,000.00	2,063,106.64
Miscellaneous	08-505	54,000.00	57,000.00	126,976.86
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total Sewer Utility Revenues	08-599	1,925,000.00	1,850,000.00	2,190,083.50

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	126,500.00	99,450.00		99,450.00	98,437.76	1,012.24
Other Expenses	55-502	1,700,900.00	1,616,050.00		1,616,050.00	1,327,315.42	288,734.58
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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		38,000.00	XXXXXXXXXX	38,000.00	38,000.00	-
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
USDA Loan Principal	55-524	35,000.00	34,000.00		34,000.00	33,977.84	XXXXXXXXXX
USDA Loan Interest	55-525	54,100.00	55,000.00		55,000.00	54,590.45	XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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	8,500.00	7,500.00		7,500.00	7,408.40	91.60
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 SEWER UTILITY APPROPRIATIONS	55-599	1,925,000.00	1,850,000.00	-	1,850,000.00	1,559,729.87	289,838.42

DEDICATED ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2023 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: Open Space Trust Fund, Municipal Public Defender, Affordable Housing, Uniform Fire Safety Act Penalty Monies, POAA, Storm Recovery Trust Fund, Electronic Receipt Fees, Developer Escrow, Disposal of Forfeited Property, Small Cities Loan - CDBG, Donations South Warren Municipal Alliance, Accumulated Absences Trust Fund and Recreation 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, 2022

ASSETS		
Cash and Investments	1110100	8,020,665.42
Due from State of N.J.(c. 20, P.L. 1961)	1111000	1,250.00
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXXXX
Taxes Receivable	1110300	322,907.79
Tax Title Lien Receivable	1110400	162,740.65
Property Acquired by Tax Title Lien Liquidation	1110500	807,400.00
Other Receivables	1110600	11,626.42
Deferred Charges Required to be in 2023 Budget	1110700	-
Deferred Charges Required to be in Budgets Subsequent to 2023	1110800	-
Total Assets	1110900	9,326,590.28
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	1,965,108.65
Reserves for Receivables	2110200	1,304,674.86
Surplus	2110300	6,056,806.77
Total Liabilities, Reserves and Surplus	XXXXXX	9,326,590.28

School Tax Levy Unpaid	2220170	7,422,916.62
Less: School Tax Deferred	2220200	6,693,426.00
*Balance Included in Above "Cash Liabilities"	2220300	729,490.62

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

		YEAR 2022	YEAR 2021
Surplus Balance, January 1	2310100	4,871,749.65	3,757,975.08
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Current Taxes:*(Percentage Collected 2022: 98.61%, 2021: 98.45%)	2310200	28,995,049.96	28,644,748.10
Delinquent Taxes	2310300	1,040,700.88	805,238.31
Other Revenues and Additions to Income	2310400	2,848,551.96	2,593,892.93
Total Funds	2310500	37,756,052.45	35,801,854.42
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	2310600	8,505,471.94	8,354,316.70
School Taxes (Including Local and Regional)	2310700	15,539,613.00	15,142,146.00
County Taxes (Including Added Tax Amounts)	2310800	7,368,872.46	7,067,013.47
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	285,288.28	366,628.60
Total Expenditures and Tax Requirements	2311100	31,699,245.68	30,930,104.77
Less: Expenditures to be Raised by Future Taxes	2311200	-	
Total Adjusted Expenditures and Tax Requirements	2311300	31,699,245.68	30,930,104.77
Surplus Balance, December 31	2311400	6,056,806.77	4,871,749.65

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2023 Budget

Surplus Balance, December 31	2311500	6,056,806.77
Current Surplus Anticipated in 2023 Budget	2311600	2,985,000.00
Surplus Balance Remaining	2311700	3,071,806.77

2023

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

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

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

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

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

3 years. (Population under 10,000)

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

years exceeding minimum time period.

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

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

The Mayor and Township Committee in presenting this Capital Improvement program, is desirous of informing the residents and taxpayers of the Township of its projected needs for the next three years. Serious consideration and deliberation was given prior to the insertion listed therein. The Capital Improvement Program is flexible in that it may be amended at anytime to increase or decrease amounts and add or delete items by resolution of the governing body.

CAPITAL BUDGET (Current Year Action) 2023

Local Unit

TOWNSHIP OF LOPATCONG

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Equipment Police Department	1	45,000.00			1,000.00			14,000.00	30,000.00
Equipment Fire Department	2	200,000.00			3,500.00			66,500.00	130,000.00
Road Improvements	3	1,750,000.00			30,000.00		261,898.50	558,101.50	900,000.00
DPW Vehicles and Equipment	4	675,000.00			23,750.00			451,250.00	200,000.00
Park Project	5	15,000,000.00			750,000.00			14,250,000.00	
Improvements to Municipal Properties	6	200,000.00			-				200,000.00
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TOTAL - THIS PAGE	XXXXX	17,870,000.00	-	-	808,250.00	-	261,898.50	15,339,851.50	1,460,000.00

CAPITAL BUDGET (Current Year Action) 2023

Local Unit TOWNSHIP OF LOPATCONG

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

CAPITAL BUDGET (Current Year Action) 2023

Local Unit

TOWNSHIP OF LOPATCONG

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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TOTAL - ALL PROJECTS	XXXXX	17,870,000.00	-	-	808,250.00	-	261,898.50	15,339,851.50	1,460,000.00

3 YEAR CAPITAL PROGRAM - 2023 to 2025
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS
 Local Unit _____

TOWNSHIP OF LOPATCONG

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2023	5b 2024	5c 2025	5d	5e	5f
Equipment Police Department	1	45,000.00	3 Years	15,000.00	15,000.00	15,000.00			
Equipment Fire Department	2	200,000.00	3 Years	70,000.00	65,000.00	65,000.00			
Road Improvements	3	1,750,000.00	3 Years	850,000.00	450,000.00	450,000.00			
DPW Vehicles and Equipment	4	675,000.00	3 Years	475,000.00	100,000.00	100,000.00			
Park Project	5	15,000,000.00	3 Years	15,000,000.00					
Improvements to Municipal Properties	6	200,000.00	3 Years	-	100,000.00	100,000.00			
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TOTAL - THIS PAGE	XXXXXX	17,870,000.00	XXXXXXXXXX	16,410,000.00	730,000.00	730,000.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2023 to 2025 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF LOPATCONG

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2023	5b 2024	5c 2025	5d	5e	5f
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3 YEAR CAPITAL PROGRAM - 2023 to 2025 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF LOPATCONG

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2023	5b 2024	5c 2025	5d	5e	5f
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TOTAL - ALL PROJECTS	XXXXX	17,870,000.00	XXXXXXXXXX	16,410,000.00	730,000.00	730,000.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2023 to 2025 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit TOWNSHIP OF LOPATON

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment
Equipment Police Department	45,000.00			2,250.00			42,750.00		
Equipment Fire Department	200,000.00			10,000.00			190,000.00		
Road Improvements	1,750,000.00			62,000.00		511,898.50	1,176,101.50		
DPW Vehicles and Equipment	675,000.00			33,750.00			641,250.00		
Park Project	15,000,000.00			750,000.00			14,250,000.00		
Improvements to Municipal Properties	200,000.00			10,000.00			190,000.00		
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TOTAL - THIS PAGE	17,870,000.00	-	-	868,000.00	-	511,898.50	16,490,101.50	-	-

**3 YEAR CAPITAL PROGRAM - 2023 to 2025
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit TOWNSHIP OF LOPATON

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment
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3 YEAR CAPITAL PROGRAM - 2023 to 2025 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit TOWNSHIP OF LOPATON

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment
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TOTAL - ALL PROJECTS	17,870,000.00	-	-	868,000.00	-	511,898.50	16,490,101.50	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2023

RESOLUTION

Be it Resolved by the COUNCIL MEMBERS of the TOWNSHIP
of LOPATCONG, 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) \$ 5,915,586.37 (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) \$ 304,446.17 (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	Nays		Abstained
				Absent

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	2,985,000.00
Miscellaneous Revenues Anticipated	13-099	\$	1,939,484.14
Receipts from Delinquent Taxes	15-499	\$	350,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	5,915,586.37
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	\$	11,190,070.51

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 6,299,565.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,063,575.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 186,228.98
(c) Capital Improvements	44-999	\$ 685,000.00
(d) Municipal Debt Service	45-999	\$ 1,496,325.00
(e) Deferred Charges - Municipal	46-999	\$ 68,175.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 1,391,201.53
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 11,190,070.51

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 3rd day of May, 2023. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2023 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 3rd day of May, 2023, diltsb@lopatcongtp.com, Clerk

Signature

TOWNSHIP OF LOPATCONG

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2022	APPROPRIATIONS	FCOA	Appropriated		Expended 2022		
		2023	2022				for 2023	for 2022	Paid or Charged	Reserved	
Amount to be Raised By Taxation	54-190	304,446.17	279,904.87	280,294.11	Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					Salaries & Wages	54-385-1				-	
Interest Income	54-113				Other Expenses	54-385-2				-	
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-	
					Other Expenses	54-372-2				-	
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					Salaries & Wages	54-176-1				-	
					Other Expenses	54-176-2				-	
										-	
					Acquisition of Lands for Recreation and Conservation	54-915-2				-	
Total Trust Fund Revenues:	54-299	304,446.17	279,904.87	280,294.11	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:			2000		Payment of Bond Principal	54-920-2	200,000.00	200,000.00	200,000.00	XXXXXXXXXX	
Rate Assessed:		\$	0.0300		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX	
Total Tax Collected to date:		\$	7,421,516.71		Interest on Bonds	54-930-2	56,000.00	56,000.00	56,000.00	XXXXXXXXXX	
Total Expended to date:		\$	4,962,944.23		Interest on Notes	54-935-2				XXXXXXXXXX	
Total Acreage Preserved to date:			76.790		Reserve for Future Use	54-950-2	48,446.17	23,904.87		23,904.87	
Recreation land preserved in 2022:			(Acre)		Total Trust Fund Appropriations:	54-499	304,446.17	279,904.87	256,000.00	23,904.87	
Farmland preserved in 2022:			(Acre)								

TOWNSHIP OF LOPATCONG

ARTS AND CULTURE TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2022	APPROPRIATIONS	FCOA	Appropriated		Expended 2022		
		2023	2022				for 2023	for 2022	Paid or Charged	Reserved	
Amount to be Raised By Taxation	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	-	-	-						-	
Summary of Program										-	
Year Referendum Passed/Implemented:											-
		<i>(Date)</i>									-
Rate Assessed:		\$									-
Total Tax Collected to date:		\$									-
Total Expended to date:		\$									-
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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 LOPATCONG

Year Ending: December 31, 2022

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

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

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

4/5/2023
Date

diltsb@lopatcongtp.com
Clerk of the Governing Body