

2024 Municipal Budget

of the WARREN **TOWN** of PHILLIPSBURG County of
for the fiscal year 2024.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated	
	2024	2023
1. Surplus	2,250,000.00	2,250,000.00
2. Total Miscellaneous Revenues	7,210,551.47	10,135,031.13
3. Receipts from Delinquent Taxes	700,000.00	700,000.00
4. a) Local Tax for Municipal Purposes	12,236,701.78	11,014,958.82
b) Addition to Local School District Tax		
c) Minimum Library Tax	988,665.00	300,522.21
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	<u>13,225,366.78</u>	<u>11,315,481.03</u>
Total General Revenues	<u>23,385,918.25</u>	<u>24,400,512.16</u>

Summary of Appropriations	2024 Budget	Final 2023 Budget
1. Operating Expenses: Salaries & Wages	9,061,430.00	8,369,846.76
Other Expenses	8,050,358.00	9,242,484.49
2. Deferred Charges & Other Appropriations	2,476,850.00	2,395,277.00
3. Capital Improvements	125,000.00	1,843,000.00
4. Debt Service (Include for School Purposes)	2,545,550.00	1,501,550.00
5. Reserve for Uncollected Taxes	1,126,730.25	1,048,353.91
Total General Appropriations	<u>23,385,918.25</u>	<u>24,400,512.16</u>
Total Number of Employees	156	155

2024 Dedicated		Sewer	Utility Budget
Summary of Revenues		Anticipated	
		2024	2023
1. Surplus		752,000.00	777,584.00
2. Miscellaneous Revenues		5,605,910.59	4,995,000.00
3. Deficit (General Budget)			
Total Revenues		<u>6,357,910.59</u>	<u>5,772,584.00</u>
Summary of Appropriations		2024 Budget	Final 2023 Budget
1. Operating Expenses: Salaries & Wages		450,000.00	425,000.00
Other Expenses		4,225,000.00	4,300,000.00
2. Capital Improvements		729,910.59	100,000.00
3. Debt Service		860,000.00	862,000.00
4. Deferred Charges & Other Appropriations		93,000.00	85,584.00
5. Surplus (General Budget)			
Total Appropriations		<u>6,357,910.59</u>	<u>5,772,584.00</u>
Total Number of Employees		19	16

Balance of Outstanding Debt			
	General	Sewer	Utility
Interest	685,536.00	166,808.00	
Principal	1,860,014.00	693,192.00	
Outstanding Balance	<u>17,887,329.60</u>	<u>7,356,195.07</u>	

Notice is hereby given that the budget and tax resolution was approved by the WARREN **TOWN** of PHILLIPSBURG **COUNCIL MEMBERS**, County of
on March 27, 2024.

A hearing on the budget and tax resolution will be held at 535 Fisher Avenue, Phillipsburg, NJ, on
April 24, 2024 at 6:00 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 the Municipal Clerk at
the Municipal Building, 120 Filmore Street, Phillipsburg New Jersey,
Monday - Friday during the hours of 8:00 A.M. to 4:00 P.M..

TOWN OF PHILLIPSBURG SUMMARY OF 2024 BUDGET

				Future Budget Projections				
Total Budget	23,385,918.25	100.0%		2025	2026	2027	2028	2029
Employee Costs:								
Salaries & Wages								
Sheet 17	9,061,430.00		102.00%	9,242,658.60	9,427,511.77	9,616,062.01	9,808,383.25	10,004,550.91
Sheet 25	-		102.00%	-	-	-	-	-
Total	<u>9,061,430.00</u>			<u>9,242,658.60</u>	<u>9,427,511.77</u>	<u>9,616,062.01</u>	<u>9,808,383.25</u>	<u>10,004,550.91</u>
Social Security								
Sheet 19	375,000.00		102.00%	382,500.00	390,150.00	397,953.00	405,912.06	414,030.30
Pensions etc.								
Sheet 19	495,450.00		102.00%	505,359.00	515,466.18	525,775.50	536,291.01	547,016.83
Sheet 19	1,479,400.00		105.00%	1,553,370.00	1,631,038.50	1,712,590.43	1,798,219.95	1,888,130.94
Sheet 19	15,000.00							
Sheet 20	-							
Insurance								
Sheet 15c	1,851,200.00		106.00%	1,962,272.00	2,080,008.32	2,204,808.82	2,337,097.35	2,477,323.19
Direct Employee Costs	<u>13,277,480.00</u>	56.8%						
General Liability Insurance								
Sheet 15c	<u>278,500.00</u>	1.2%						
Debt Service:								
Sheet 27	<u>2,545,550.00</u>	10.9%						
Reserve for Uncollected Taxes:								
Sheet 29	<u>1,126,730.25</u>	4.8%						
Capital Funds:								
Sheet 26a	<u>125,000.00</u>	0.5%						
Deferred Charges:								
Sheet 28	<u>80,000.00</u>	0.3%						
Grants:								
Sheet 25 (less Salaries & Wages above)	<u>106,896.00</u>	0.5%						
All Other Departmental OE's:								
Various Line Items	<u>5,845,762.00</u>	25.0%	102.00%	5,962,677.24	6,081,930.78	6,203,569.40	6,327,640.79	6,454,193.60
Projected Budget Totals				<u>19,608,836.84</u>	<u>20,126,105.56</u>	<u>20,660,759.16</u>	<u>21,213,544.40</u>	<u>21,785,245.78</u>

**TOWN OF PHILLIPSBURG
2024 BUDGET FUNDING**

Project Tax Results

		2024	2025	2026	2027	2028
Budget Funding:						
Fund Balance	2,250,000.00	2,250,000.00	2,275,000.00	2,300,000.00	2,325,000.00	2,350,000.00
Local Revenues	4,891,650.82	4,891,650.82	4,989,483.84	5,089,273.51	5,191,058.98	5,294,880.16
State Aid	2,238,488.65	2,029,314.00	2,029,314.00	2,029,314.00	2,029,314.00	2,029,314.00
Grants	80,412.00					
Delinquent Tax	700,000.00					
Local Purpose Tax	13,225,366.78	10,437,872.02	10,832,307.72	11,242,171.64	11,668,171.42	12,111,051.62
	<u>23,385,918.25</u>	<u>19,608,836.84</u>	<u>20,126,105.56</u>	<u>20,660,759.16</u>	<u>21,213,544.40</u>	<u>21,785,245.78</u>
Ratables	713,427,918	721,427,918	729,427,918	737,427,918	745,427,918	753,427,918
Tax Rate	1.715	1.447	1.485	1.525	1.565	1.607
Increase	0.170	(0.268)	0.038	0.039	0.041	0.042
LEVY CAP CAL						
	<i>Prior Year</i>	13,225,366.78	10,437,872.02	10,832,307.72	11,242,171.64	11,668,171.42
	<i>2%</i>	264,507.34	208,757.44	216,646.15	224,843.43	233,363.43
	<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>	13,648,874.11	10,806,629.46	11,209,953.87	11,629,015.08	12,064,534.85
	<i>Over / (Under) CAP</i>	(3,211,002.09)	25,678.26	32,217.77	39,156.35	46,516.77

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	2,250,000.00	2,250,000.00	-	0.00%
Local	4,891,650.82	4,718,099.12	173,551.70	3.68%
State Aid	2,238,488.65	2,123,872.52	114,616.13	5.40%
State & Federal Grants	80,412.00	3,293,059.49	(3,212,647.49)	-97.56%
Delinquent Tax	700,000.00	700,000.00	-	0.00%
Local Purpose Tax	12,236,701.78	11,014,958.82	1,221,742.96	11.09%
Minimum Library Tax	988,665.00	300,522.21	688,142.79	228.98%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	23,385,918.25	24,400,512.16	(1,014,593.91)	-4.16%
APPROPRIATIONS				
Salaries & Wages	9,061,430.00	8,369,846.76	691,583.24	8.26%
Other Expenses	7,943,462.00	7,663,675.00	279,787.00	3.65%
Statutory & Deferred Charges	2,476,850.00	2,395,277.00	81,573.00	3.41%
State & Federal Grants	106,896.00	3,321,809.49	(3,214,913.49)	-96.78%
Capital (without grants)	125,000.00	100,000.00	25,000.00	25.00%
Debt Service	2,545,550.00	1,501,550.00	1,044,000.00	69.53%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	1,126,730.25	1,048,353.91	78,376.34	7.48%
TOTAL APPROPRIATIONS	23,385,918.25	24,400,512.16	(1,014,593.91)	-0.04158
Adopted Emergencies		-		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	12,236,701.78	11,014,958.82	1,221,742.96	11.09%
Local Tax Rate	1.7152	1.5450	0.1702	11.02%
Assessed Valuation	713,427,918	712,924,978	502,940	0.07%

STATUS OF "CAPS"

	SPENDING CAP	CAP		2% LEVY CAP
	CAP	CAP		
	2.50%	COLA		
CAP Base from Prior Year	16,825,718.76	16,825,718.76		12,767,729.50 MAX
Rate Applied	2.50%	3.50%		12,236,701.78 ACTUAL
Allowable CAP	17,246,361.73	17,414,618.92		(531,027.72) + OR ()
Additions:				Must be zero or () to
See Sheet 3b	738,668.28	738,668.28		Introduce Budget
Other				
Total CAP Allowable	17,985,030.00	18,153,287.19		
Budget Expenditures Sheet 19	17,985,030.00	17,985,030.00		
Remaining or (Excess)	0.00	168,257.19		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	5,633,292.40	4,377,114.93	1,256,177.47
Used to Fund Budget	2,250,000.00	2,250,000.00	-
Remaining Balance	3,383,292.40	2,127,114.93	1,256,177.47

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	97.46%	97.25%	0.21%
Used for Reserve for Taxes	96.50%	95.50%	1.00%
Remaining	0.96%	1.75%	-0.79%

**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)	22,259,188.00	XXXXXXXXXXXX
2 Local District School Tax		13,103,078.00
Actual		
Estimate	13,365,139.56	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		5,352,059.69
Actual		
Estimate	5,459,100.88	XXXXXXXXXXXX
6 Special District Tax		
Actual		
Estimate		XXXXXXXXXXXX
7 Municipal Open Space		142,585.00
Actual		
Estimate	142,685.58	XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	41,226,114.02	
10 Less: Total Anticipated Revenues from 2024 in Municipal Budget (Item 5)	10,160,551.47	
11 Cash Required from 2024 to Support Local Municipal Budget and Other Taxes	31,065,562.55	
12 Amount of Item 11 divided by 96.50%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	32,192,292.80	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	13,365,139.56	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	5,459,100.88	
Special District Tax (Line 6 Above)	-	
Municipal Open Space Tax (Line 7 Above)	142,685.58	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	13,225,366.78	
Total Amount (Line 12)	32,192,292.80	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	1,126,730.25	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	22,259,188.00	
Item 13 - Appropriation: Reserve for Uncollected Taxes	1,126,730.25	
Subtotal	23,385,918.25	
Less: Item 10 - Total Anticipated Revenues	10,160,551.47	
Amount to Be Raised by Taxation in Municipal Budget	13,225,366.78	

Local Tax for Municipal Purpose	12,236,701.78
Addition to Local District School Tax	
Minimum Library Tax	988,665.00

2024 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2024 BUDGET)

CAP

MUNICIPALITY: TOWN OF PHILLIPSBURG

COUNTY: WARREN

<u>Randy Piazza, Jr.</u> Mayor's Name	<u>12/31/2027</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>Peter Marino</u>	<u>12/31/2025</u>
<u>Meliss Paulus</u>	<u>12/31/2027</u>
<u>Matthew Scerbo</u>	<u>12/31/2027</u>
<u>Lee Clark</u>	<u>12/31/2025</u>
<u>Keith Kennedy</u>	<u>12/31/2025</u>

Municipal Officials	
<u>Matthew C. Hall</u> Municipal Clerk	11/1/2022 Date of Orig. Appt.
<u>Danielle Lattig</u> Tax Collector	
<u>Robert Merlo</u> Chief Financial Officer	N/A Cert. No.
<u>Heidi Wohlleb</u> Registered Municipal Accountant	T-8349 Cert. No.
<u>Richard Wenner</u> Municipal Attorney	N-1536 Cert. No.
	481 Lic. No.

Official Mailing Address of Municipality

TOWN OF PHILLIPSBURG
120 Filmore Street
Phillipsburg, NJ 08865

Fax #: (908) 454-6511

**2024
MUNICIPAL BUDGET**

Municipal Budget of the **TOWN** of **PHILLIPSBURG**, 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

clerk@phillipsburgnj.org

Clerk

120 Filmore Street

Address

Phillipsburg, NJ 08865

Address

(908) 454-5500

Phone Number

27 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 27 day of March, 2024

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.

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 27 day of March, 2024

Certified by me, this 27 day of March, 2024

Heidi Wohlleb

Registered Municipal Accountant

200 Valley Road, Suite 300

Address

Mount Arlington, NJ 07856

Address

973-298-8500

Phone Number

bmerlo@phillipsburgnj.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 TOWN of PHILLIPSBURG, 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 Express Times

in the issue of March, 2024

The Governing Body of the TOWN of PHILLIPSBURG does hereby approve the following as the Budget for the year 2024:

RECORDED VOTE

(Insert Last Name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the TOWN of PHILLIPSBURG, County of WARREN, on March 27, 2024.

A Hearing on the Budget and Tax Resolution will be held at TOWN OF PHILLIPSBURG, on April 24, 2024 at 6:00 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)}	17,985,030.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	4,274,158.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	4,274,158.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	1,126,730.25
96.50% Percent of Tax Collections	
Building Aid Allowance 2024 - \$	[REDACTED]
for Schools-State Aid 2023 - \$	[REDACTED]
4. Total General Appropriations (Item 9, Sheet 29)	23,385,918.25
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	10,160,551.47
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)	12,236,701.78
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	988,665.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2023 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Sewer Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	21,211,315.65	5,772,584.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	3,189,196.51						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	24,400,512.16	5,772,584.00	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	23,293,229.01	5,336,706.83	-	-	-	-	-
Reserved	1,101,436.28	383,339.06	-	-	-	-	-
Unexpended Balances Canceled	5,846.87	52,538.11	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	24,400,512.16	5,772,584.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2023	21,211,315.65
Cap Base Adjustment:	192,988.00
Subtotal	21,404,303.65
Exceptions Less:	
Total Other Operations	905,168.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	475,900.00
Total Additional Appropriations	
Total Capital Improvements	100,000.00
Total Debt Service	1,501,550.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	427,612.98
Judgements	
Total Deferred Charges	120,000.00
Cash Deficit	
Reserve for Uncollected Taxes	1,048,353.91
Total Exceptions	4,578,584.89
Amount on Which CAP is Applied	16,825,718.76
2.5% CAP	420,642.97
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	17,246,361.73

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		17,246,361.73
Additions:		
New Construction (Assessor Certification)		23,621.51
2022 Cap Bank Utilized		136,407.45
2023 Cap Bank Utilized		212,516.90
PILOT - Bridge Phase I		366,122.42
PILOT - Bridge Phase II		
Total Additions		738,668.28
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	17,985,030.00
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	168,257.19
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	18,153,287.19
Total General Appropriations for Municipal Purposes (Sheet 19, H-1)		17,985,030.00
Over or (Under) Appropriations Cap		(168,257.19)

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.)**

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2024 \$ 2,784,645.93

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 682,617.48

2,102,028.45

Budgeted Group Insurance - Inside CAP 1,851,200.00

Budgeted Group Insurance - Utilities 132,646.00

Budgeted Group Insurance - Outside CAP 118,182.45

TOTAL 2,102,028.45

Instead of receiving Health Benefits, 10 employees have elected an opt-out for 2024. This opt-out amount is budgeted separately.

Health Benefits Waiver
Salaries and Wages \$ 42,000.00

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	11,014,958.82
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	80,000.00
Less: Prior Year Recycling Tax	26,000.00
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>10,908,958.82</u>
Plus 2% CAP Increase	<u>218,179.18</u>
ADJUSTED TAX LEVY	<u>11,127,138.00</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>11,127,138.00</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

11,127,138.00

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	93,046.00
Allowable Pension Obligations Increases	74,307.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	25,000.00
Allowable Debt Service and Capital Leases Inc.	1,324,464.00
Recycling Tax appropriation	26,000.00
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	80,000.00

Add Total Exclusions

1,622,817.00

Less Cancelled or Unexpended Waivers

5,847.00

Less Cancelled or Unexpended Exclusions

ADJUSTED TAX LEVY

12,744,108.00

Additions:

New Ratables - Increase for new construction	1,528,900
Prior Year's Local Purpose Tax Rate (per \$100)	<u>1.545</u>
New Ratable Adjustment to Levy	23,621.51
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

12,767,729.50

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

12,236,701.78

OVER OR (UNDER) 2% LEVY CAP

(531,027.72)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2021

Maximum Allowable Amount to be Raised by Taxation	11,518,024
Amount to be Raised by Taxation for Municipal Purpose	10,828,012
Available for Banking (CY 2024)	690,012
Amount Used in CY 2024	
Balance to Expire	690,012

2022

Maximum Allowable Amount to be Raised by Taxation	11,451,572
Amount to be Raised by Taxation for Municipal Purpose	10,960,379
Available for Banking (CY 2024 - CY 2025)	491,193
Amount Used in CY 2024	
Balance to Carry Forward (CY 2025)	491,193

2023

Maximum Allowable Amount to be Raised by Taxation	11,490,675
Amount to be Raised by Taxation for Municipal Purpose	11,014,959
Available for Banking (CY 2024 - CY 2026)	475,716
Amount Used in CY 2024	
Balance to Carry Forward (CY 2025 - CY2026)	475,716

2024

Maximum Allowable Amount to be Raised by Taxation	12,767,730
Amount to be Raised by Taxation for Municipal Purpose	12,236,702
Available for Banking (CY 2025 - CY 2027)	531,028

Total Levy CAP Bank

1,497,937

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
1. Surplus Anticipated	08-101	2,250,000.00	2,250,000.00	2,250,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,250,000.00	2,250,000.00	2,250,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	34,300.00	32,930.00	34,320.00
Other	08-104	4,178.00	3,150.00	4,178.00
Fees and Permits	08-105	637,000.00	432,300.00	750,991.75
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	81,000.00	89,500.00	81,009.17
Other	08-109			
Interest and Costs on Taxes	08-112	130,397.00	201,400.00	153,090.69
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	120,200.00	82,200.00	123,644.92
Interest on Investments and Deposits	08-113	845,000.00	204,020.00	881,361.81
Anticipated Utility Operating Surplus	08-114			
Payment in Lieu of Taxes - Federal Housing Project	08-210	197,800.00	187,576.00	197,829.93
Payment in Lieu of Taxes - Sewage Treatment Plant	08-210	66,000.00	83,500.00	66,000.00
Payment in Lieu of Taxes - - Phillipmain, LLC	08-210	6,900.00	8,000.00	6,995.46
Payment in Lieu of Taxes - Bridge	08-210	557,972.25	216,950.00	557,972.25

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

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	2,680,747.25	1,541,526.00	2,857,393.98

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 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	2,029,314.00	2,019,263.00	2,019,263.04
Reserve for Municipal Relief Fund	09-215	209,174.65	104,609.52	104,609.52
Total Section B: State Aid Without Offsetting Appropriations	09-001	2,238,488.65	2,123,872.52	2,123,872.56

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160	545,800.00	217,680.00	545,897.80
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	545,800.00	217,680.00	545,897.80

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Borough of Alpha - Police Services	11-106	351,147.00	425,000.00	425,000.00
Borough of Alpha - Municipal Court	11-108	23,400.00	23,400.00	23,400.00
Board of Education - School Resource Officer	11-106		295,000.00	295,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	374,547.00	743,400.00	743,400.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services -				
Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in 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
				-
Recycling Tonnage Grant	10-569		23,991.00	23,991.00
Body Armor Replacement Fund	10-505		2,648.69	2,648.69
Municipal Alliance	10-506	5,936.00	5,936.00	5,936.00
N.J. Youth Corps	10-648		384,800.00	384,800.00
Warren County Department of Human Services - Station House Adjustment Program	12-831	14,476.00	14,476.00	14,476.00
Clean Communities Grant	10-602		39,159.53	39,159.53
N.J. Dept. of Transportation - Transp. Alternatives Set Aside Program - Riverfront Heritage Trail Phase I	10-584		1,368,000.00	1,368,000.00
Aqua Road Improvement Donations	12-602		224,610.96	224,610.96
National Opioid Settlement	10-621		52,071.21	52,071.21
American Rescue Plan - 2021 SCFRF Gunshot Detection Technology Initiative	10-857		297,000.00	297,000.00
Stormwater Assistance Grant	10-564	10,000.00	15,000.00	15,000.00
N.J. Department of Transportation - LTPF - Roseberry Street Pedestrian Safety	10-584		375,000.00	375,000.00
Elizabethtown Gas Road Restorations	12-601		110,866.10	110,866.10
Local Recreation Improvement Grant	10-671		82,000.00	82,000.00
Neighborhood Preservation Program	10-690		125,000.00	125,000.00
N.J. Youth Corps - Career Advancement Program	10-648		172,500.00	172,500.00
American Rescue Plan Firefighters Grant	10-857	50,000.00		-
				-

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	80,412.00	3,293,059.49	3,293,059.49

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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Operating Surplus of Prior Year	08-116			
Reserve for Sale of Municipal Assets	08-124	80,000.00	190,000.00	190,000.00
Cable TV Franchise Fees	08-117	44,445.00	46,359.00	46,359.00
Capital Fund Balance	08-228	64,855.02	197,994.37	197,994.37
St. Luke's Contribution	08-240	218,492.48	215,615.00	281,763.10
Canabis Transfer Tax	08-241	695,000.00	600,000.00	696,268.01
American Recovery Plan	08-242		824,046.76	824,046.76
Reserve for Payment of Debt Service	08-227		141,477.99	141,477.99
Payment in Lieu of Taxes - Bridge	08-243	56,514.07		
Municipal Swimming Pool Receipts	08-244	113,750.00		
Payment in Lieu of Taxes - Sewage Treatment Plant	08-245	17,500.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	1,290,556.57	2,215,493.12	2,377,909.23

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	2,250,000.00	2,250,000.00	2,250,000.00
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	2,680,747.25	1,541,526.00	2,857,393.98
Total Section B: State Aid Without Offsetting Appropriations	09-001	2,238,488.65	2,123,872.52	2,123,872.56
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	545,800.00	217,680.00	545,897.80
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	374,547.00	743,400.00	743,400.00
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	80,412.00	3,293,059.49	3,293,059.49
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	1,290,556.57	2,215,493.12	2,377,909.23
Total Miscellaneous Revenues	13-099	7,210,551.47	10,135,031.13	11,941,533.06
4. Receipts from Delinquent Taxes	15-499	700,000.00	700,000.00	732,437.69
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	10,160,551.47	13,085,031.13	14,923,970.75
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	12,236,701.78	11,014,958.82	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	988,665.00	300,522.21	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	13,225,366.78	11,315,481.03	11,626,887.66
7. Total General Revenues	13-299	23,385,918.25	24,400,512.16	26,550,858.41

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
GENERAL GOVERNMENT:						-		-
General Administration:						-		-
Salaries and Wages	20-100	1	120,000.00	106,000.00		60,479.00	54,666.87	5,812.13
Other Expenses	20-100	2	243,750.00	157,965.00		167,965.00	151,781.82	16,183.18
Mayor and Council:						-		-
Salaries and Wages	20-110	1	45,000.00	51,000.00		51,000.00	50,899.68	100.32
Other Expenses	20-110	2	14,800.00	14,200.00		14,200.00	9,347.74	4,852.26
Municipal Clerk:						-		-
Salaries and Wages	20-120	1	239,750.00	268,500.00		263,500.00	251,009.43	12,490.57
Other Expenses	20-120	2	97,950.00	101,000.00		101,000.00	57,433.78	43,566.22
Financial Administration:						-		-
Salaries and Wages	20-130	1	206,925.00	186,500.00		186,500.00	182,026.69	4,473.31
Other Expenses	20-130	2	67,575.00	51,875.00		61,875.00	59,975.57	1,899.43
Annual Audit	20-135	2	40,000.00	40,000.00		40,000.00	5,750.00	34,250.00
						-		-
						-		-
						-		-
						-		-
						-		-

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
						-		-
GENERAL GOVERNMENT:						-		-
Revenue Administration:						-		-
Salaries and Wages	20-145	1	77,375.00	72,750.00		83,750.00	80,511.50	3,238.50
Other Expenses	20-145	2	31,000.00	21,500.00		29,000.00	21,400.73	7,599.27
Tax Assessment Administration:						-		-
Salaries and Wages	20-150	1	198,500.00	169,000.00		169,000.00	168,411.48	588.52
Other Expenses	20-150	2	27,600.00	22,000.00		22,000.00	14,873.44	7,126.56
Legal Services:						-		-
Other Expenses	20-155	2	353,500.00	395,000.00		390,000.00	318,512.41	71,487.59
Engineering Services:						-		-
Other Expenses	20-165	2	81,000.00	70,000.00		93,400.00	88,400.00	5,000.00
						-		-
LAND USE ADMINISTRATION:						-		-
Land Use Board:						-		-
Salaries and Wages	21-181	1	9,000.00	9,000.00		9,000.00	8,429.40	570.60
Other Expenses	21-181	2	15,000.00	19,000.00		19,000.00	5,793.75	13,206.25
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
PUBLIC SAFETY FUNCTIONS:						-		-
Police Department:						-		-
Salaries and Wages	25-240	1	5,058,500.00	3,785,000.00		3,785,000.00	3,685,623.18	99,376.82
Salaries and Wages - American Rescue Plan	25-240	1		824,046.76		824,046.76	824,046.70	0.06
Other Expenses	25-240	2	181,500.00	188,200.00		198,200.00	188,163.10	10,036.90
Emergency Management:						-		-
Salaries and Wages	25-252	1	8,800.00	8,700.00		8,700.00	8,694.84	5.16
Other Expenses	25-252	2	2,000.00	2,000.00		2,000.00	330.00	1,670.00
Aid to Volunteer Fire Companies	25-255	2	40,500.00	35,000.00		35,000.00	34,999.98	0.02
Aid to First Aid Organization	25-260	2	20,000.00	35,000.00		35,000.00	35,000.00	-
Fire Department:						-		-
Salaries and Wages	25-265	1	17,000.00	16,000.00		16,000.00	15,739.82	260.18
Other Expenses	25-265	2	105,600.00	89,400.00		99,400.00	95,484.68	3,915.32
Supplemental Fire Services	25-265	2	7,000.00	7,000.00		7,000.00		7,000.00
Municipal Prosecutor:						-		-
Other Expenses	25-275	2	45,000.00	45,000.00		45,000.00	39,999.96	5,000.04
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
PUBLIC WORKS FUNCTIONS:						-		-
Streets and Road Maintenance:						-		-
Salaries and Wages	26-290	1	440,250.00	610,000.00		610,000.00	586,397.68	23,602.32
Other Expenses	26-290	2	205,000.00	215,000.00		147,000.00	120,967.33	26,032.67
Other Public Works Functions:						-		-
Salaries and Wages	26-291	1	259,805.00	38,350.00		38,350.00	38,180.70	169.30
Other Expenses	26-291	2	10,725.00	16,225.00		16,225.00	6,159.85	10,065.15
PEOSHA	26-300	2	20,000.00	25,000.00		25,000.00	16,875.00	8,125.00
Solid Waste Collection:						-		-
Salaries and Wages	26-305	1	579,900.00	585,000.00		585,000.00	574,923.85	10,076.15
Other Expenses	26-305	2	17,000.00	16,000.00		16,000.00	9,042.47	6,957.53
Buildings and Grounds:						-		-
Salaries and Wages	26-310	1	507,000.00	489,000.00		489,000.00	473,032.96	15,967.04
Other Expenses	26-310	2	144,500.00	150,000.00		140,000.00	98,119.66	41,880.34
Vehicle Maintenance:						-		-
Salaries and Wages	26-315	1	135,000.00	130,000.00		130,000.00	127,020.34	2,979.66
Other Expenses	26-315	2	290,000.00	275,000.00		275,000.00	262,500.84	12,499.16
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
HEALTH AND HUMAN SERVICES FUNCTIONS:						-		-
Animal Control Services:						-		-
Other Expenses - Contractual	27-340	2	67,200.00	60,000.00		60,000.00	60,000.00	-
						-		-
Contribution to Social Services:						-		-
Other Expenses	27-331	2	40,000.00	35,000.00		35,000.00	35,000.00	-
						-		-
RECREATION:						-		-
Recreation Services and Programs:						-		-
Salaries and Wages	28-370	1	20,000.00	42,000.00		42,000.00	34,734.41	7,265.59
Other Expenses	28-370	2	87,250.00	80,000.00		70,600.00	65,344.69	5,255.31
Municipal Swimming Pool:						-		-
Salaries and Wages	28-371	1	110,000.00	77,500.00		103,021.00	103,020.77	0.23
Other Expenses	28-371	2	46,000.00	42,200.00		42,200.00	42,167.15	32.85
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
UTILITIES AND BULK PURCHASES:						-		-
Electricity	31-430	2	145,000.00	135,000.00		140,000.00	131,542.88	8,457.12
Street Lighting	31-435	2	190,000.00	160,000.00		195,000.00	179,934.03	15,065.97
Telephone:						-		-
Other Expenses	31-440	2	79,000.00	73,000.00		73,000.00	67,468.64	5,531.36
Water	31-445	2	170,000.00	170,000.00		170,000.00	130,586.65	39,413.35
Gas (Natural or Propane)	31-446	2	85,000.00	67,000.00		80,000.00	71,820.00	8,180.00
Gasoline	31-447	2	230,000.00	225,000.00		245,000.00	209,581.00	35,419.00
						-		-
RECYCLING AND LANDFILL:						-		-
Waste Disposal:						-		-
Other Expenses	32-465	2	625,000.00	625,000.00		625,000.00	574,578.54	50,421.46
						-		-
MUNICIPAL COURT AND PUBLIC DEFENDER:						-		-
Municipal Court:						-		-
Salaries and Wages	43-490	1	254,000.00	291,375.00		266,375.00	240,204.05	26,170.95
Other Expenses	43-490	2	31,400.00	28,200.00		28,200.00	18,323.04	9,876.96
Public Defender:						-		-
Other Expenses	43-495	2	24,000.00	15,000.00		15,000.00	15,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
INSURANCE:						-		-
Liability Insurance	23-210	2	278,500.00	265,500.00		260,500.00	254,956.36	5,543.64
Workers Compensation Insurance	23-215	2	412,000.00	385,150.00		385,150.00	385,144.30	5.70
Employee Group Insurance	23-220	2	1,851,200.00	1,530,692.00		1,530,692.00	1,455,066.76	75,625.24
Health Benefit Waiver	23-222	1	42,000.00	42,000.00		42,000.00		42,000.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
Celebration of Public Events:						-		-
Other Expenses	30-420	2	35,000.00	25,000.00		25,000.00	19,936.19	5,063.81
						-		-
Accumulated Leave Compensation	30-415	1	100,000.00	100,000.00		100,000.00	1,139.80	98,860.20
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		15,588,180.00	14,372,453.76	-	14,357,453.76	13,359,498.90	997,954.86
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		15,588,180.00	14,372,453.76	-	14,357,453.76	13,359,498.90	997,954.86
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	9,061,430.00	8,431,346.76	-	8,369,846.76	7,993,379.09	376,467.67
Other Expenses (Including Contingent)	34-201	2	6,526,750.00	5,941,107.00	-	5,987,607.00	5,366,119.81	621,487.19

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		495,450.00	466,540.00		466,540.00	466,540.00	-
Social Security System (O.A.S.I.)	36-472		375,000.00	350,000.00		365,000.00	360,232.66	4,767.34
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		1,479,400.00	1,396,737.00		1,396,737.00	1,396,737.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		32,000.00	32,000.00		32,000.00	28,970.02	3,029.98
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		15,000.00	15,000.00		15,000.00	3,997.92	11,002.08
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		2,396,850.00	2,260,277.00	-	2,275,277.00	2,256,477.60	18,799.40
(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		17,985,030.00	16,632,730.76	-	16,632,730.76	15,615,976.50	1,016,754.26

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Maintenance of Free Public Library	29-390	2	988,665.00	686,180.00		686,180.00	685,788.36	391.64
						-		-
Recycling Tax	32-465	2	26,000.00	26,000.00		26,000.00	16,845.00	9,155.00
						-		-
Employee Group Insurance	23-221	2		192,988.00		192,988.00	192,988.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		1,014,665.00	905,168.00	-	905,168.00	895,621.36	9,546.64

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
Borough of Alpha - Police Services	42-106	2	351,147.00	425,000.00		425,000.00	352,130.62	72,869.38
Borough of Alpha - Municipal Court	42-108	2	23,400.00	23,400.00		23,400.00	23,400.00	-
Borough of Alpha - Municipal Court - Facilities	42-108	2	27,500.00	27,500.00		27,500.00	27,500.00	-
Board of Education - School Resource Officer	42-110	2		295,000.00		295,000.00	295,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		402,047.00	770,900.00	-	770,900.00	698,030.62	72,869.38

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899	2	1,484.00	3,750.00		3,750.00	1,484.00	2,266.00
Recycling Tonnage Grant	41-569	2		23,991.00		23,991.00	23,991.00	-
Body Armor Replacement Fund	41-505	2		2,648.69		2,648.69	2,648.69	-
Municipal Alliance	41-506	2	5,936.00	5,936.00		5,936.00	5,936.00	-
N.J. Youth Corps	41-648	2		384,800.00		384,800.00	384,800.00	-
Warren County Department of Human Services:						-	-	-
Station House Adjustment Program	40-831	2	14,476.00	14,476.00		14,476.00	14,476.00	-
Clean Communities Grant	41-602	2		39,159.53		39,159.53	39,159.53	-
Aqua Road Improvement Donations	40-602	2		224,610.96		224,610.96	224,610.96	-
National Opioid Settlement	41-621	2		52,071.21		52,071.21	52,071.21	-
American Rescue Plan - 2021 CSFRF Gunshot						-	-	-
Detection Tech Initiative	41-857	2		297,000.00		297,000.00	297,000.00	-
Elizabethtown Gas Road Restoration	40-601	2		110,866.10		110,866.10	110,866.10	-
Local Recreation Improvement Grant	41-671	2		82,000.00		82,000.00	82,000.00	-
N.J. Youth Corps - Career Advancement Program	41-648	2		172,500.00		172,500.00	172,500.00	-
Stormwater Assistance Grant	41-564	2	10,000.00	15,000.00		15,000.00	15,000.00	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
Neighborhood Preservation Program	41-690	2		125,000.00		125,000.00	125,000.00	-
Neighborhood Preservation Program - Local Match	41-899	2	25,000.00	25,000.00		25,000.00	25,000.00	-
American Rescue Plan - Firefighters Grant	41-857	2	50,000.00			-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS" (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		106,896.00	1,578,809.49	-	1,578,809.49	1,576,543.49	2,266.00
Total Operations - Excluded from "CAPS"	34-305		1,523,608.00	3,254,877.49	-	3,254,877.49	3,170,195.47	84,682.02
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	1,523,608.00	3,254,877.49	-	3,254,877.49	3,170,195.47	84,682.02

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(C) Capital Improvements - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865			1,743,000.00		1,743,000.00	1,743,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		125,000.00	1,843,000.00	-	1,843,000.00	1,843,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		2,545,550.00	1,501,550.00	-	1,501,550.00	1,495,703.13	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		80,000.00	120,000.00	XXXXXXXXXX	120,000.00	120,000.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		80,000.00	120,000.00	XXXXXXXXXX	120,000.00	120,000.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		4,274,158.00	6,719,427.49	-	6,719,427.49	6,628,898.60	84,682.02

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 "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		4,274,158.00	6,719,427.49	-	6,719,427.49	6,628,898.60	84,682.02
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		22,259,188.00	23,352,158.25	-	23,352,158.25	22,244,875.10	1,101,436.28
(M) Reserve for Uncollected Taxes	50-899		1,126,730.25	1,048,353.91	XXXXXXXXXX	1,048,353.91	1,048,353.91	XXXXXXXXXX
9. Total General Appropriations	34-499		23,385,918.25	24,400,512.16	-	24,400,512.16	23,293,229.01	1,101,436.28

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2023	
Summary of Appropriations		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	17,985,030.00	16,632,730.76	-	16,632,730.76	15,615,976.50	1,016,754.26
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	1,014,665.00	905,168.00	-	905,168.00	895,621.36	9,546.64
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	402,047.00	770,900.00	-	770,900.00	698,030.62	72,869.38
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	106,896.00	1,578,809.49	-	1,578,809.49	1,576,543.49	2,266.00
Total Operations Excluded from "CAPS"	34-305	1,523,608.00	3,254,877.49	-	3,254,877.49	3,170,195.47	84,682.02
(C) Capital Improvements	44-999	125,000.00	1,843,000.00	-	1,843,000.00	1,843,000.00	-
(D) Municipal Debt Service	45-999	2,545,550.00	1,501,550.00	-	1,501,550.00	1,495,703.13	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	80,000.00	120,000.00	XXXXXXXXXX	120,000.00	120,000.00	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	1,126,730.25	1,048,353.91	XXXXXXXXXX	1,048,353.91	1,048,353.91	XXXXXXXXXX
Total General Appropriations	34-499	23,385,918.25	24,400,512.16	-	24,400,512.16	23,293,229.01	1,101,436.28

DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
Operating Surplus Anticipated	08-501	752,000.00	777,584.00	777,584.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	752,000.00	777,584.00	777,584.00
Rents	08-503	4,469,000.00	4,700,000.00	4,469,430.86
Miscellaneous	08-505	482,000.00	295,000.00	512,344.51
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve for Sewer Improvements		654,910.59		
Deficit (General Budget)	08-549			
Total Sewer Utility Revenues	08-599	6,357,910.59	5,772,584.00	5,759,359.37

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	450,000.00	425,000.00		425,000.00	378,110.05	46,889.95
Other Expenses	55-502	4,225,000.00	4,300,000.00		4,300,000.00	3,971,193.08	328,806.92
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DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	75,000.00	100,000.00	XXXXXXXXXX	100,000.00	100,000.00	-
Capital Outlay	55-512				-		-
Sewer Improvements		654,910.59			-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	85,000.00	50,000.00		50,000.00	50,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	75,000.00	112,000.00		112,000.00	76,253.47	XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
State of NJ Wastewater Treatment/NJ EIT Loans:					-		XXXXXXXXXX
Loan Repayments for Principal and Interest	55-524	700,000.00	700,000.00		700,000.00	683,208.42	XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	56,500.00	47,584.00		47,584.00	47,584.00	-
Social Security System (O.A.S.I.)	55-541	31,500.00	32,000.00		32,000.00	27,135.53	4,864.47
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	3,000.00	3,000.00		3,000.00	1,585.57	1,414.43
Defined Contribution Retirement Program	55-543	2,000.00	3,000.00		3,000.00	1,636.71	1,363.29
					-		-
					-		-
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	6,357,910.59	5,772,584.00	-	5,772,584.00	5,336,706.83	383,339.06

DEDICATED ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2024 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: _____; Housing and Community Development Act of 1974; Neighborhood Preservation Program; Disposal of Forfeited Property; Parking Offenses Adjudication Act; Developers' Escrow Fund; Municipal Public Defender; Accumulated Absences; Affordable Housing; Storm Recovery Trust Fund; Donations - Celebration of Public Events; Community Policing Fall Festival Donations; Dog Park Trust Donations; Uniform Fire Safety Act Penalty Monies; Open Space, Recreation, Farmland and Historic Preservation Trust; Animal Shelter Donations; National Night Out Donations; Recreation Trust Fund; Donations - Recreation Activities; Urban Enterprise Zone Act

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

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2023

ASSETS	
Cash and Investments	12,665,925.24
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	714,036.66
Tax Title Lien Receivable	236,909.37
Property Acquired by Tax Title Lien Liquidation	1,411,700.00
Other Receivables	268,991.08
Deferred Charges Required to be in 2024 Budget	80,000.00
Deferred Charges Required to be in Budgets Subsequent to 2024	160,000.00
Total Assets	15,537,562.35

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	7,272,632.84
Reserves for Receivables	2,631,637.11
Surplus	5,633,292.40
Total Liabilities, Reserves and Surplus	15,537,562.35

School Tax Levy Unpaid	2,767,996.06
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	2,767,996.06

	YEAR 2023	YEAR 2022
Surplus Balance, January 1	4,377,114.93	4,764,687.55
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2023: 97.46%, 2022: 97.25%)	29,180,705.87	28,747,468.91
Delinquent Taxes	732,437.69	875,406.48
Other Revenues and Additions to Income	13,308,832.31	9,052,957.11
Total Funds	47,599,090.80	43,440,520.05
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	23,346,311.38	20,501,606.17
School Taxes (Including Local and Regional)	13,103,078.00	12,848,802.00
County Taxes (Including Added Tax Amounts)	5,356,360.33	5,290,684.55
Special District Taxes		
Other Expenditures and Deductions from Income	160,048.69	422,312.40
Total Expenditures and Tax Requirements	41,965,798.40	39,063,405.12
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	41,965,798.40	39,063,405.12
Surplus Balance, December 31	5,633,292.40	4,377,114.93

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2024 Budget

Surplus Balance, December 31	5,633,292.40
Current Surplus Anticipated in 2024 Budget	2,250,000.00
Surplus Balance Remaining	3,383,292.40

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

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.

**TOWN OF PHILLIPSBURG
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

Sheets 40b-d detail the Town of Phillipsburg's capital improvement program for years 2024 - 2029.

**CAPITAL BUDGET (Current Year Action)
2024**

Local Unit

TOWN OF PHILLIPSBURG

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	
Administration Equipment	1	225,000.00			6,250.00			118,750.00	100,000.00
Public Safety Equipment	2	630,000.00			6,500.00			123,500.00	500,000.00
Fire Department Equipment	3	915,000.00			8,250.00			156,750.00	750,000.00
Fire Department Vehicles	3	750,000.00			6,250.00			118,750.00	625,000.00
Public Works Equipment	4	400,000.00			7,500.00			142,500.00	250,000.00
Public Works Vehicles	4	1,375,000.00			25,000.00			475,000.00	875,000.00
Recreation Improvements	5	1,098,500.00			11,175.00			212,325.00	875,000.00
Municipal Pool Improvements	6	150,000.00			-			-	150,000.00
Redevelopment	7	900,000.00			7,500.00			142,500.00	750,000.00
Infrastructure - Improvements	8	300,000.00			-			-	300,000.00
Road Improvements	9	5,000,000.00			-			-	5,000,000.00
Parking Lot Improvements	10	1,250,000.00			-			-	1,250,000.00
Storm System Sewer Improvements	11	840,000.00			42,000.00			798,000.00	-
Engineering and Other Soft Costs	12	649,675.00			3,921.25			74,503.75	571,250.00
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	14,483,175.00	-	-	124,346.25	-	-	2,362,578.75	11,996,250.00

**CAPITAL BUDGET (Current Year Action)
2024**

Local Unit TOWN OF PHILLIPSBURG

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

TOWN OF PHILLIPSBURG

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	14,483,175.00	-	-	124,346.25	-	-	2,362,578.75	11,996,250.00

**6 YEAR CAPITAL PROGRAM - 2024 to 2029
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

TOWN OF PHILLIPSBURG

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2024	5b 2025	5c 2026	5d 2027	5e 2028	5f 2029
Administration Equipment	1	225,000.00	2029	125,000.00		25,000.00	25,000.00	25,000.00	25,000.00
Public Safety Equipment	2	630,000.00	2029	130,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Fire Department Equipment	3	915,000.00	2029	165,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Fire Department Vehicles	3	750,000.00	2029	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
Public Works Equipment	4	400,000.00	2029	150,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Public Works Vehicles	4	1,375,000.00	2029	500,000.00	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00
Recreation Improvements	5	1,098,500.00	2029	223,500.00	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00
Municipal Pool Improvements	6	150,000.00	2029				50,000.00	50,000.00	50,000.00
Redevelopment	7	900,000.00	2029	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Infrastructure - Improvements	8	300,000.00	2029		100,000.00		100,000.00		100,000.00
Road Improvements	9	5,000,000.00	2029		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Parking Lot Improvements	10	1,250,000.00	2029		250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
Storm System Sewer Improvements	11	840,000.00	2024	840,000.00					
Engineering and Other Soft Costs	12	649,675.00	2029	78,425.00	113,750.00	110,000.00	117,500.00	112,500.00	117,500.00
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	14,483,175.00	XXXXXXXXXX	2,486,925.00	2,388,750.00	2,310,000.00	2,467,500.00	2,362,500.00	2,467,500.00

6 YEAR CAPITAL PROGRAM - 2024 to 2029
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWN OF PHILLIPSBURG

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2024	5b 2025	5c 2026	5d 2027	5e 2028	5f 2029
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TOTAL - THIS PAGE	XXXXX	-	XXXXXXXXXX	-	-	-	-	-	-

**6 YEAR CAPITAL PROGRAM - 2024 to 2029
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

TOWN OF PHILLIPSBURG

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2024	5b 2025	5c 2026	5d 2027	5e 2028	5f 2029
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TOTAL - ALL PROJECTS	XXXXX	14,483,175.00	XXXXXXXXXX	2,486,925.00	2,388,750.00	2,310,000.00	2,467,500.00	2,362,500.00	2,467,500.00

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

Local Unit

TOWN OF PHILLIPSBI

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
Administration Equipment	225,000.00			11,250.00			213,750.00		
Public Safety Equipment	630,000.00			31,500.00			598,500.00		
Fire Department Equipment	915,000.00			45,750.00			869,250.00		
Fire Department Vehicles	750,000.00			37,500.00			712,500.00		
Public Works Equipment	400,000.00			20,000.00			380,000.00		
Public Works Vehicles	1,375,000.00			68,750.00			1,306,250.00		
Recreation Improvements	1,098,500.00			54,925.00			1,043,575.00		
Municipal Pool Improvements	150,000.00			7,500.00			142,500.00		
Redevelopment	900,000.00			45,000.00			855,000.00		
Infrastructure - Improvements	300,000.00			15,000.00			285,000.00		
Road Improvements	5,000,000.00			250,000.00			4,750,000.00		
Parking Lot Improvements	1,250,000.00			62,500.00			1,187,500.00		
Storm System Sewer Improvements	840,000.00			42,000.00			798,000.00		
Engineering and Other Soft Costs	649,675.00			32,483.75			617,191.25		
	-			-					
	-			-					
	-			-					
	-			-					
TOTAL - THIS PAGE	14,483,175.00	-	-	724,158.75	-	-	13,759,016.25	-	-

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

Local Unit TOWN OF PHILLIPSBI

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 - THIS PAGE	-	-	-	-	-	-	-	-	-

7d School
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**6 YEAR CAPITAL PROGRAM - 2024 to 2029
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit TOWN OF PHILLIPSBI

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	14,483,175.00	-	-	724,158.75	-	-	13,759,016.25	-	-

URG

7d School

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C - 5

SECTION 2 - UPON ADOPTION FOR YEAR 2024

RESOLUTION

Be it Resolved by the COUNCIL MEMBERS of the TOWN
of PHILLIPSBURG, 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) \$ 12,236,701.78 (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) \$ 142,685.58 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 988,665.00 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

	Ayes	Nays	
			<p style="text-align: right;">Abstained</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div> <p style="text-align: right;">Absent</p> <div style="border: 1px solid black; height: 80px; width: 100%;"></div>

SUMMARY OF REVENUES

1. General Revenues				
Surplus Anticipated		08-100	\$	2,250,000.00
Miscellaneous Revenues Anticipated		13-099	\$	7,210,551.47
Receipts from Delinquent Taxes		15-499	\$	700,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)			07-190	\$ 12,236,701.78
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS</u> IN <u>TYPE I</u> SCHOOL DISTRICTS ONLY:				
Item 6, Sheet 42	07-195	\$	-	
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-	
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS</u> IN <u>TYPE I</u> SCHOOL DISTRICTS ONLY				\$ -
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS</u> IN <u>TYPE II</u> SCHOOL DISTRICTS ONLY:				
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)		07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			07-192	\$ 988,665.00
Total Revenues			13-299	\$ 23,385,918.25

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 15,588,180.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 2,396,850.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,523,608.00
(c) Capital Improvements	44-999	\$ 125,000.00
(d) Municipal Debt Service	45-999	\$ 2,545,550.00
(e) Deferred Charges - Municipal	46-999	\$ 80,000.00
(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	\$ 1,126,730.25
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 23,385,918.25

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 24th 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 24th day of April, 2024, clerk@phillipsburgnj.org, Clerk
Signature

TOWN OF PHILLIPSBURG

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	142,685.58	142,585.00	142,733.79	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	42,685.58	65,000.00	65,000.00	-	
					Other Expenses	54-372-2	90,000.00	77,585.00	77,585.00	-	
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					Salaries & Wages	54-176-1				-	
					Other Expenses	54-176-2	10,000.00			-	
										-	
					Acquisition of Lands for Recreation and Conservation	54-915-2				-	
Total Trust Fund Revenues:	54-299	142,685.58	142,585.00	142,733.79	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:			2017 <i>(Date)</i>		Payment of Bond Principal	54-920-2				XXXXXXXXXX	
Rate Assessed:		\$	0.0200		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX	
Total Tax Collected to date:		\$	854,050.75		Interest on Bonds	54-930-2				XXXXXXXXXX	
Total Expended to date:		\$	345,742.49		Interest on Notes	54-935-2				XXXXXXXXXX	
Total Acreage Preserved to date:			0.000 <i>(Acres)</i>		Reserve for Future Use	54-950-2				-	
Recreation land preserved in 2023:			0.000 <i>(Acres)</i>		Total Trust Fund Appropriations:	54-499	142,685.58	142,585.00	142,585.00	-	
Farmland preserved in 2023:			0.000 <i>(Acres)</i>								

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				xxxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
										-
										-
										-
										-
Reserve Funds:	56-101									-
										-
										-
										-
										-
										-
										-
Total Trust Fund Revenues:	56-299	-	-	-						-
<i>Summary of Program</i>										-
Year Referendum Passed/Implemented:										-
			(Date)							-
Rate Assessed:		\$								-
Total Tax Collected to date:		\$								-
Total Expended to date:		\$								-
										-
										-
										-
					Total Trust Fund Appropriations:	56-499	-	-	-	-

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

Contracting Unit: TOWN OF PHILLIPSBURG

Year Ending: December 31, 2023

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

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

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

3/27/24
Date

clerk@phillipsburgnj.org
Clerk of the Governing Body