

# 2024 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2024 BUDGET)

**CAP**

**MUNICIPALITY:** OWNSHIP OF UPPER PITTSBGROV

**COUNTY:** SALEM

<u>Edward Meschi</u> <b>Mayor's Name</b>	<u>December 31, 2026</u> <b>Term Expires</b>
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<b>Municipal Officials</b>	
<u>Linda Stephens</u> <b>Municipal Clerk</b>	<u>8/1/2009</u> <b>Date of Orig. Appt.</b>
<u>Susan DeFrancesco</u> <b>Tax Collector</b>	<u>C1484</u> <b>Cert. No.</b>
<u>Susan DeFrancesco</u> <b>Chief Financial Officer</b>	<u>T-8056</u> <b>Cert. No.</b>
<u>Michael Garcia</u> <b>Registered Municipal Accountant</b>	<u>N-1735</u> <b>Cert. No.</b>
<u>Marla DeMarcantonio</u> <b>Municipal Attorney</b>	<u>472</u> <b>Lic. No.</b>
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**Official Mailing Address of Municipality**

<u>Municipal Building</u>
<u>431 Route 77</u>
<u>Elmer, NJ 08318</u>

**Fax #:** 856-358-1160

<b>Governing Body Members</b>	
Name	Term Expires
<u>Bruce Bishop</u>	<u>12/31/2024</u>
<u>Jack R. Cimprich</u>	<u>12/31/2024</u>
<u>Michael J. Seery, Sr.</u>	<u>12/31/2025</u>
<u>David Zeck, Sr.</u>	<u>12/31/2026</u>



**MUNICIPAL BUDGET NOTICE**

**Section 1.**

Municipal Budget of the TOWNSHIP of UPPER PITTSBORO, County of SALEM 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 South Jersey Times

in the issue of March 29, 2024

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

**RECORDED VOTE**

(Insert Last Name)

**Ayes**

- Meschi
- Zeck
- Bishop
- Cimprich
- Seery

**Nays**

[Empty box for recording Nays]

**Abstained**

[Empty box for recording Abstained]

**Absent**

[Empty box for recording Absent]

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMITTEEPERSONS of the TOWNSHIP of UPPER PITTSBORO, County of SALEM, on March 12, 2024.

A Hearing on the Budget and Tax Resolution will be held at Municipal Building, on April 9, 2024 at 7:00 o'clock 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
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	1,290,141.40
<b>2. Appropriations excluded from "CAPS" -</b>	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	362,126.33
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	362,126.33
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b> <span style="border: 1px solid black; padding: 2px;">96.87%</span> <b>Percent of Tax Collections</b>	323,845.54
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	1,976,113.27
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 60%;">                     Building Aid Allowance 2024 - \$ <span style="border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>                      for Schools-State Aid 2023 - \$ <span style="border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span> </div> <div style="width: 35%; text-align: right;">                     1,234,610.27                 </div> </div>	1,234,610.27
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>	1,234,610.27
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	741,503.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2023 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	1,865,891.01	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	41,970.80						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	1,907,861.81	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	1,631,766.17	-	-	-	-	-	-
Reserved	275,995.64	-	-	-	-	-	-
Unexpended Balances Canceled	100.00	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	1,907,861.81	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2023	1,865,891.01
Cap Base Adjustment:	
Subtotal	<u>1,865,891.01</u>
Exceptions Less:	
Total Other Operations	2,510.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	58,000.00
Total Additional Appropriations	
Total Capital Improvements	200,000.00
Total Debt Service	100.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	10,701.61
Judgements	
Total Deferred Charges	31,170.00
Cash Deficit	
Reserve for Uncollected Taxes	<u>302,803.40</u>
Total Exceptions	605,285.01
Amount on Which CAP is Applied	1,260,606.00
2.5% CAP	<u>31,515.15</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	1,292,121.15

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		1,292,121.15
Additions:		
New Construction (Assessor Certification)		4,263.21
2022 Cap Bank Utilized		
2023 Cap Bank Utilized		
Total Additions		<u>4,263.21</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	<u>1,296,384.36</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	<u>12,606.06</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>1,308,990.42</u>
Total General Appropriations for Municipal Purposes		<u>1,290,141.40</u>
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		<u>(18,849.02)</u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

BUDGET MESSAGE

**RECAP OF GROUP INSURANCE APPROPRIATION**

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

Estimated Group Insurance Costs - 2024                      \$    39,078.00

Estimated Amounts to be Contributed by Employees:

    Contribution from all eligible emp.                              6,932.18

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Budgeted Group Insurance - Inside CAP                              36,212.00

Budgeted Group Insurance - Utilities                      \_\_\_\_\_

Budgeted Group Insurance - Outside CAP                              2,866.00

TOTAL              39,078.00

Instead of receiving Health Benefits,     1 employees  
have elected an opt-out for 2024. This opt-out amount  
is budgeted separately.

    Health Benefits Waiver  
        Salaries and Wages              \$    4,500.00

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	718,000.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>718,000.00</u>
Plus 2% CAP Increase	<u>14,360.00</u>
<b>ADJUSTED TAX LEVY</b>	<u>732,360.00</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>732,360.00</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

732,360.00

Exclusions:

Allowable Shared Service Agreements Increase		
Allowable Health Insurance Costs Increase	1,956.00	
Allowable Pension Obligations Increases		
Allowable LOSAP Increase		
Allowable Capital Improvements Increase		
Allowable Debt Service and Capital Leases Inc.	100.00	
Recycling Tax appropriation		
Deferred Charge to Future Taxation Unfunded		
Current Year Deferred Charges: Emergencies		

Add Total Exclusions 2,056.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions 100.00

**ADJUSTED TAX LEVY**

734,316.00

Additions:

New Ratables - Increase for new construction	2,030,100	
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.210</u>	
New Ratable Adjustment to Levy		4,263.21
Amounts approved by Referendum		
Levy CAP Bank Applied		2,924.00

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

741,503.21

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

741,503.00

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

(0.21)

(must be equal or under for Introduction)



**BUDGET MESSAGE**

**"2010" LEVY CAP BANKS:**

**2021**

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2024)	
Amount Used in CY 2024	
Balance to Expire	-

**2022**

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

**2023**

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

**2024**

Maximum Allowable Amount to be Raised by Taxation	741,503
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2027)	741,503
	0

**Total Levy CAP Bank**

0
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## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>1. Surplus Anticipated</b>	08-101	261,350.20	308,107.71	308,107.71
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	261,350.20	308,107.71	308,107.71
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103			
Other	08-104			
Fees and Permits	08-105	20,000.00	20,000.00	20,343.00
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	13,000.00	13,000.00	14,556.43
Other	08-109			
Interest and Costs on Taxes	08-112	62,000.00	62,000.00	62,959.84
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			





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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	<b>95,000.00</b>	<b>95,000.00</b>	<b>97,859.27</b>



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees</b>				
<b>Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
<b>Special Item of General Revenue Anticipated with Prior Written</b>				
<b>Consent of Director of Local Government Services:</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08-002	-	-	-







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

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

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

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

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
New Jersey Transportation Trust Fund Authority Act	10-865			-
Clean Communities Program	10-770		16,970.80	16,970.80
Municipal Alliance on Alcoholism and Drug Abuse	10-703	2,148.66	2,148.66	2,148.66
Recycling Tonnage Grant	10-707		8,015.78	8,015.78
NJDEP Stormwater Assistance Grant	10-564	50,000.00	25,000.00	25,000.00
Lead Program	10-641	3,200.00		-
ACE Sustainable New Jersey Grant	10-600	5,000.00		-
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**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
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<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	60,348.66	52,135.24	52,135.24



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Other Special Items</b>	08-004	18,241.11	17,790.86	17,388.59

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	261,350.20	308,107.71	308,107.71
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	95,000.00	95,000.00	97,859.27
Total Section B: State Aid Without Offsetting Appropriations	09-001	519,670.30	447,848.00	447,848.44
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	60,348.66	52,135.24	52,135.24
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	18,241.11	17,790.86	17,388.59
<b>Total Miscellaneous Revenues</b>	13-099	693,260.07	612,774.10	615,231.54
<b>4. Receipts from Delinquent Taxes</b>	15-499	280,000.00	268,980.00	269,023.04
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	1,234,610.27	1,189,861.81	1,192,362.29
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	741,503.00	718,000.00	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	741,503.00	718,000.00	726,079.96
<b>7. Total General Revenues</b>	13-299	1,976,113.27	1,907,861.81	1,918,442.25



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS						-		-
General Administration						-		-
Salaries & Wages	20-100	1	15,250.00	13,500.00		13,500.00	8,830.84	4,669.16
Other Expenses	20-100	2	7,500.00	7,500.00		7,500.00	5,496.84	2,003.16
Mayor and Township Committee						-		-
Salaries & Wages	20-110	1	23,268.00	23,268.00		23,268.00	23,268.00	-
Other Expenses	20-110	2	1,800.00	1,800.00		1,800.00	304.09	1,495.91
Municipal Clerk						-		-
Salaries & Wages	20-120	1	46,000.00	46,000.00		46,000.00	43,691.96	2,308.04
Other Expenses	20-120	2	1,500.00	1,500.00		1,500.00	710.43	789.57
Improvement Search Officer						-		-
Salaries & Wages	20-120	1	50.00	50.00		50.00		50.00
Financial Administration						-		-
Salaries & Wages	20-130	1	32,000.00	33,000.00		33,000.00	28,165.02	4,834.98
Other Expenses	20-130	2	23,000.00	23,000.00		23,000.00	13,160.14	9,839.86
Audit Services						-		-
Other Expenses	20-135	2	30,000.00	28,500.00		28,500.00	28,000.00	500.00
						-		-
						-		-
						-		-

## 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
Tax Assessment Administration						-		-
Salaries and Wages	20-150	1	25,000.00	25,000.00		25,000.00	24,139.92	860.08
Other Expenses	20-150	2	8,000.00	8,000.00		8,000.00	5,482.91	2,517.09
Revenue Administration (Tax Collection)						-		-
Salaries and Wages	20-145	1	43,000.00	41,000.00		41,000.00	40,520.94	479.06
Other Expenses	20-145	2	8,000.00	8,000.00		8,000.00	6,442.96	1,557.04
Tax Search Officer						-		-
Salaries and Wages	20-145	1	50.00	50.00		50.00		50.00
Liquidation of Tax Liens and Foreclosed Property						-		-
Other Expenses	20-145	2	5,000.00	5,000.00		5,000.00		5,000.00
Legal Services and Cost						-		-
Other Expenses	20-155	2	23,000.00	23,000.00		23,000.00	1,882.50	21,117.50
Engineering Services and Costs						-		-
Other Expenses	20-165	2	40,000.00	38,000.00		38,000.00	29,225.05	8,774.95
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

**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
LAND USE ADMINISTRATION						-		-
Municipal Land Use Law (N.J.S.A. 40:55D-1)						-		-
Land Use Board						-		-
Salary and Wages	21-181	1	8,625.00	8,500.00		8,500.00	8,279.96	220.04
Other Expenses	21-180	2	6,000.00	6,000.00		6,000.00	838.94	5,161.06
Zoning Administration and Housing Officer						-		-
Salary and Wages	21-185	1	9,800.00	9,800.00		9,800.00	9,489.26	310.74
Other Expenses	21-181	2	1,300.00	1,300.00		1,300.00	965.12	334.88
INSURANCE						-		-
Liability Insurance	23-210	2	45,896.00	44,344.00		44,344.00	44,344.00	-
Other Insurance Premium	23-210	2	4,097.00	3,958.00		3,958.00	3,957.60	0.40
Workers Compensation Insurance	23-215	2	21,390.00	20,667.00		20,667.00	19,667.00	1,000.00
Employee Group Insurance	23-220	2	37,850.00	36,215.00		36,215.00	30,188.76	6,026.24
Health Insurance Waivers	23-221	2	4,500.00	4,500.00		4,500.00	4,500.00	-
PUBLIC SAFETY FUNCTIONS						-		-
Aid to Volunteer Fire Company	25-255	2	80,000.00	80,000.00		80,000.00	80,000.00	-
First Aid Organization - Contribution	25-260	2	48,728.00	42,372.00		42,372.00	42,372.00	-
						-		-
						-		-
						-		-

## 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
Office of Emergency Management						-		-
Salary and Wages	25-252	1	8,600.00	8,500.00		8,500.08	7,791.74	708.34
Other Expenses	25-252	2	1,000.00	1,000.00		999.92		999.92
Uniform Fire Safety Act (P.L. 1983, C. 383)						-		-
Salary and Wages	25-265	1	6,540.00	6,500.00		6,500.00	6,471.96	28.04
Other Expenses	25-265	2	10,362.40	9,820.00		9,820.00	1,900.00	7,920.00
PUBLIC WORKS FUNCTIONS						-		-
Road Repair amd Maintenance						-		-
Salary and Wages	26-290	1	176,000.00	166,870.00		166,870.00	125,598.00	41,272.00
Other Expenses	26-290	2	70,000.00	70,000.00		70,000.00	28,249.42	41,750.58
Solid Waste Collection (Disposal)						-		-
Salary and Wages	26-305	1	59,000.00	57,000.00		57,000.00	50,544.65	6,455.35
Other Expenses						-		-
Contractual	26-305	2	60,000.00	50,000.00		50,000.00	49,942.00	58.00
Miscellaneous Other Expenses	26-305	2	27,000.00	22,490.00		22,490.00	14,774.97	7,715.03
						-		-
						-		-
						-		-
						-		-
						-		-

## 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 Building and Grounds						-		-
Salaries and Wages	26-310	1	5,000.00	4,700.00		4,700.00	4,680.00	20.00
Other Expenses	26-310	2	32,000.00	32,000.00		32,000.00	24,288.40	7,711.60
Vehicle Maintenacne						-		-
Other Expenses	26-315	2	14,000.00	14,000.00		14,000.00	4,349.22	9,650.78
HEALTH AND HUMAN SERVICES FUNCTIONS						-		-
Board of Health						-		-
Other Expenses	27-330	2	200.00	200.00		200.00		200.00
Registrar of Vtial Statistics						-		-
Other Expenses	27-330	2	500.00	500.00		500.00	125.00	375.00
Hepatitis Program						-		-
Other Expenses	27-330	2	50.00	50.00		50.00		50.00
Dog Regulation						-		-
Salaries and Wages	27-340	1	6,180.00	6,000.00		6,000.00	5,995.92	4.08
Other Expenses	27-340	2	6,000.00	5,500.00		5,500.00	4,419.00	1,081.00
PARK AND RECREATION FUNCTION						-		-
Recreation Services and Program						-		-
Other Expenses	28-370	2	3,000.00	3,000.00		3,000.00	99.80	2,900.20
						-		-
						-		-

## 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
Maintenance of Parks						-		-
Other Expenses	28-375	2	1,500.00	1,500.00		1,500.00	360.00	1,140.00
UTILITY EXPENSES AND BULK PURCHASES						-		-
Electricity	31-430	2	6,000.00	6,000.00		6,000.00	3,205.92	2,794.08
Street Lighting	31-345	2	6,000.00	6,000.00		6,000.00	4,809.99	1,190.01
Telephone	31-440	2	3,000.00	3,000.00		3,000.00	1,020.09	1,979.91
Natural Gas	31-446	2	5,500.00	5,000.00		5,000.00	4,276.94	723.06
Telecommunications Cost	31-450	2	5,000.00	10,000.00		10,000.00	9,472.76	527.24
Gasoline	31-460	2	20,000.00	20,000.00		20,000.00	10,278.25	9,721.75
LANDFILL/SOLID WASTE DISPOSAL COST						-		-
Salem County Utilities Authority						-		-
Tipping Fees	32-465	2	77,000.00	77,000.00		77,000.00	54,637.44	22,362.56
Sanitary Landfill						-		-
Other Expenses	32-465	2	14,500.00	15,000.00		15,000.00	13,413.56	1,586.44
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-









## CURRENT FUND - APPROPRIATIONS

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





## 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
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Operations {Item 8(A)} within "CAPS"</b>	34-199		1,224,536.40	1,185,454.00	-	1,185,454.00	934,629.27	250,824.73
<b>B. Contingent</b>	35-470	2	1,000.00	1,000.00	XXXXXXXXXX	1,000.00		1,000.00
<b>Total Operations Including Contingent - within "CAPS"</b>	34-201		1,225,536.40	1,186,454.00	-	1,186,454.00	934,629.27	251,824.73
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	34-201	1	464,363.00	449,738.00	-	449,738.08	387,468.17	62,269.91
<b>Other Expenses (Including Contingent)</b>	34-201	2	761,173.40	736,716.00	-	736,715.92	547,161.10	189,554.82



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					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 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		26,005.00	35,552.00		35,552.00	35,552.00	-
Social Security System (O.A.S.I.)	36-472		34,000.00	34,000.00		34,000.00	29,985.59	4,014.41
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475					-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		2,100.00	2,100.00		2,100.00	1,751.27	348.73
New Jersey Disability Insurance	36-476		2,500.00	2,500.00		2,500.00	291.89	2,208.11
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477					-		-
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		64,605.00	74,152.00	-	74,152.00	67,580.75	6,571.25
<b>(F) Judgments</b>	37-480					-		XXXXXXXXXX
<b>(G) Cash Deficit of Preceding Year</b>	46-855					-		-
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>		1,290,141.40	1,260,606.00	-	1,260,606.00	1,002,210.02	258,395.98



## 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
Solid Waste Collection (Disposal)						-		-
Other Expenses						-		-
Miscellaneous Other Expenses	26-305	2		2,510.00		2,510.00	2,510.00	-
Liability Insurance	23-210	2	102.00			-		-
Other Insurance Premium	23-210	2	96.00			-		-
Workers Compensation Insurance	23-215	2	6,930.00			-		-
Employee Group Insurance	23-221	2	1,231.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## 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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>		8,359.00	2,510.00	-	2,510.00	2,510.00	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
<b>Total Uniform Construction Code Appropriations</b>	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
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Interlocal Municipal Service Agreements</b>	<b>42-999</b>		60,000.00	58,000.00	-	58,000.00	40,400.34	17,599.66

## 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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)</b>	<b>34-303</b>		-	-	-	-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 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
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899		1,611.50			-	-	-
Clean Communities Program	41-602	2		16,970.80		16,970.80	16,970.80	-
Municipal Alliance on Alcohol and Drug Abuse	41-506	2	2,685.83	2,685.83		2,685.83	2,685.83	-
Recycling Tonnage Grant	41-569	2		8,015.78		8,015.78	8,015.78	-
NJ DEP Water Resources Planning	41-564	2	50,000.00	25,000.00		25,000.00	25,000.00	-
Lead Program	41-641	2	3,200.00			-	-	-
ACE Sustainable New Jersey Grant	41-600	2	5,000.00			-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-



## 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								
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

## 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
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		62,497.33	52,672.41	-	52,672.41	52,672.41	-
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>		130,856.33	113,182.41	-	113,182.41	95,582.75	17,599.66
<b>Detail:</b>								
<b>Salaries &amp; Wages</b>	<b>34-305</b>	<b>1</b>	-	-	-	-	-	-
<b>Other Expenses</b>	<b>34-305</b>	<b>2</b>	129,244.83	113,182.41	-	113,182.41	95,582.75	17,599.66



## 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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999		200,000.00	200,000.00	-	200,000.00	200,000.00	-



## 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
						-		XXXXXXXXXX
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	<b>45-999</b>		100.00	100.00	-	100.00	-	XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		31,170.00	31,170.00	XXXXXXXXXX	31,170.00	31,170.00	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
					XXXXXXXXXX	-		XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999		31,170.00	31,170.00	XXXXXXXXXX	31,170.00	31,170.00	XXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480					-		XXXXXXXXXX
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-</b>	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	34-309		362,126.33	344,452.41	-	344,452.41	326,752.75	17,599.66

## 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
<b>(I) Type 1 District School Debt Service</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999		-	-	-	-	-	XXXXXXXXXX
<b>Deferred Charges and Statutory (J) Expenditures - Local School -</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
<b>District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"</b>	29-410		-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399		362,126.33	344,452.41	-	344,452.41	326,752.75	17,599.66
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400		1,652,267.73	1,605,058.41	-	1,605,058.41	1,328,962.77	275,995.64
<b>(M) Reserve for Uncollected Taxes</b>	50-899		323,845.54	302,803.40	XXXXXXXXXX	302,803.40	302,803.40	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499		1,976,113.27	1,907,861.81	-	1,907,861.81	1,631,766.17	275,995.64



## 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
<b>(H-1) Total General Appropriations for</b>	<b>34-299</b>	1,290,141.40	1,260,606.00	-	1,260,606.00	1,002,210.02	258,395.98
<b>Municipal Purposes within "CAPS"</b>	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Other Operations</b>	<b>34-300</b>	8,359.00	2,510.00	-	2,510.00	2,510.00	-
<b>Uniform Construction Code</b>	<b>22-999</b>	-	-	-	-	-	-
<b>Shared Service Agreements</b>	<b>42-999</b>	60,000.00	58,000.00	-	58,000.00	40,400.34	17,599.66
<b>Additional Appropriations Offset by Revenues</b>	<b>34-303</b>	-	-	-	-	-	-
<b>Public &amp; Private Programs Offset by Revenues</b>	<b>40-999</b>	62,497.33	52,672.41	-	52,672.41	52,672.41	-
<b>Total Operations Excluded from "CAPS"</b>	<b>34-305</b>	130,856.33	113,182.41	-	113,182.41	95,582.75	17,599.66
<b>(C) Capital Improvements</b>	<b>44-999</b>	200,000.00	200,000.00	-	200,000.00	200,000.00	-
<b>(D) Municipal Debt Service</b>	<b>45-999</b>	100.00	100.00	-	100.00	-	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	<b>46-999</b>	31,170.00	31,170.00	XXXXXXXXXX	31,170.00	31,170.00	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	<b>37-480</b>	-	-	-	-	-	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of Local Finance Board</b>	<b>46-885</b>	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	<b>29-410</b>	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	<b>29-405</b>	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	<b>50-899</b>	323,845.54	302,803.40	XXXXXXXXXX	302,803.40	302,803.40	XXXXXXXXXX
<b>Total General Appropriations</b>	<b>34-499</b>	1,976,113.27	1,907,861.81	-	1,907,861.81	1,631,766.17	275,995.64

## 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	-	-	-



## APPENDIX TO BUDGET STATEMENT

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

#### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2023

ASSETS	
Cash and Investments	3,705,171.93
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	293,418.03
Tax Title Lien Receivable	287,530.06
Property Acquired by Tax Title Lien Liquidation	
Other Receivables	3,695.76
Deferred Charges Required to be in 2024 Budget	31,170.00
Deferred Charges Required to be in Budgets Subsequent to 2024	-
<b>Total Assets</b>	<b>4,320,985.78</b>

#### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2,217,080.56
Reserves for Receivables	582,724.13
Surplus	1,521,181.09
<b>Total Liabilities, Reserves and Surplus</b>	<b>4,320,985.78</b>

School Tax Levy Unpaid	1,479,416.00
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	1,479,416.00

	YEAR 2023	YEAR 2022
Surplus Balance, January 1	1,523,485.18	1,394,182.52
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2023: 96.87%, 2022: 97.02%)	9,886,016.85	9,638,544.90
Delinquent Taxes	269,023.04	245,011.11
Other Revenues and Additions to Income	918,953.33	1,434,970.23
<b>Total Funds</b>	<b>12,597,478.40</b>	<b>12,712,708.76</b>
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	1,604,958.41	1,898,844.65
School Taxes (Including Local and Regional)	4,929,416.00	4,826,226.00
County Taxes (Including Added Tax Amounts)	4,465,136.29	4,342,124.22
Special District Taxes		
Other Expenditures and Deductions from Income	76,786.61	122,028.71
<b>Total Expenditures and Tax Requirements</b>	<b>11,076,297.31</b>	<b>11,189,223.58</b>
Less: Expenditures to be Raised by Future Taxes	-	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>11,076,297.31</b>	<b>11,189,223.58</b>
<b>Surplus Balance, December 31</b>	<b>1,521,181.09</b>	<b>1,523,485.18</b>

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2024 Budget

Surplus Balance, December 31	1,521,181.09
Current Surplus Anticipated in 2024 Budget	261,350.20
<b>Surplus Balance Remaining</b>	<b>1,259,830.89</b>

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

2024

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

**CAPITAL BUDGET**

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

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

- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.
- No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

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

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

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- years exceeding minimum time period.
- Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

**TOWNSHIP OF UPPER PITTSBORO  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

This years Capital projects included repairs to a Fire Truck, Roads, new Township Building Roof and a new Backhoe

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

Local Unit TOWNSHIP OF UPPER PITTSBORO

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	
repairs to Fire Truck-		110,000.00			110,000.00				
New backhoe		42,000.00			42,000.00				
Roads		100,000.00			100,000.00				
New Township Building Roof		17,000.00			17,000.00				
		-							
		-							
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	269,000.00	-	-	269,000.00	-	-	-	-







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

Local Unit

TOWNSHIP OF UPPER PITTSBORO

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
repairs to Fire Truck-		110,000.00		110,000.00					
New backhoe		42,000.00		42,000.00					
Roads		100,000.00		100,000.00					
New Township Building Roof		17,000.00		17,000.00					
		-							
		-							
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	269,000.00	<b>XXXXXXXXXX</b>	269,000.00	-	-	-	-	-





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

Local Unit

TOWNSHIP OF UPPER PITTSBURGH

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	7d School
repairs to Fire Truck-	110,000.00			110,000.00						
New backhoe	42,000.00			42,000.00						
Roads	100,000.00			100,000.00						
New Township Building Roof	17,000.00			17,000.00						
	-			-						
	-			-						
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	-			-						
	-			-						
<b>TOTAL - THIS PAGE</b>	269,000.00	-	-	269,000.00	-	-	-	-	-	-









**SUMMARY OF APPROPRIATIONS**

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 1,225,536.40
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 64,605.00
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 130,856.33
(c) Capital Improvements	44-999	\$ 200,000.00
(d) Municipal Debt Service	45-999	\$ 100.00
(e) Deferred Charges - Municipal	46-999	\$ 31,170.00
(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	\$ 323,845.54
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	\$ 1,976,113.27

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 9 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 9 day of April, 2024, Linda Stephens, Clerk  
*Signature*

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	34,134.00	68,188.00	68,188.00	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	34,134.00	68,188.00	68,188.00	Acquisition of Farmland	54-916-2				-	
<b>Summary of Program</b>					Down Payments on Improvements	54-902-2					-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Year Referendum Passed/Implemented:		2005/2006 <i>(Date)</i>			Payment of Bond Principal	54-920-2				XXXXXXXXXX	
Rate Assessed:		\$	0.0100		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX	
Total Tax Collected to date:		\$	885,384.00		Interest on Bonds	54-930-2				XXXXXXXXXX	
Total Expended to date:		\$	822,888.16		Interest on Notes	54-935-2				XXXXXXXXXX	
Total Acreage Preserved to date:			12067.000 <i>(Acres)</i>		Reserve for Future Use	54-950-2	34,134.00	68,188.00	68,188.00	-	
Recreation land preserved in 2023:			<i>(Acres)</i>		Total Trust Fund Appropriations:	54-499	34,134.00	68,188.00	68,188.00	-	
Farmland preserved in 2023:			90.000 <i>(Acres)</i>								



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

Contracting Unit: OWNSHIP OF UPPER PITTSBURY

Year Ending: December 31, 2023

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

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

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

4/9/2024

Date

Linda Stephens

Clerk of the Governing Body