

## General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**

Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- g) In all applicable signature lines, insert the email address of the applicable official.
- h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**

Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be named as: **<municode>\_introbudget\_20xx (all 4 digits municode must be included).**  
Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be named as: **<municode>\_adoptbudget\_20xx (all 4 digits municode must be included).**
- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.

On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- m) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:  
[https://www.nj.gov/dca/divisions/dlgs/pdf/Budget\\_Document\\_Instructions.pdf](https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf)

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

- a) Download from FAST or have saved on your computer the 2023 adopted budget workbook.
- b) On the 2024 budget, navigate to the "Key Inputs" tab.

**\*\*IMPORTANT: Macros must be enabled in excel in order for the data rollover process to run successfully.\*\***
- c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.
- d) First, click the button for current fund. It will prompt you to select your 2023 adopted excel budget from your computer. Once the 2023 adopted budget is selected, the function runs automatically. **The functionality may cause the screen to briefly flash rapidly.**
- e) Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same as the current fund process.
- f) Once complete, review the 2024 template to ensure information has successfully copied from the 2023 adopted budget.
- g) **PLEASE NOTE:**

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

Information Required for Municipal Budget Document:	Municipal Budget Version 2024.1 Responses and Data		
Name and County of Municipality	Penns Grove Borough, Salem County		
Full Name of Municipality	BOROUGH OF PENNS GROVE		
County of Municipality	SALEM		
Name of Municipality	PENNS GROVE		
Type	BOROUGH		
Governing Body Type	COUNCIL MEMBERS		
Location	Borough of Penns Grove		
Address	PO Box 527		
Address	Penns Grove, New Jersey 08069		
Phone	856-299-0098		
Fax	856-299-3411		
Clerk	Sharon R. Williams	Cert #	1395
Tax Collector	Jennifer Koeturius		8499
Chief Financial Officer	Stephen F. Labb		416
Registered Municipal Accountant	Fred S. Caltabiano		525
Municipal Attorney	Robert Tarver		
			Date of Original Appt. 11/3/2004
Newspaper	The South Jersey Times		
	<b>Day</b>	<b>Month</b>	
Date of Introduction	2nd	April	
Date of Advertisement	26th	April	
Date of Public Hearing	21st	May	
Time of Public Hearing	6:30		
Net Valuation Taxable Current			136,028,550
Net Valuation Taxable Prior			135,239,350
			789,200
<b>Budget Year</b>	<b>2024</b>	<b>Budget Year Type:</b>	<b>Calendar Year</b> <i>Calendar or State Fiscal</i>
Municipal Code	1707		

How many utilities does municipality have?	0
Utility #	Utility Type
Utility 1	
Utility 2	
Utility 3	
Utility 4	
Utility 5	
Utility 6	
Utility Assessment (Tab 37)	
Utility Assessment (Tab 38)	

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

Capital Improvement Program	
# of Years	3
Beginning Year	2024
Ending Year	2026

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

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

# 2024 Municipal Budget

of the                     BOROUGH                     of                     PENNS GROVE                     County of  
                    SALEM                     for the year 2024.

## Revenue and Appropriations Summaries

Summary of Revenues	Anticipated	
	2024	2023
1. Surplus	851,000.00	650,950.00
2. Total Miscellaneous Revenues	4,080,497.84	4,329,766.33
3. Receipts from Delinquent Taxes	500,000.00	500,000.00
4. a) Local Tax for Municipal Purposes	3,447,432.78	3,352,944.96
b) Addition to Local School District Tax		
c) Minimum Library Tax		
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	3,447,432.78	3,352,944.96
Total General Revenues	8,878,930.62	8,833,661.29

Summary of Appropriations	2024 Budget	Final 2023 Budget
1. Operating Expenses: Salaries & Wages	2,447,085.00	2,321,829.84
Other Expenses	4,606,959.60	4,157,185.98
2. Deferred Charges & Other Appropriations	501,695.00	539,150.00
3. Capital Improvements	150,000.00	30,000.00
4. Debt Service (Include for School Purposes)	123,231.00	754,285.00
5. Reserve for Uncollected Taxes	1,049,960.02	1,017,476.47
Total General Appropriations	8,878,930.62	8,819,927.29
Total Number of Employees	52	50

Balance of Outstanding Debt			
	General		
Interest	7,222.01		
Principal	148,907.96		
Outstanding Balance	156,129.97		

Notice is hereby given that the budget and tax resolution was approved by the                     COUNCIL MEMBERS                      
of the                     BOROUGH                     of                     PENNS GROVE                    , County of  
                    SALEM                     on                     April 2                    , 2024.

A hearing on the budget and tax resolution will be held at                     Borough Hall                    , on  
                    May 21                    , 2024 at                     6:30                     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,                     1 State Street, Penn Grove                     New Jersey,  
                    Monday through Friday                     during the hours of                     8:30 AM                     to                     4:00 PM                    .

# BOROUGH OF PENNS GROVE

## SUMMARY OF 2024 BUDGET

Total Budget	8,878,930.62	100.0%	Future Budget Projections					
			2025	2026	2027	2028	2029	
<b>Employee Costs:</b>								
Salaries & Wages								
Sheet 17	2,447,085.00		<b>102.00%</b>	2,496,026.70	2,545,947.23	2,596,866.18	2,648,803.50	2,701,779.57
Sheet 25	-		<b>102.00%</b>	-	-	-	-	-
Total	2,447,085.00			2,496,026.70	2,545,947.23	2,596,866.18	2,648,803.50	2,701,779.57
Social Security								
Sheet 19	90,000.00		<b>102.00%</b>	91,800.00	93,636.00	95,508.72	97,418.89	99,367.27
Pensions etc.								
Sheet 19	77,813.00		<b>102.00%</b>	79,369.26	80,956.65	82,575.78	84,227.29	85,911.84
Sheet 19	316,779.00		<b>105.00%</b>	332,617.95	349,248.85	366,711.29	385,046.85	404,299.20
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	399,194.00		<b>106.00%</b>	423,145.64	448,534.38	475,446.44	503,973.23	534,211.62
Direct Employee Costs	<b>3,330,871.00</b>	<b>37.5%</b>						
<b>General Liability Insurance</b>								
Sheet 14	-	0.0%						
<b>Debt Service:</b>								
Sheet 27	123,231.00	1.4%						
<b>Reserve for Uncollected Taxes:</b>								
Sheet 29	1,049,960.02	11.8%						
<b>Capital Funds:</b>								
Sheet 26a	150,000.00	1.7%						
<b>Deferred Charges:</b>								
Sheet 28	-	0.0%						
<b>Grants:</b>								
Sheet 25 (less Salaries & Wages above)	1,055,128.42	11.9%						
<b>All Other Departmental OE's:</b>								
Various Line Items	3,169,740.18	35.7%	<b>102.00%</b>	3,233,134.98	3,297,797.68	3,363,753.64	3,431,028.71	3,499,649.28
<b>Projected Budget Totals</b>				6,656,094.53	6,816,120.79	6,980,862.04	7,150,498.48	7,325,218.79

**BOROUGH OF PENNS GROVE  
2024 BUDGET FUNDING**

**Project Tax Results**

Budget Funding:

Fund Balance	851,000.00
Local Revenues	618,636.42
State Aid	2,406,733.00
Grants	1,055,128.42
Delinquent Tax	500,000.00
Local Purpose Tax	3,447,432.78
	<u>8,878,930.62</u>

2024	2025	2026	2027	2028
	25,000.00	50,000.00	75,000.00	100,000.00
	150,000.00	300,000.00	450,000.00	600,000.00
6,656,094.53	6,641,120.79	6,630,862.04	6,625,498.48	6,625,218.79
<u>6,656,094.53</u>	<u>6,816,120.79</u>	<u>6,980,862.04</u>	<u>7,150,498.48</u>	<u>7,325,218.79</u>

Ratables	136,028,550
Tax Rate	2.534
Increase	0.055

144,028,550	152,028,550	160,028,550	168,028,550	176,028,550
<b>4.621</b>	<b>4.368</b>	<b>4.144</b>	<b>3.943</b>	<b>3.764</b>
<b>2.087</b>	<b>(0.253)</b>	<b>(0.225)</b>	<b>(0.200)</b>	<b>(0.179)</b>

**LEVY CAP CAL**

<i>Prior Year</i>	<b>3,447,432.78</b>	<b>6,656,094.53</b>	<b>6,641,120.79</b>	<b>6,630,862.04</b>	<b>6,625,498.48</b>
<i>2%</i>	<b>68,948.66</b>	<b>133,121.89</b>	<b>132,822.42</b>	<b>132,617.24</b>	<b>132,509.97</b>
<i>Debt Service &amp; Health</i>	<b>145,000.00</b>	<b>145,000.00</b>	<b>145,000.00</b>	<b>145,000.00</b>	<b>145,000.00</b>
<i>Ratables Added</i>	<b>14,000.00</b>	<b>15,000.00</b>	<b>16,000.00</b>	<b>17,000.00</b>	<b>18,000.00</b>
<i>CAP Max</i>	<b>3,675,381.44</b>	<b>6,949,216.42</b>	<b>6,934,943.20</b>	<b>6,925,479.29</b>	<b>6,921,008.45</b>
<i>Over / (Under) CAP</i>	<b>2,980,713.10</b>	<b>(308,095.64)</b>	<b>(304,081.16)</b>	<b>(299,980.80)</b>	<b>(295,789.67)</b>

### COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
<b>REVENUES</b>				
Surplus	851,000.00	650,950.00	200,050.00	30.73%
Local	618,636.42	514,205.12	104,431.30	20.31%
State Aid	2,406,733.00	2,984,153.00	(577,420.00)	-19.35%
State & Federal Grants	1,055,128.42	831,408.21	223,720.21	26.91%
Delinquent Tax	500,000.00	500,000.00	-	0.00%
Local Purpose Tax	3,447,432.78	3,352,944.96	94,487.82	2.82%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
<b>TOTAL REVENUE</b>	<b>8,878,930.62</b>	<b>8,833,661.29</b>	<b>45,269.33</b>	<b>0.51%</b>
<b>APPROPRIATIONS</b>				
Salaries & Wages	2,447,085.00	2,327,929.84	119,155.16	5.12%
Other Expenses	3,551,831.18	3,271,280.77	280,550.41	8.58%
Statutory & Deferred Charges	501,695.00	562,884.00	(61,189.00)	-10.87%
State & Federal Grants	1,055,128.42	869,805.21	185,323.21	21.31%
Capital (without grants)	150,000.00	30,000.00	120,000.00	400.00%
Debt Service	123,231.00	754,285.00	(631,054.00)	-83.66%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	1,049,960.02	1,017,476.47	32,483.55	3.19%
<b>TOTAL APPROPRIATIONS</b>	<b>8,878,930.62</b>	<b>8,833,661.29</b>	<b>45,269.33</b>	<b>0.005125</b>
Adopted Emergencies				

### LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	3,447,432.78	3,352,944.96	94,487.82	2.82%
Local Tax Rate	2.5343	2.4793	0.0551	2.22%
Assessed Valuation	136,028,550	135,239,350	789,200	0.58%

### STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP 2.50%	CAP COLA	3,595,527.26 MAX	3,447,432.78 ACTUAL
CAP Base from Prior Year	6,001,863.84	6,001,863.84	(148,094.48)	+ OR ( )
Rate Applied	2.50%	3.50%		
Allowable CAP	6,151,910.44	6,211,929.07		Must be zero or ( ) to Introduce Budget
Additions:				
See Sheet 3b	71,554.96	71,554.96		
Other				
Total CAP Allowable	6,223,465.39	6,283,484.03		
Budget Expenditures Sheet 19	6,283,185.00	6,283,185.00		
Remaining or (Excess)	(59,719.61)	299.03		

### CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	1,735,128.65	1,196,253.19	538,875.46
Used to Fund Budget	851,000.00	650,950.00	200,050.00
Remaining Balance	884,128.65	545,303.19	338,825.46

### % OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	88.81%	88.20%	0.61%
Used for Reserve for Taxes	86.00%	85.89%	0.11%
Remaining	2.81%	2.31%	0.50%



**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)	7,828,970.60	XXXXXXXXXXXX
2 Local District School Tax		
Actual		
Estimate		XXXXXXXXXXXX
3 Regional School District Tax		1,957,202.00
Actual		
Estimate	2,114,067.65	XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		1,938,214.00
Actual		
Estimate	1,938,214.00	XXXXXXXXXXXX
6 Special District Tax		
Actual		
Estimate		XXXXXXXXXXXX
7 Municipal Open Space		
Actual		
Estimate		XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	11,881,252.25	
10 Less: Total Anticipated Revenues from 2024 in Municipal Budget (Item 5)	5,431,497.84	
11 Cash Required from 2024 to Support Local Municipal Budget and Other Taxes	6,449,754.41	
12 Amount of Item 11 divided by <span style="border: 1px solid black; padding: 2px;"><b>86.00%</b></span>		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	7,499,714.43	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	-	
Regional School District Tax (Line 3 Above)	2,114,067.65	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	1,938,214.00	
Special District Tax (Line 6 Above)	-	
Municipal Open Space Tax (Line 7 Above)	-	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	3,447,432.78	
Total Amount (Line 12)	7,499,714.43	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	1,049,960.02	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	7,828,970.60	
Item 13 - Appropriation: Reserve for Uncollected Taxes	1,049,960.02	
Subtotal	8,878,930.62	
Less: Item 10 - Total Anticipated Revenues	5,431,497.84	
Amount to Be Raised by Taxation in Municipal Budget	3,447,432.78	

<b>Local Tax for Municipal Purpose</b>	3,447,432.78
<b>Addition to Local District School Tax</b>	
<b>Minimum Library Tax</b>	



# 2024 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2024 BUDGET)

**CAP**

**MUNICIPALITY:** BOROUGH OF PENNS GROVE

**COUNTY:** SALEM

<u>Ladaena D. Thomas</u> <b>Mayor's Name</b>	<u>December 31, 2027</u> <b>Term Expires</b>
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<b>Municipal Officials</b>	
<u>Sharon R. Williams</u> <b>Municipal Clerk</b>	<u>11/3/2004</u> <b>Date of Orig. Appt.</b>
<u>Jennifer Koeturius</u> <b>Tax Collector</b>	<u>1395</u> <b>Cert. No.</b>
<u>Stephen F. Labb</u> <b>Chief Financial Officer</b>	<u>8499</u> <b>Cert. No.</b>
<u>Fred S. Caltabiano</u> <b>Registered Municipal Accountant</b>	<u>416</u> <b>Cert. No.</b>
<u>Robert Tarver</u> <b>Municipal Attorney</b>	<u>525</u> <b>Lic. No.</b>
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<b>Governing Body Members</b>	
<b>Name</b>	<b>Term Expires</b>
<u>Tracy Marinaro</u>	<u>12/31/2025</u>
<u>Anjeanette Scott</u>	<u>12/31/2025</u>
<u>Deborah Scott</u>	<u>12/31/2026</u>
<u>Jonathan Carter</u>	<u>12/31/2026</u>
<u>Cassonya Worley</u>	<u>12/31/2024</u>
<u>John C. Rambo</u>	<u>12/31/2024</u>
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**Official Mailing Address of Municipality**

Borough of Penns Grove  
PO Box 527  
Penns Grove, New Jersey 08069

**Fax #:** 856-299-3411

# 2024 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of PENNS GROVE, County of SALEM 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

2nd day of April, 2024  
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 2nd day of April, 2024

swilliams@pennsgrove-nj.org

Clerk

PO Box 527

Address

Penns Grove, New Jersey 08069

Address

856-299-0098

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 2nd day of April, 2024

fcaltabiano@bowman.cpa

Registered Municipal Accountant

Woodbury, New Jersey 08096

Address

6 North Broad Street, Suite 201

Address

856-435-6200

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S.A. 40A:4-1 et seq.

Certified by me, this 2nd day of April, 2024

slabb@pennsgrove-nj.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 BOROUGH of PENNS GROVE, 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 The South Jersey Times

in the issue of April 26th, 2024

The Governing Body of the BOROUGH of PENNS GROVE does hereby approve the following as the Budget for the year 2024:

### RECORDED VOTE

(Insert Last Name)

Ayes

Rambo  
Marinaro  
A. Scott  
Worley  
Carter

Nays

Abstained

Absent

D. Scott

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of PENNS GROVE, County of SALEM, on April 2nd, 2024.

A Hearing on the Budget and Tax Resolution will be held at Borough of Penns Grove, on May 21st, 2024 at 6:30 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
<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)}	6,283,185.00
<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)}	1,545,785.60
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	<b>1,545,785.60</b>
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b> <span style="border: 1px solid black; padding: 2px;">86.00%</span> <b>Percent of Tax Collections</b>	1,049,960.02
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>	8,878,930.62
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	8,878,930.62
<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>	5,431,497.84
<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)	3,447,432.78
(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	8,498,241.29	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	335,420.00						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	8,833,661.29	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	8,499,596.49	-	-	-	-	-	-
Reserved	260,476.17	-	-	-	-	-	-
Unexpended Balances Canceled	73,588.63	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	8,833,661.29	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2023	8,498,241.29
Cap Base Adjustment:	<u>114,177.00</u>
Subtotal	8,612,418.29
Exceptions Less:	
Total Other Operations	82,765.63
Total Uniform Construction Code	
Total Interlocal Service Agreement	109,908.14
Total Additional Appropriations	
Total Capital Improvements	30,000.00
Total Debt Service	754,285.00
Transferred to Board of Education	13,734.00
Type I School Debt	
Total Public & Private Programs	534,385.21
Judgements	
Total Deferred Charges	68,000.00
Cash Deficit	
Reserve for Uncollected Taxes	<u>1,017,476.47</u>
Total Exceptions	2,610,554.45
Amount on Which CAP is Applied	6,001,863.84
2.5% CAP	<u>150,046.60</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	6,151,910.44

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		6,151,910.44
Additions:		
New Construction (Assessor Certification)		48,791.68
2022 Cap Bank Utilized		-
2023 Cap Bank Utilized		<u>22,763.28</u>
Total Additions		71,554.96
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	<u>6,223,465.39</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	<u>60,018.64</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>6,283,484.03</u>
Total General Appropriations for Municipal Purposes		<u>6,283,185.00</u>
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		<u>(299.03)</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	<u>\$ 1,196,000.00</u>
--	------------------------

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>80,000.00</u>
	<u>1,116,000.00</u>

Budgeted Group Insurance - Inside CAP	<u>1,082,442.00</u>
Budgeted Group Insurance - Utilities	<u>                    </u>
Budgeted Group Insurance - Outside CAP	<u>33,558.00</u>
<b>TOTAL</b>	<u><u>1,116,000.00</u></u>

Instead of receiving Health Benefits, 4 employees have elected an opt-out for 2024. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u>\$ 20,000.00</u>

**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	3,352,944.96
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>3,352,944.96</u>
Plus 2% CAP Increase	<u>67,058.90</u>
<b>ADJUSTED TAX LEVY</b>	<u>3,420,003.86</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>3,420,003.86</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

3,420,003.86

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	53,298.00
Allowable Pension Obligations Increases	21,434.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	120,000.00
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>194,732.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>68,000.28</u>

**ADJUSTED TAX LEVY**

3,546,735.58

Additions:

New Ratables - Increase for new construction	1,968,200
Prior Year's Local Purpose Tax Rate (per \$100)	<u>2.479</u>
New Ratable Adjustment to Levy	48,791.68
Amounts approved by Referendum	
Levy CAP Bank Applied	

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

3,595,527.26

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

3,447,432.78

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

(must be equal or under for Introduction)

(148,094.48)



**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)	102,320
Amount Used in CY 2024	
Balance to Expire	<u>102,320</u>

**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)	27,159
Amount Used in CY 2024	
Balance to Carry Forward (CY 2025)	<u>27,159</u>

**2023**

Maximum Allowable Amount to be Raised by Taxation	3,406,211
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2024 - CY 2026)	3,352,945
Amount Used in CY 2024	53,266
Balance to Carry Forward (CY 2025 - CY2026)	<u>53,266</u>

**2024**

Maximum Allowable Amount to be Raised by Taxation	3,595,527
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2027)	3,447,433
	148,094

<b>Total Levy CAP Bank</b>	<u><u>228,519</u></u>
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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	851,000.00	650,950.00	650,950.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	851,000.00	650,950.00	650,950.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103			
Other	08-104			
Fees and Permits	08-105	28,750.00	28,750.00	29,483.13
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	17,850.00	17,850.00	18,693.81
Other	08-109			
Interest and Costs on Taxes	08-112	105,000.00	105,000.00	130,285.53
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			
Penns Grove Gardens	08-210	182,117.00	182,117.00	204,402.00
Penn Village	08-210	42,500.00	42,500.00	42,500.00





**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>376,217.00</b>	<b>376,217.00</b>	<b>425,364.47</b>



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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
<b>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)</b>				
	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
<b>Special Item of General Revenue Anticipated with Prior Written 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 Cash in 2023
		2024	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 Cash in 2023
		2024	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
		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:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Body Armor Replacement Program	10-505	1,459.82	2,350.46	2,350.46
Clean Communities Program	10-602	12,460.99	10,970.86	10,970.86
				-
				-
				-
				-
				-
Fire Fighters Grant		41,207.61		-
Supplemental Transitional Aid - 2023 allotment	10-554	1,000,000.00		-
Youth Initiative Grant Program	10-888		47,066.89	47,066.89
Clean Energy-Community Energy Grant	10-889		25,000.00	25,000.00
Stormwater Assitance Grant	10-564		15,000.00	15,000.00
Small Cities Block Grant Infrastructure Straughn Lane Pump Station	10-856		345,600.00	345,600.00
New Jersey Activation Planning Grant	10-890		50,000.00	50,000.00
Food Security Planning	10-877		100,000.00	100,000.00
NJ DOT	10-559		235,420.00	235,420.00
				-
				-
				-

**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 (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<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	1,055,128.42	831,408.21	831,408.21



**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	242,419.42	137,988.12	139,033.12

**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	851,000.00	650,950.00	650,950.00
<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	376,217.00	376,217.00	425,364.47
Total Section B: State Aid Without Offsetting Appropriations	09-001	2,406,733.00	2,984,153.00	2,984,153.16
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	1,055,128.42	831,408.21	831,408.21
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	242,419.42	137,988.12	139,033.12
<b>Total Miscellaneous Revenues</b>	13-099	4,080,497.84	4,329,766.33	4,379,958.96
<b>4. Receipts from Delinquent Taxes</b>	15-499	500,000.00	500,000.00	616,344.82
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	5,431,497.84	5,480,716.33	5,647,253.78
<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	3,447,432.78	3,352,944.96	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	3,447,432.78	3,352,944.96	3,611,027.56
<b>7. Total General Revenues</b>	13-299	8,878,930.62	8,833,661.29	9,258,281.34



## 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 & Wages	20-100	1	129,000.00	135,400.00		135,400.00	123,590.37	11,809.63
Other Expenses	20-100	2	15,000.00	29,150.00		29,150.00	29,147.03	2.97
Mayor & Council						-	-	
Salaries & Wages	20-110	1	27,060.00	27,060.00		27,060.00	26,771.37	288.63
Other Expenses	20-110	2	10,000.00	10,000.00		10,000.00	9,984.00	16.00
						-	-	
Municipal Clerk						-	-	
Salaries & Wages	20-120	1	121,000.00	102,500.00		94,500.00	91,256.32	3,243.68
Other Expenses	20-120	2	35,000.00	35,000.00		31,000.00	24,546.00	6,454.00
						-	-	
Financial Administration (Treasury)						-	-	
Salaries & Wages	20-130	1	141,220.00	141,220.00		141,220.00	139,308.83	1,911.17
Other Expenses	20-130	2	35,600.00	35,600.00		35,600.00	34,346.51	1,253.49
						-	-	
Audit Services	20-135	2	27,000.00	27,000.00		27,000.00	-	27,000.00
Revenue Administration (Tax Collection)						-	-	
Salaries & Wages	20-145	1	76,868.00	65,000.00		65,000.00	64,999.92	0.08
Other Expenses	20-145	2	12,000.00	12,000.00		12,000.00	7,336.30	4,663.70

**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
Tax Assessment Administration (Tax Assessor)						-		-
Salaries & Wages	20-150	1	20,000.00	19,603.84		19,603.84	19,603.82	0.02
Other Expenses	20-150	2	2,175.00	2,175.00		2,175.00	771.29	1,403.71
						-		-
Legal Services (Legal Dept.)						-		-
Other Expenses	20-155	2	155,000.00	155,000.00		171,700.00	170,779.13	920.87
Liquidation of Tax Title Liens	20-155	2	25,000.00	40,000.00		33,000.00	25,205.00	7,795.00
						-		-
						-		-
Engineering Services						-		-
Other Expenses	20-165	2	63,000.00	46,000.00		46,000.00	29,791.50	16,208.50
						-		-
Economic Development Agencies						-		-
Other Expenses	20-170	2	54,825.00	37,825.00		37,825.00	35,757.75	2,067.25
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## 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
LAND USE ADMINISTRATION						-		-
Planning Board						-		-
Salaries & Wages	21-180	1	3,000.00	3,000.00		3,000.00	1,880.80	1,119.20
Other Expenses	21-180	2	57,220.00	37,220.00		47,220.00	46,788.25	431.75
						-		-
						-		-
						-		-
						-		-
						-		-
INSURANCE						-		-
Liability Insurance	23-210	2	150,941.00	145,837.00		145,837.00	145,837.00	-
Workers Compensation Insurance	23-215	2	248,253.00	239,858.00		239,858.00	238,163.00	1,695.00
Employee Group Insurance	23-220	2	1,082,442.00	936,580.00		936,580.00	932,532.74	4,047.26
Health Benefits Waiver	23-222	1	20,000.00	20,000.00		21,500.00	21,457.99	42.01
Unemployment Insurance	23-225	2	8,300.00	8,300.00		8,300.00	8,300.00	-
						-		-
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY						-		-
Police						-		-
Salaries & Wages	25-240	1	1,581,579.00	1,517,128.00		1,542,128.00	1,528,944.94	13,183.06
Other Expenses	25-240	2	84,000.00	84,000.00		84,000.00	76,539.89	7,460.11
						-		-
Office of Emergency Management (OEM)						-		-
Salaries & Wages	25-252	1	7,500.00	7,500.00		5,500.00	5,127.87	372.13
Other Expenses	25-252	2	500.00	500.00		500.00	55.00	445.00
						-		-
Aid to Volunteer Ambulance Companies						-		-
Other Expenses	25-255	2	30,360.00	30,360.00		30,360.00	28,562.27	1,797.73
						-		-
Fire						-		-
Other Expenses:						-		-
Fire Hydrant Service	25-265	2	49,575.00	49,575.00		49,575.00	48,978.92	596.08
Miscellaneous Other Expenses	25-265	2	35,200.00	30,200.00		14,200.00	1,830.38	12,369.62
						-		-
Municipal Prosecutor's Office						-		-
Salaries & Wages	25-275	1	-	13,418.00		13,418.00	9,006.16	4,411.84
Other Expenses	25-275	2	17,500.00	-		-		-

## 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
PUBLIC WORKS						-		-
Shade Tree Commission						-		-
Other Expenses	26-291	2	3,800.00	3,800.00		3,800.00	614.07	3,185.93
Buildings and Grounds						-		-
Salaries & Wages	26-310	1	15,000.00	52,000.00		57,600.00	55,816.50	1,783.50
Other Expenses	26-310	2	86,000.00	76,000.00		76,000.00	64,532.11	11,467.89
Solid Waste Collection						-		-
Other Expenses	26-305	2	387,090.00	369,000.00		374,000.00	369,637.03	4,362.97
Public Works						-		-
Salaries & Wages	26-290	1	89,408.00	-		-		-
Other Expenses	26-290	2	47,000.00	47,000.00		42,000.00	29,110.19	12,889.81
Vehicle Maintenance						-		-
Other Expenses	26-315	2	48,000.00	40,000.00		27,000.00	14,463.64	12,536.36
LANDFILL/SOLID WASTE DISPOSAL COSTS						-		-
Other Expenses	32-465	2	128,000.00	128,000.00		128,000.00	102,330.48	25,669.52
COURT AND PUBLIC DEFENDER						-		-
Municipal Court						-		-
Salaries & Wages	43-490	1	125,000.00	122,300.00		122,300.00	122,046.85	253.15
Other Expenses	43-490	2	14,500.00	14,500.00		15,500.00	14,913.06	586.94
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public Defender						-		-
Other Expenses	43-495	2	8,870.00	8,870.00		8,870.00	8,132.52	737.48
HEALTH & HUMAN SERVICES						-		-
Public Health Services (Board of Health)						-		-
Salaries and Wages	27-330	1	3,150.00	3,060.00		3,060.00	3,060.00	-
Other Expenses	27-330	2	6,825.00	6,825.00		3,025.00	1,050.00	1,975.00
Safety Coordinator						-		-
Salaries and Wages	27-331	1	3,300.00	3,240.00		3,240.00	3,240.00	-
Other Expenses	27-331	2	1,000.00	1,000.00		1,000.00		1,000.00
Animal Control Services						-		-
Other Expenses	27-340	2	44,032.00	44,032.00		44,032.00	31,355.14	12,676.86
						-		-
						-		-
						-		-
						-		-
RECREATION						-		-
Recreation Services and Programs						-		-
Other Expenses	28-370	2	20,000.00	20,000.00		20,000.00	16,005.92	3,994.08
						-		-
						-		-

## 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
						-		-
UTILITY EXPENSES AND BULK PURCHASES						-		-
Electricity and Natural Gas	31-430	2	190,000.00	190,000.00		190,000.00	174,882.97	15,117.03
Telecommunications	31-440	2	86,000.00	76,000.00		76,000.00	72,722.90	3,277.10
Water	31-445	2	4,500.00	4,500.00		4,500.00	2,212.38	2,287.62
Petroleum Products	31-447	2	48,000.00	48,000.00		48,000.00	39,965.78	8,034.22
Sewage Processing & Disposal	31-455	2	4,000.00	4,000.00		4,000.00	1,752.37	2,247.63
						-		-
RECYCLING AND LANDFILL						-		-
Other Expenses - Penns Grove Gardens Apartments	32-465	2	15,000.00	15,000.00		15,000.00	15,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-







**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
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	-	79,400.00		63,400.00	62,161.14	1,238.86
Other Expenses	22-195	2	-	6,000.00		6,000.00	5,193.51	806.49
Other Code Enforcment						-		-
Salaries and Wages	22-196	1	74,000.00			-		-
Other Expenses	22-196	2	6,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-



## 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
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
Accumulated Leave Compensation	30-415	1	10,000.00	10,000.00		10,000.00	10,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## 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
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Operations {Item 8(A)} within "CAPS"</b>	<b>34-199</b>		5,794,593.00	5,416,536.84	-	5,406,536.84	5,147,398.91	259,137.93
<b>B. Contingent</b>	<b>35-470</b>	<b>2</b>			XXXXXXXXXX	-		-
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-201</b>		5,794,593.00	5,416,536.84	-	5,406,536.84	5,147,398.91	259,137.93
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	<b>34-201</b>	<b>1</b>	2,447,085.00	2,321,829.84	-	2,327,929.84	2,288,272.88	39,656.96
<b>Other Expenses (Including Contingent)</b>	<b>34-201</b>	<b>2</b>	3,347,508.00	3,094,707.00	-	3,078,607.00	2,859,126.03	219,480.97



**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
				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		77,813.00	55,274.00		55,274.00	55,274.00	-
Social Security System (O.A.S.I.)	36-472		90,000.00	80,000.00		90,000.00	88,661.76	1,338.24
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		316,779.00	331,876.00		331,876.00	331,876.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		4,000.00	4,000.00		4,000.00	4,000.00	-
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		<b>488,592.00</b>	<b>471,150.00</b>	<b>-</b>	<b>481,150.00</b>	<b>479,811.76</b>	<b>1,338.24</b>
<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>		<b>6,283,185.00</b>	<b>5,887,686.84</b>	<b>-</b>	<b>5,887,686.84</b>	<b>5,627,210.67</b>	<b>260,476.17</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
						-		-
PUBLIC SAFETY						-		-
Length of Services Award Program	25-286	2	10,200.00	10,200.00		10,200.00	10,200.00	-
						-		-
UNCLASSIFIED						-		-
Tax Appeal Settlement	30-426	2	11,390.90	14,238.63		14,238.63	14,238.63	-
Public Employees Retirement System	36-471	2	-	7,907.00		7,907.00	7,907.00	-
						-		-
INSURANCE						-		-
Liability Insurance	23-210	2	30,038.00			-		-
Workers Compensation Insurance	23-215	2	1,730.00			-		-
Employee Group Insurance	23-221	2	33,558.00	50,420.00		50,420.00	50,420.00	-
						-		-
						-		-
Solid Waste Collection						-		-
Other Expenses	26-305	2	28,590.00			-		-
						-		-
						-		-
						-		-
						-		-

## 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>		115,506.90	82,765.63	-	82,765.63	82,765.63	-

## 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	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
<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
						-		-
						-		-
						-		-
						-		-
						-		-
Public Work Function: Other Costs						-		-
Other Expenses	42-105	2	-	28,000.00		28,000.00	22,411.65	(0.00)
						-		-
Police Dispatch Services						-		-
Other Expenses	42-115	2	88,816.28	81,908.14		81,908.14	81,908.14	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
<b>Total Interlocal Municipal Service Agreements</b>	<b>42-999</b>	88,816.28	109,908.14	-	109,908.14	104,319.79	(0.00)

## 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
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>	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
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899					-	-	-
						-	-	-
Body Armor Replacement Fund	41-505	2	1,459.82	2,350.46		2,350.46	2,350.46	-
Clean Communities Program	41-602	2	12,460.99	10,970.86		10,970.86	10,970.86	-
Fire Fighters Grant		2	41,207.61			-	-	-
						-	-	-
						-	-	-
Supplemental Transitional Aid - 2023 allotment	41-554	2	1,000,000.00			-	-	-
Youth Initiative Grant Program	41-888	2		47,066.89		47,066.89	47,066.89	-
Clean Energy-Community Energy Grant	41-889	2		25,000.00		25,000.00	25,000.00	-
Stormwater Assitance Grant	41-564	2		15,000.00		15,000.00	15,000.00	-
Small Cities Block Grant Infrastructure Straughn Lane Pun	41-856	2		383,997.00		383,997.00	383,997.00	-
New Jersey Activation Planning Grant	41-890	2		50,000.00		50,000.00	50,000.00	-
Food Security Planning	41-877	2		100,000.00		100,000.00	100,000.00	-
NJ DOT	41-559	2		235,420.00		235,420.00	235,420.00	-
						-	-	-
						-	-	-





## 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
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		1,055,128.42	869,805.21	-	869,805.21	869,805.21	-
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>		1,259,451.60	1,062,478.98	-	1,062,478.98	1,056,890.63	(0.00)
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	1,259,451.60	1,062,478.98	-	1,062,478.98	1,056,890.63	(0.00)



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<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>	<b>44-999</b>		150,000.00	30,000.00	-	30,000.00	30,000.00	-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS" (cont.)	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
						-		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>		123,231.00	754,285.00	-	754,285.00	686,284.72	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		-	68,000.00	XXXXXXXXXX	68,000.00	68,000.00	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
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999		-	68,000.00	XXXXXXXXXX	68,000.00	68,000.00	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.</b>	29-405		13,103.00	13,734.00	XXXXXXXXXX	13,734.00	13,734.00	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		1,545,785.60	1,928,497.98	-	1,928,497.98	1,854,909.35	(0.00)

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<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		1,545,785.60	1,928,497.98	-	1,928,497.98	1,854,909.35	(0.00)
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400		7,828,970.60	7,816,184.82	-	7,816,184.82	7,482,120.02	260,476.17
<b>(M) Reserve for Uncollected Taxes</b>	50-899		1,049,960.02	1,017,476.47	XXXXXXXXXX	1,017,476.47	1,017,476.47	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499		8,878,930.62	8,833,661.29	-	8,833,661.29	8,499,596.49	260,476.17



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for</b>	34-299	6,283,185.00	5,887,686.84	-	5,887,686.84	5,627,210.67	260,476.17
<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>	34-300	115,506.90	82,765.63	-	82,765.63	82,765.63	-
<b>Uniform Construction Code</b>	22-999	-	-	-	-	-	-
<b>Shared Service Agreements</b>	42-999	88,816.28	109,908.14	-	109,908.14	104,319.79	(0.00)
<b>Additional Appropriations Offset by Revenues</b>	34-303	-	-	-	-	-	-
<b>Public &amp; Private Programs Offset by Revenues</b>	40-999	1,055,128.42	869,805.21	-	869,805.21	869,805.21	-
<b>Total Operations Excluded from "CAPS"</b>	34-305	1,259,451.60	1,062,478.98	-	1,062,478.98	1,056,890.63	(0.00)
<b>(C) Capital Improvements</b>	44-999	150,000.00	30,000.00	-	30,000.00	30,000.00	-
<b>(D) Municipal Debt Service</b>	45-999	123,231.00	754,285.00	-	754,285.00	686,284.72	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	46-999	-	68,000.00	XXXXXXXXXX	68,000.00	68,000.00	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	37-480	-	-	-	-	-	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of Local Finance Board</b>	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	29-405	13,103.00	13,734.00	XXXXXXXXXX	13,734.00	13,734.00	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	50-899	1,049,960.02	1,017,476.47	XXXXXXXXXX	1,017,476.47	1,017,476.47	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	8,878,930.62	8,833,661.29	-	8,833,661.29	8,499,596.49	260,476.17

## 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 Act of 1974; Developer's Escrow Fund; Recycling Program; Municipal Public Defender; Neighborhood Preservation Program; Disposal of Forfeited Property; Accumulated Absences; Snow Removal Trust Fund; Outside Employment of Off-Duty Police Officer; Uniform Fire Safety Act Penalty Monies; Parking Offenses Adjudication Act; Borough Recreational Events Donations;

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**

<b>ASSETS</b>	
Cash and Investments	4,690,872.17
Due from State of N.J.(c. 20, P.L. 1961)	1,563.52
Federal and State Grants Receivable	1,663,194.18
Receivables with Offsetting Reserves:	<b>XXXXXXXX</b>
Taxes Receivable	576,241.22
Tax Title Lien Receivable	1,520,926.19
Property Acquired by Tax Title Lien Liquidation	1,999,400.00
Other Receivables	1,109,395.56
Deferred Charges Required to be in 2024 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2024	-
<b>Total Assets</b>	<b>11,561,592.84</b>

**LIABILITIES, RESERVES AND SURPLUS**

*Cash Liabilities	5,699,936.69
Reserves for Receivables	4,126,527.50
Surplus	1,735,128.65
<b>Total Liabilities, Reserves and Surplus</b>	<b>11,561,592.84</b>

School Tax Levy Unpaid	267,971.00
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	267,971.00

	<b>YEAR 2023</b>	<b>YEAR 2022</b>
Surplus Balance, January 1	1,196,253.19	839,212.07
<b>CURRENT REVENUE ON A CASH BASIS:</b>	<b>XXXXXXXX</b>	<b>XXXXXXXX</b>
Current Taxes:*(Percentage Collected 2023: 88.81%, 2022: 88.2%)	6,510,987.35	6,164,655.09
Delinquent Taxes	616,344.82	511,219.17
Other Revenues and Additions to Income	5,107,476.06	5,546,155.96
<b>Total Funds</b>	<b>13,431,061.42</b>	<b>13,061,242.29</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>	<b>XXXXXXXX</b>	<b>XXXXXXXX</b>
Municipal Appropriations	7,742,596.19	8,073,165.18
School Taxes (Including Local and Regional)	1,957,202.00	1,962,358.00
County Taxes (Including Added Tax Amounts)	1,960,234.26	1,728,522.13
Special District Taxes	-	-
Other Expenditures and Deductions from Income	35,900.32	100,943.79
<b>Total Expenditures and Tax Requirements</b>	<b>11,695,932.77</b>	<b>11,864,989.10</b>
Less: Expenditures to be Raised by Future Taxes	-	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>11,695,932.77</b>	<b>11,864,989.10</b>
<b>Surplus Balance, December 31</b>	<b>1,735,128.65</b>	<b>1,196,253.19</b>

\*Nearest even percentage may be used

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

Surplus Balance, December 31	1,735,128.65
Current Surplus Anticipated in 2024 Budget	851,000.00
<b>Surplus Balance Remaining</b>	<b>884,128.65</b>

(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.

**BOROUGH OF PENNS GROVE  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Borough Council of the Borough of Penns Grove has set forth the attached Capital Improvement Program.

This program is provided to inform the Borough residents of the anticipated capital improvements to be undertaken by the Borough Council within the next three years.

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

Local Unit

**BOROUGH OF PENNS GROVE**

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	
Penns Street Improvements	1	60,000.00		60,000.00					
Improvements to Borough Owned Properties	2	90,000.00		60,000.00	30,000.00				
Public Safety Equipment	3	290,445.70	290,445.70						
Recreation Enhancement Program	4	126,014.24	126,014.24						
Purchase of Ambulance	5	225,000.00	225,000.00						
Waterfront Pump Station	6	107,461.86	107,461.86						
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	898,921.80	748,921.80	120,000.00	30,000.00	-	-	-	-





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

Local Unit

BOROUGH OF PENNS GROVE

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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<b>TOTAL - ALL PROJECTS</b>	<b>XXXXX</b>	898,921.80	748,921.80	120,000.00	30,000.00	-	-	-	-

**3 YEAR CAPITAL PROGRAM - 2024 to 2026  
 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

BOROUGH OF PENNS GROVE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR						
				5a 2024	5b 2025	5c 2026	5d	5e	5f	
Penns Street Improvements	1	60,000.00	2024	60,000.00						
Improvements to Borough Owned Properties	2	90,000.00	2024	90,000.00						
Public Safety Equipment	3	290,445.70	2024							
Recreation Enhancement Program	4	126,014.24	2024							
Purchase of Ambulance	5	225,000.00	2024							
Waterfront Pump Station	6	107,461.86	2024							
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	898,921.80	<b>XXXXXXXXXX</b>	150,000.00	-	-	-	-	-	-

**3 YEAR CAPITAL PROGRAM - 2024 to 2026  
 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

BOROUGH OF PENNS GROVE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2024	5b 2025	5c 2026	5d	5e	5f
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**3 YEAR CAPITAL PROGRAM - 2024 to 2026  
 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

BOROUGH OF PENNS GROVE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2024	5b 2025	5c 2026	5d	5e	5f
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<b>TOTAL - ALL PROJECTS</b>	XXXXX	898,921.80	XXXXXXXXXX	150,000.00	-	-	-	-	-

**3 YEAR CAPITAL PROGRAM - 2024 to 2026  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit BOROUGH OF PENNS GROVE

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
Penns Street Improvements	60,000.00	60,000.00		-						
Improvements to Borough Owned Properties	90,000.00	60,000.00		30,000.00						
Public Safety Equipment	290,445.70			-		290,445.70				
Recreation Enhancement Program	126,014.24			-		126,014.24				
Purchase of Ambulance	225,000.00			-		225,000.00				
Waterfront Pump Station	107,461.86			-		107,461.86				
	-			-						
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<b>TOTAL - THIS PAGE</b>	898,921.80	120,000.00	-	30,000.00	-	748,921.80	-	-	-	-



**3 YEAR CAPITAL PROGRAM - 2024 to 2026  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

BOROUGH OF PENNS GROVE

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
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<b>TOTAL - ALL PROJECTS</b>	898,921.80	120,000.00	-	30,000.00	-	748,921.80	-	-	-	-

## SECTION 2 - UPON ADOPTION FOR YEAR 2024

Be it Resolved by the COUNCIL MEMBERS RESOLUTION of the BOROUGH  
of PENNS GROVE, County of SALEM 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) \$ 3,447,432.78 (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) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ - (Item 5 Below) Minimum Library Tax

**RECORDED VOTE**  
(Insert last name)

	Ayes	Nays	
			Abstained <span style="border: 1px solid black; display: inline-block; width: 100px; height: 30px;"></span>
			Absent <span style="border: 1px solid black; display: inline-block; width: 100px; height: 60px;"></span>

### SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100		\$ 851,000.00
Miscellaneous Revenues Anticipated	13-099		\$ 4,080,497.84
Receipts from Delinquent Taxes	15-499		\$ 500,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190		\$ 3,447,432.78
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			\$ -
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192	\$	-
<b>Total Revenues</b>	13-299	\$	8,878,930.62



## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	xxxxxx	XXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	xxxxxx	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 5,794,593.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 488,592.00
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	xxxxxx	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,259,451.60
(c) Capital Improvements	44-999	\$ 150,000.00
(d) Municipal Debt Service	45-999	\$ 123,231.00
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ 13,103.00
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 1,049,960.02
<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	\$ 8,878,930.62

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

Certified by me this \_\_\_\_\_ day of \_\_\_\_\_, 2024, \_\_\_\_\_, Clerk  
Signature

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



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

Contracting Unit: BOROUGH OF PENNS GROVE

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.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of the Governing Body