

# 2023 MUNICIPAL BUDGET

Municipal Budget of the \_\_\_\_\_ Borough of Gibbsboro Borough, County of Camden for the Fiscal Year 2023

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

11th day of April, 2023

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

Certified by me, this 12th day of April, 2023

DocuSigned by:  
Amy Troxel  
Clerk  
Amy C. Troxel  
Address  
49 Kirkwood Rd. Gibbsboro, NJ 08026  
Address  
856-783-6655  
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 12th day of April, 2023

DocuSigned by:  
Leon Costello  
Registered Municipal Accountant  
Ocean City, NJ 08226  
Address  
1535 Haven Avenue  
Address  
609-399-6333  
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 11th day of April, 2023

DocuSigned by:  
Albert Stanley  
Chief Financial Officer

**DO NOT USE THESE SPACES**

### CERTIFICATION OF ADOPTED BUDGET

*(Do not advertise this Certification form)*

It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services

Dated: \_\_\_\_\_

By: \_\_\_\_\_

Local Examination?    Yes        No



## SUMMARY OF APPROPRIATIONS

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

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 11th day of April, 2023. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2023 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 12th day of April, 2023, Amy Troxel, Clerk

DocuSigned by:  
*Amy Troxel*  
B8CCB239ACB3 Signature

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

Contracting Unit: Gibbsboro Borough

Year Ending: December 31, 2022

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



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

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

04/12/2023  
Date

DocuSigned by:  
Amy Troxel  
Clerk of the Governing Body

## General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**  
Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- f) In all applicable signature lines, insert the email address of the applicable official.
- g) **The completed Budget document must be saved as a Macro-Enabled Workbook.**  
Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division
- h) via the FAST "Introduced Budget" record portal and it must be named as: **<municode>\_introbudget\_20xx (all 4 digits municode must be included).**  
Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via
- i) the FAST "Adopted Budget" record portal and it must be named as: **<municode>\_adoptbudget\_20xx (all 4 digits municode must be included).**
- j) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- k) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.  
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and
- l) 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)
- n)

**Information Required for  
Municipal Budget Document:**

**Municipal Budget Version 2023.0**

**Responses and Data**

Name and County of Municipality  
 Full Name of Municipality  
 County of Municipality  
 Name of Municipality  
 Type  
 Governing Body Type  
 Location  
 Address  
 Address  
 Phone  
 Fax  
  
 Clerk  
 Tax Collector  
 Chief Financial Officer  
 Registered Municipal Accountant  
 Municipal Attorney  
  
 Newspaper  
  
 Date of Introduction  
 Date of Advertisement  
 Date of Public Hearing  
  
 Time of Public Hearing  
  
 Net Valuation Taxable Current  
 Net Valuation Taxable Prior

Gibbsboro Borough, Camden County  
 BOROUGH OF GIBBSBORO  
 CAMDEN  
 GIBBSBORO  
 BOROUGH  
 COUNCIL MEMBERS  
 BOROUGH HALL  
 49 KIRKWOOD ROAD  
 GIBBSBORO, NJ 08026  
 (856) 783-6655  
 (856) 782-8694  
  

	<b>Cert #</b>
AMY TROXEL	C-2078
KEVIN HATCH	T-8318
ALBERT STANLEY	N-0758
LEON P. COSTELLO, CPA, RMA	393
JOHN P. JEHL	

  
 CENTRAL RECORD  
  

	<b>Day</b>	<b>Month</b>
Date of Introduction	14TH	March
Date of Advertisement	23RD	March
Date of Public Hearing	11TH	April

  
 7:00  
  

229,451,900
226,543,200
2,908,700

<b>Budget Year</b>	<b>2023</b>	<b>Budget Year Type:</b>	<b>Calendar Year</b>
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Municipal Code 0413

<b>How many utilities does municipality have?</b>	1
<b>Utility #</b>	<b>Utility Type</b>
Utility 1	SEWER
Utility 2	
Utility 3	
Utility 4	
Utility 5	
Utility 6	
Utility Assessment (Tab 37)	
Utility Assessment (Tab 38)	

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

<b>Capital Impr</b>
<b># of Years</b>
<b>Beginning Year</b>
<b>Ending Year</b>



**Date of Original Appt.**

1/6/2021

*Calendar or State Fiscal*

**ovement Program**

6

2023

2028

## 2023 Municipal Budget

of the                     BOROUGH                     of           GIBBSBORO           County of  
                    CAMDEN                     for the fiscal year 2023.

### Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2023	2022	2022
1. Surplus	800,000.00	800,000.00	
2. Total Miscellaneous Revenues	431,379.73	1,140,281.06	
3. Receipts from Delinquent Taxes			
4. a) Local Tax for Municipal Purposes	2,436,080.45	2,261,745.42	
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	2,436,080.45	2,261,745.42	
Total General Revenues	3,667,460.18	4,202,026.48	

Summary of Appropriations	2023 Budget	Final 2022 Budget
1. Operating Expenses: Salaries & Wages	934,708.08	859,738.00
Other Expenses	1,448,568.57	2,144,900.47
2. Deferred Charges & Other Appropriations	325,976.65	288,429.38
3. Capital Improvements	55,000.00	55,000.00
4. Debt Service (Include for School Purposes)	663,396.95	608,842.50
5. Reserve for Uncollected Taxes	239,809.93	245,116.13
Total General Appropriations	3,667,460.18	4,202,026.48
Total Number of Employees		

2023 Dedicated	SEWER	Utility Budget	
Summary of Revenues	Anticipated		
	2023	2022	2022
1. Surplus	140,000.00	44,844.00	
2. Miscellaneous Revenues	280,444.00	280,000.00	
3. Deficit (General Budget)			
Total Revenues	420,444.00	324,844.00	
Summary of Appropriations	2023 Budget	Final 2022 Budget	
1. Operating Expenses: Salaries & Wages	9,000.00	8,000.00	
Other Expenses	150,000.00	75,000.00	
2. Capital Improvements			
3. Debt Service	261,444.00	241,844.00	
4. Deferred Charges & Other Appropriations			
5. Surplus (General Budget)			
Total Appropriations	420,444.00	324,844.00	
Total Number of Employees			

Balance of Outstanding Debt					
	General	SEWER			
Interest					
Principal					
Outstanding Balance					



# BOROUGH OF GIBBSBORO

## SUMMARY OF 2023 BUDGET

		Future Budget Projections					
Total Budget	3,667,460.18	100.0%	2024	2025	2026	2027	2028
<b>Employee Costs:</b>							
Salaries & Wages							
Sheet 17	806,400.00	<b>103.00%</b>	830,592.00	855,509.76	881,175.05	907,610.30	934,838.61
Sheet 25	128,308.08	<b>102.00%</b>	132,157.32	136,122.04	140,205.70	144,411.87	148,744.23
Total	<u>934,708.08</u>		<u>962,749.32</u>	<u>991,631.80</u>	<u>1,021,380.76</u>	<u>1,052,022.18</u>	<u>1,083,582.84</u>
Social Security							
Sheet 19	70,000.00	<b>102.00%</b>	71,400.00	72,828.00	74,284.56	75,770.25	77,285.66
Pensions etc.							
Sheet 19	23,888.00	<b>102.00%</b>	24,365.76	24,853.08	25,350.14	25,857.14	26,374.28
Sheet 19	136,509.00	<b>106.00%</b>	144,699.54	153,381.51	162,584.40	172,339.47	182,679.84
Sheet 19	-						
Sheet 20	-						
Insurance							
Sheet 14	<u>228,679.00</u>	<b>108.00%</b>	246,973.32	266,731.19	288,069.68	311,115.25	336,004.48
Direct Employee Costs	<u><b>1,393,784.08</b></u>	<b>38.0%</b>					
<b>General Liability Insurance</b>							
Sheet 14	<u>41,319.00</u>	1.1%	45,000.00	50,000.00	55,000.00	60,000.00	65,000.00
<b>Debt Service:</b>							
Sheet 27	<u>663,396.95</u>	18.1%	675,000.00	690,000.00	705,000.00	720,000.00	735,000.00
<b>Reserve for Uncollected Taxes:</b>							
Sheet 29	<u>239,809.93</u>	6.5%	245,000.00	255,000.00	265,000.00	275,000.00	285,000.00
<b>Capital Funds:</b>							
Sheet 26a	<u>55,000.00</u>	1.5%	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
<b>Deferred Charges:</b>							
Sheet 28	<u>22,480.00</u>	0.6%	-	-	-	-	-
<b>Grants:</b>							
Sheet 25 (less Salaries & Wages above)	<u>146,013.81</u>	4.0%	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00
<b>All Other Departmental OE's:</b>							
Various Line Items	<u>1,105,656.41</u>	30.1%	<b>102.00%</b> 1,127,769.54	1,150,324.93	1,173,331.43	1,196,798.06	1,220,734.02
<b>Projected Budget Totals</b>			<u>3,732,957.48</u>	<u>3,844,750.50</u>	<u>3,960,000.96</u>	<u>4,078,902.35</u>	<u>4,201,661.11</u>

## BOROUGH OF GIBBSBORO 2023 BUDGET FUNDING

Budget Funding:

Fund Balance	800,000.00
Local Revenues	98,000.00
State Aid	299,474.00
Grants	33,905.73
Delinquent Tax	-
Local Purpose Tax	2,436,080.45
	3,667,460.18
Ratables	229,451,900
Tax Rate	1.062
Increase	0.064

### Project Tax Results

	2024	2025	2026	2027	2028
	800,000.00	825,000.00	850,000.00	875,000.00	900,000.00
	95,000.00	100,000.00	105,000.00	110,000.00	115,000.00
	297,524.00	297,524.00	297,524.00	297,524.00	297,524.00
	2,540,433.48	2,622,226.50	2,707,476.96	2,796,378.35	2,889,137.11
	3,732,957.48	3,844,750.50	3,960,000.96	4,078,902.35	4,201,661.11
	234,451,900	240,451,900	246,451,900	252,451,900	258,451,900
	<b>1.084</b>	<b>1.091</b>	<b>1.099</b>	<b>1.108</b>	<b>1.118</b>
	<b>0.022</b>	<b>0.007</b>	<b>0.008</b>	<b>0.009</b>	<b>0.010</b>

### COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
<b>REVENUES</b>				
Surplus	800,000.00	800,000.00	-	0.00%
Local	98,000.00	94,000.00	4,000.00	4.26%
State Aid	299,474.00	282,773.00	16,701.00	5.91%
State & Federal Grants	33,905.73	763,508.06	(729,602.33)	-95.56%
Delinquent Tax	-	-	-	#DIV/0!
Local Purpose Tax	2,436,080.45	2,261,745.42	174,335.03	7.71%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
<b>TOTAL REVENUE</b>	<b>3,667,460.18</b>	<b>4,202,026.48</b>	<b>(534,566.30)</b>	<b>-12.72%</b>
<b>APPROPRIATIONS</b>				
Salaries & Wages	934,708.08	859,738.00	74,970.08	8.72%
Other Expenses	1,430,862.84	1,397,592.41	33,270.43	2.38%
Statutory & Deferred Charges	325,976.65	288,429.38	37,547.27	13.02%
State & Federal Grants	17,705.73	747,308.06	(729,602.33)	-97.63%
Capital (without grants)	55,000.00	55,000.00	-	0.00%
Debt Service	663,396.95	608,842.50	54,554.45	8.96%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	239,809.93	245,116.13	(5,306.20)	-2.16%
<b>TOTAL APPROPRIATIONS</b>	<b>3,667,460.18</b>	<b>4,202,026.48</b>	<b>(534,566.30)</b>	<b>-0.12722</b>
Adopted Emergencies		-		

### LOCAL TAX LEVY AND ASSESSED V

	BUDGET YEAR	PRIOR YEAR
Local Purpose Tax Levy (only)	2,436,080.45	2,261,745.42
Local Tax Rate	1.0617	0.9980
Assessed Valuation	229,451,900	226,543,200

### STATUS OF "CAPS" SPENDING CAP

	CAP @ 2.5%	CAP COLA
CAP Base from Prior Year	2,370,955.43	2,370,955.43
Rate Applied	2.50%	3.50%
Allowable CAP	2,430,229.32	2,453,938.87
Additions:		
See Sheet 3b	227,407.94	227,407.94
Other		
Total CAP Allowable	2,657,637.26	2,681,346.81
Budget Expenditures Sheet 19	2,469,659.84	2,469,659.84
Remaining or (Excess)	187,977.42	211,686.97

### CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	1,231,631.55	1,234,369.97	(2,738.42)

### % OF TAX COLLECTION

	CURRENT	PRIOR
Actual Percentage of Collection	99.88%	99.80%

Used to Fund Budget	800,000.00	800,000.00	-
Remaining Balance	431,631.55	434,369.97	(2,738.42)

Used for Reserve for Taxes	97.60%	97.60%
Remaining	2.28%	2.20%

<b>VALUES</b>	
<b>CHANGE</b>	<b>%</b>
174,335.03	7.71%
0.0637	6.38%
2,908,700	1.28%

<b>2% LEVY CAP</b>	
2,436,080.30	MAX
2,436,080.45	ACTUAL
<u>0.15</u>	+ OR ( )

Must be zero or ( ) to Introduce Budget

<b>CHANGE</b>
0.08%

0.00%

0.08%



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

		YEAR 2023	YEAR 2022
1	Total General Appropriations for 2023 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	3,427,650.25	XXXXXXXXXXXX
2	Local District School Tax		3,626,401.00
	Actual		
	Estimate	3,800,000.00	XXXXXXXXXXXX
3	Regional School District Tax		1,440,979.00
	Actual		
	Estimate	1,600,000.00	XXXXXXXXXXXX
4	Regional High School Tax		XXXXXXXXXXXX
	Actual		
	Estimate		
5	County Tax		2,024,650.90
	Actual		
	Estimate	2,100,000.00	XXXXXXXXXXXX
6	Special District Tax		XXXXXXXXXXXX
	Actual		
	Estimate		
7	Municipal Open Space		51,426.69
	Actual		
	Estimate	56,000.00	XXXXXXXXXXXX
8	Municipal Arts and Culture		XXXXXXXXXXXX
	Actual		
	Estimate		
9	Total General Appropriations & Other Taxes	10,983,650.25	
10	Less: Total Anticipated Revenues from 2023 in Municipal Budget (Item 5)	1,231,379.73	
11	Cash Required from 2023 to Support Local Municipal Budget and Other Taxes	9,752,270.52	
12	Amount of Item 11 divided by <b>97.60%</b>		
	equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	9,992,080.45	
<u>Analysis of Item 12:</u>			
	Local School District Tax (Line 2 Above)	3,800,000.00	
	Regional School District Tax (Line 3 Above)	1,600,000.00	
	Regional High School Tax (Line 4 Above)	-	
	County Tax (Line 5 Above)	2,100,000.00	
	Special District Tax (Line 6 Above)	-	
	Municipal Open Space Tax (Line 7 Above)	56,000.00	
	Municipal Arts and Culture Tax (Line 8 Above)	-	
	Tax in Local Municipal Budget	2,436,080.45	
	Total Amount (Line 12)	9,992,080.45	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	239,809.93	
<u>Computation of "Tax in Local Municipal Budget"</u>			
	Item 1 - Total General Appropriations	3,427,650.25	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	239,809.93	
	Subtotal	3,667,460.18	
	Less: Item 10 - Total Anticipated Revenues	1,231,379.73	
	Amount to Be Raised by Taxation in Municipal Budget	2,436,080.45	

<b>Local Tax for Municipal Purpose</b>	2,436,080.45
<b>Addition to Local District School Tax</b>	
<b>Minimum Library Tax</b>	







# MUNICIPAL BUDGET NOTICE

## Section 1.

Municipal Budget of the BOROUGH of GIBBSBORO, County of CAMDEN for the Fiscal Year 2023

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

Be it Further Resolved, that said Budget be published in the CENTRAL RECORD

in the issue of March 23RD, 2023

The Governing Body of the BOROUGH of GIBBSBORO does hereby approve the following as the Budget for the year 2023:

### RECORDED VOTE

(Insert Last Name)

Ayes

MacFERREN  
BROWN  
WERNER  
RICKERT  
KARCSH

Nays

Abstained

Absent

DETERDING

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of GIBBSBORO, County of CAMDEN, on March 14TH, 2023.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH HALL, on April 11TH, 2023 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2023 may be presented by taxpayers or other interested persons.

## EXPLANATORY STATEMENT

### SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2023
<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
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}</b>		2,469,659.84
<b>2. Appropriations excluded from "CAPS" -</b>		XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}</b>		957,990.41
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>		-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>		957,990.41
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b>	<b>97.60%</b> Percent of Tax Collections	239,809.93
Building Aid Allowance 2023 - \$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px;"></span>		
for Schools-State Aid 2022 - \$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px;"></span>		3,667,460.18
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>		3,667,460.18
<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>		1,231,379.73
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>		XXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>		2,436,080.45
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>		-
<b>(c) Minimum Library Tax</b>		-



EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2022	4,024,428.43	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	2,430,229.32
Subtotal	4,024,428.43		
Exceptions Less:		Additions:	
Total Other Operations		New Construction (Assessor Certification)	31,450.97
Total Uniform Construction Code		2021 Cap Bank Utilized	173,782.85
Total Interlocal Service Agreement		2022 Cap Bank Utilized	22,174.12
Total Additional Appropriations			
Total Capital Improvements	55,000.00		
Total Debt Service	608,843.00	Total Additions	227,407.94
Transferred to Board of Education	36,466.00		
Type I School Debt		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	2,657,637.26
Total Public & Private Programs	685,048.00		
Judgements			
Total Deferred Charges	23,000.00	Additional Increase to COLA rate. 3.5%	
Cash Deficit		Amount of Increase allowable. 1.0%	23,709.55
Reserve for Uncollected Taxes	245,116.00		
Total Exceptions	1,653,473.00		
Amount on Which CAP is Applied	2,370,955.43	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	2,681,346.81
2.5% CAP	59,273.89		
Allowable Operating Appropriations before		Total General Appropriations for Municipal Purposes	2,469,659.84
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	2,430,229.32	(Sheet 19, H-1)	
		Over or (Under) Appropriations Cap	(211,686.97)

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**RECAP OF GROUP INSURANCE APPROPRIATION**

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

Estimated Group Insurance Costs - 2023	<u>\$ 214,564.00</u>
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Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>22,600.00</u>
-------------------------------------	------------------

<u>191,964.00</u>
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Budgeted Group Insurance - Inside CAP	<u>191,964.00</u>
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Budgeted Group Insurance - Utilities	<u>                    </u>
--------------------------------------	-----------------------------

Budgeted Group Insurance - Outside CAP	<u>                    </u>
--	-----------------------------

TOTAL	<u><u>191,964.00</u></u>
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Instead of receiving Health Benefits, 2 employees have elected an opt-out for 2023. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u>\$ 4,000.00</u>

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW**

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1). The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

**SUMMARY LEVY CAP CALCULATION**

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation	2,261,745.42
Less: 23RD	
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>2,261,745.42</u>
Plus 2% CAP Increase	<u>45,234.91</u>
<b>ADJUSTED TAX LEVY</b>	<u>2,306,980.33</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>2,306,980.33</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

2,306,980.33

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	
Allowable Pension Obligations Increases	985.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	54,554.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>55,539.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	

**ADJUSTED TAX LEVY**

2,362,519.33

Additions:

New Ratables - Increase for new construction	3,151,400
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.998</u>
New Ratable Adjustment to Levy	31,450.97
Amounts approved by Referendum	
Levy CAP Bank Applied	42,110.00

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

2,436,080.30

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

2,436,080.45

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

0.15

(must be equal or under for Introduction)



EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**"2010" LEVY CAP BANKS:**

**2020**

Maximum Allowable Amount to be Raised by Taxation	-
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2023)	-
Amount Used in CY 2023	-
Balance to Expire	-

**2021**

Maximum Allowable Amount to be Raised by Taxation	-
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2023 - CY 2024)	26,283
Amount Used in CY 2023	26,283
Balance to Carry Forward (CY 2024)	-

**2022**

Maximum Allowable Amount to be Raised by Taxation	2,326,176
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2023 - CY 2025)	2,261,745
Amount Used in CY 2023	64,431
Balance to Carry Forward (CY 2024 - CY2025)	15,827
	48,604

**2023**

Maximum Allowable Amount to be Raised by Taxation	2,436,080
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2024 - CY 2026)	2,436,080
	(0)

**Total Levy CAP Bank**

48,604

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>1. Surplus Anticipated</b>	08-101	800,000.00	800,000.00	800,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	800,000.00	800,000.00	800,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	5,000.00	5,000.00	5,626.00
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	30,000.00	30,000.00	32,912.21
Other	08-109			
Interest and Costs on Taxes	08-112	33,000.00	31,000.00	36,527.45
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
		2023	2022	Cash in 2022
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	68,000.00	66,000.00	75,065.66



## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<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	30,000.00	28,000.00	35,963.00
<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>	<b>08-002</b>	<b>30,000.00</b>	<b>28,000.00</b>	<b>35,963.00</b>







## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<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
		2023	2022	Cash in 2022
<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
		2023	2022	Cash in 2022
<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
				-
Recycling Tonnage Grant	10-569		4,853.07	4,853.07
Clean Communities Program	10-602		5,160.55	5,160.55
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-503	16,200.00	16,200.00	16,200.00
Camden County Open Space - Bikeway	10-871			-
County Recreation Facility Enhancement Program	10-871		25,000.00	25,000.00
NJFS Community Forestry	10-599			-
Alcohol Rehabilitation	10-501	631.73		-
Community Development Block Grant	10-856	774.40	17,000.00	17,000.00
Body Armor	10-505	1,773.80	1,052.44	1,052.44
DMV Inspections	10-665	250.00	100.00	100.00
New Jersey Historic Trust Grant - John Lucas House	10-591		100,000.00	100,000.00
Federal Highway Administration Grant TAP-0561(303)	10-859		488,754.50	488,754.50
Camden DWI Enforcement			1,140.00	1,140.00
Federal Highway Administration Grant TAP-0561(303)	10-859		104,247.50	104,247.50
COVID Stimulus - State ARP		14,275.80		-
				-
				-
				-

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<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	33,905.73	763,508.06	763,508.06



## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<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	-	-	-

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>Summary of Revenues</b>				
	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	800,000.00	800,000.00	800,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	<b>08-102</b>	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Total Section A: Local Revenues	<b>08-001</b>	68,000.00	66,000.00	75,065.66
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	299,474.00	282,773.00	282,773.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>	30,000.00	28,000.00	35,963.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	<b>11-001</b>	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	<b>08-003</b>	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	<b>10-001</b>	33,905.73	763,508.06	763,508.06
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	<b>08-004</b>	-	-	-
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	431,379.73	1,140,281.06	1,157,309.72
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>			6,108.19
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	<b>13-199</b>	1,231,379.73	1,940,281.06	1,963,417.91
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	<b>07-190</b>	2,436,080.45	2,261,745.42	XXXXXXXXXXXXX
b) Addition to Local District School Tax	<b>07-191</b>	-		XXXXXXXXXXXXX
c) Minimum Library Tax	<b>07-192</b>	-		XXXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	2,436,080.45	2,261,745.42	2,606,043.84
<b>7. Total General Revenues</b>	<b>13-299</b>	3,667,460.18	4,202,026.48	4,569,461.75



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
General Government:						-		-
Mayor and Council	20-110					-		-
Salaries and Wages	20-110	1	23,000.00	23,000.00		23,000.00	22,928.00	72.00
Other Expenses	20-110	2	1,000.00	1,000.00		1,000.00	721.00	279.00
						-		-
Borough Clerk	20-120					-		-
Salaries and Wages	20-120	1	103,000.00	91,000.00		96,000.00	95,245.71	754.29
Other Expenses	20-120	2	33,000.00	33,000.00		33,000.00	27,850.84	5,149.16
						-		-
Financial Administration	20-130					-		-
Salaries and Wages	20-130	1	12,500.00	12,500.00		12,500.00	11,675.96	824.04
Other Expenses	20-130	2	12,000.00	12,000.00		14,000.00	12,920.59	1,079.41
						-		-
Audit Services	20-135					-		-
Other Expenses	20-135	2	30,000.00	30,000.00		30,000.00	28,500.00	1,500.00
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)						-		-
Revenue Administration (Tax Collector)	20-145					-		-
Salaries and Wages	20-145	1	17,500.00	12,500.00		12,500.00	12,024.00	476.00
Other Expenses	20-145	2	7,500.00	7,500.00		7,500.00	5,942.72	1,557.28
						-		-
Tax Assessment Administration	20-150					-		-
Salaries and Wages	20-150	1	12,000.00	12,000.00		12,000.00	10,858.70	1,141.30
Other Expenses	20-150	2	6,000.00	4,500.00		4,500.00	2,886.47	1,613.53
						-		-
Legal Services	20-155					-		-
Other Expenses	20-155	2	40,000.00	40,000.00		24,500.00	15,665.88	8,834.12
						-		-
Engineering Services and Costs	20-165					-		-
Other Expenses	20-165	2	25,000.00	25,000.00		19,000.00	14,030.00	4,970.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION						-		-
						-		-
Planning Board	21-180					-		-
Salaries and Wages	21-180	1	12,000.00	10,000.00		10,000.00	6,578.92	3,421.08
Other Expenses	21-180	2	15,000.00	15,000.00		15,000.00	5,166.77	9,833.23
Preparation of a Master Plan	21-180	2	35,000.00	30,000.00		15,000.00	9,946.44	5,053.56
						-		-
						-		-
INSURANCE:						-		-
General Liability	23-210	2	41,319.00	38,230.00		38,230.00	38,230.00	-
Workers Compensation Insurance	23-215	2	36,715.00	36,134.00		36,134.00	36,134.00	-
Employee Group Health	23-220	2	191,964.00	190,000.00		190,000.00	170,350.64	19,649.36
Other Insurance Premiums	23-211	2	28,457.00	23,907.00		23,907.00	15,086.00	8,821.00
						-		-
Health Benefits Waiver	23-222					-		-
Salaries and Wages	23-222	1	4,000.00	4,000.00		4,000.00	2,708.55	1,291.45
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court	43-490					-		-
Salaries and Wages	43-490	1	10,000.00	10,000.00		10,000.00	9,190.00	810.00
Other Expenses	43-490	2	7,000.00	7,000.00		7,000.00	4,730.96	2,269.04
Waterford Township - Interlocal	43-490	2	44,257.00	42,350.00		42,350.00	42,350.00	-
						-		-
Public Defender (P.L. 1997, C. 256)	43-495					-		-
Salaries and Wages	43-495	1	3,600.00	3,600.00		3,600.00	3,170.19	429.81
						-		-
						-		-
PUBLIC SAFETY:						-		-
Fire	25-265					-		-
Other Expenses:	25-265	2				-		-
Fire Hydrant Service	25-265	2	50,470.00	43,000.00		48,500.00	48,190.50	309.50
						-		-
Aid to Volunteer Fire Company	25-255	2	61,680.84	60,471.41		60,471.41	60,471.41	-
						-		-
Fire Safety Official	25-241					-		-
Salaries and Wages	25-241	1	4,000.00	4,000.00		4,000.00	3,376.00	624.00
Other Expenses	25-241	2	5,500.00	5,500.00		5,500.00	3,693.86	1,806.14
						-		-

Sheet 15

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY: (continued)						-		-
Police Department	25-240					-		-
Salaries and Wages	25-240	1	400,000.00	388,000.00		388,000.00	334,800.59	53,199.41
Other Expenses	25-240	2	155,000.00	155,000.00		155,000.00	129,284.25	25,715.75
						-		-
Office of Emergency Management	25-252					-		-
Salaries and Wages	25-252	1	4,800.00	3,800.00		3,800.00	3,700.00	100.00
Other Expenses	25-252	2	3,000.00	3,000.00		3,000.00	1,221.45	1,778.55
						-		-
Municipal Prosecutor	25-275					-		-
Salaries and Wages	25-275	1	6,500.00	6,500.00		6,500.00	5,610.81	889.19
						-		-
						-		-
PUBLIC WORKS:						-		-
Public Works	26-300					-		-
Salaries and Wages	26-300	1	110,000.00	95,000.00		110,000.00	107,163.59	2,836.41
Other Expenses	26-300	2	55,000.00	55,000.00		55,000.00	41,033.24	13,966.76
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS: (continued)						-		-
Public Buildings and Grounds	26-310					-		-
Other Expenses	26-310	2	110,000.00	110,000.00		110,000.00	101,852.05	8,147.95
						-		-
Recycling Program	26-305					-		-
Contractual	26-305	2	150,000.00	150,000.00		150,000.00	136,954.34	13,045.66
						-		-
Garbage and Trash Removal	26-305					-		-
Contractual	26-305	2	190,000.00	190,000.00		190,000.00	167,400.22	22,599.78
						-		-
						-		-
HEALTH AND HUMAN SERVICES:						-		-
Dog Regulation	27-340					-		-
Salaries and Wages	27-340	1				-		-
Other Expenses	27-340	2	7,000.00	6,500.00		6,500.00	6,475.00	25.00
						-		-
Environmental Commission	27-335					-		-
Other Expenses	27-335	2	3,000.00	3,000.00		3,000.00	470.00	2,530.00
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Library						-		-
Salaries and Wages	29-392	1	3,000.00	3,000.00		3,000.00	-	3,000.00
Other Expenses	29-392	2	1,000.00	1,000.00		1,000.00	484.50	515.50
						-		-
Senior Citizen's Program	28-370					-		-
Other Expenses	28-370	2	2,000.00	2,000.00		2,000.00	1,307.03	692.97
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-







## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	50,000.00	35,000.00		35,000.00	33,968.78	1,031.22
Other Expenses	22-195	2	8,000.00	5,500.00		5,500.00	4,937.14	562.86
Plumbing Inspector	22-196					-		-
Salaries and Wages	22-196	1	5,500.00	5,500.00		5,500.00	2,647.12	2,852.88
Electrical Inspector	22-197					-		-
Salaries and Wages	22-197	1	5,500.00	5,500.00		5,500.00	2,753.00	2,747.00
Fire Inspector	22-198					-		-
Salaries and Wages	22-198	1	4,000.00	4,000.00		4,000.00	3,779.50	220.50
Fire Official - Sub Code	22-199					-		-
Salaries and Wages	22-199	1	5,500.00	5,500.00		5,500.00	2,753.00	2,747.00
Building Subcode Inspector	22-200					-		-
Salaries and Wages	22-200	1	10,000.00	10,000.00		10,000.00	3,887.50	6,112.50
						-		-
						-		-
						-		-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
Celebration of Public Events						-		-
Other Expenses	30-420	2	25,000.00	30,000.00		35,000.00	33,810.59	1,189.41
						-		-
						-		-
UTILITY EXPENSES AND BULK PURCHASES						-		-
Street Lighting	31-435	2	50,000.00	42,000.00		46,000.00	45,191.48	808.52
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Operations (Item 8(A)) within "CAPS"</b>	<b>34-199</b>		2,237,262.84	2,141,992.41	-	2,141,992.41	1,892,109.29	249,883.12
<b>B. Contingent</b>	<b>35-470</b>	<b>2</b>			XXXXXXXXXX	-		-
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-201</b>		2,237,262.84	2,141,992.41	-	2,141,992.41	1,892,109.29	249,883.12
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	<b>34-201</b>	<b>1</b>	806,400.00	744,400.00	-	764,400.00	678,819.92	85,580.08
<b>Other Expenses (Including Contingent)</b>	<b>34-201</b>	<b>2</b>	1,430,862.84	1,397,592.41	-	1,377,592.41	1,213,289.37	164,303.04





## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<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		23,888.00	22,454.00		22,454.00	22,454.00	-
Social Security System (O.A.S.I.)	36-472		70,000.00	70,000.00		70,000.00	67,761.79	2,238.21
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		136,509.00	134,509.00		134,509.00	134,509.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		1,500.00	1,500.00		1,500.00	-	1,500.00
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		500.00	500.00		500.00	-	500.00
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		<b>232,397.00</b>	<b>228,963.00</b>	<b>-</b>	<b>228,963.00</b>	<b>224,724.79</b>	<b>4,238.21</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>2,469,659.84</b>	<b>2,370,955.41</b>	<b>-</b>	<b>2,370,955.41</b>	<b>2,116,834.08</b>	<b>254,121.33</b>





## CURRENT FUND - APPROPRIATIONS

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

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
<b>Total Uniform Construction Code Appropriations</b>	<b>22-999</b>	-	-	-	-	-	-	-





## CURRENT FUND - APPROPRIATIONS

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

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)</b>	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 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899					-	-	-
						-	-	-
Safe and Secure Communities Program- P.L. 1994,	41-503					-	-	-
Chapter 220	41-503					-	-	-
Police	41-503					-	-	-
Salaries and Wages	41-503	1	128,308.08	115,338.00		115,338.00	115,338.00	-
Recycling Tonnage Grant	41-569	2		4,853.07		4,853.07	4,853.07	-
Camden County Open Space - Bikeway	41-871	2				-	-	-
Clean Communities Program	41-602	2		5,160.55		5,160.55	5,160.55	-
County Recreation Facility Enhancement Program	41-871	2		25,000.00		25,000.00	25,000.00	-
Alcohol Rehabilitation	41-501	2	631.73			-	-	-
Community Development Block Grant	41-856	2	774.40	17,000.00		17,000.00	17,000.00	-
Body Armor	41-505	2	1,773.80	1,052.44		1,052.44	1,052.44	-
New Jersey Historic Trust Grant - John Lucas House	41-591	2		100,000.00		100,000.00	100,000.00	-
Federal Highway Administration Grant TAP-0561(303)	41-859	2		488,754.50		488,754.50	488,754.50	-
DMV Inspections	41-665	2	250.00	100.00		100.00	100.00	-
						-	-	-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
						-	-	-
Camden DWI Enforcement		2		1,140.00		1,140.00	1,140.00	-
Federal Highway Administration Grant TAP-0561(303)		2		104,247.50		104,247.50	104,247.50	-
COVID Stimulus - State ARP		2	14,275.80			-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS" (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		146,013.81	862,646.06	-	862,646.06	862,646.06	-
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>		146,013.81	862,646.06	-	862,646.06	862,646.06	-
<b>Detail:</b>								
<b>Salaries &amp; Wages</b>	<b>34-305</b>	<b>1</b>	128,308.08	115,338.00	-	115,338.00	115,338.00	-
<b>Other Expenses</b>	<b>34-305</b>	<b>2</b>	17,705.73	747,308.06	-	747,308.06	747,308.06	-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(C) Capital Improvements - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<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>		55,000.00	55,000.00	-	55,000.00	55,000.00	-





## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<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		22,480.00	23,000.00	XXXXXXXXXX	23,000.00	23,000.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999		22,480.00	23,000.00	XXXXXXXXXX	23,000.00	23,000.00	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		71,099.65	36,466.38	XXXXXXXXXX	36,466.38	36,466.38	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		957,990.41	1,585,954.94	-	1,585,954.94	1,585,954.93	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<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</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		957,990.41	1,585,954.94	-	1,585,954.94	1,585,954.93	-
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400		3,427,650.25	3,956,910.35	-	3,956,910.35	3,702,789.01	254,121.33
<b>(M) Reserve for Uncollected Taxes</b>	50-899		239,809.93	245,116.13	XXXXXXXXXX	245,116.13	245,116.13	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499		3,667,460.18	4,202,026.48	-	4,202,026.48	3,947,905.14	254,121.33



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for</b>	34-299	2,469,659.84	2,370,955.41	-	2,370,955.41	2,116,834.08	254,121.33
Municipal Purposes within "CAPS"	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	-	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	-	-	-	-	-	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	146,013.81	862,646.06	-	862,646.06	862,646.06	-
<b>Total Operations Excluded from "CAPS"</b>	34-305	146,013.81	862,646.06	-	862,646.06	862,646.06	-
<b>(C) Capital Improvements</b>	44-999	55,000.00	55,000.00	-	55,000.00	55,000.00	-
<b>(D) Municipal Debt Service</b>	45-999	663,396.95	608,842.50	-	608,842.50	608,842.49	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	46-999	22,480.00	23,000.00	XXXXXXXXXX	23,000.00	23,000.00	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	71,099.65	36,466.38	XXXXXXXXXX	36,466.38	36,466.38	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	50-899	239,809.93	245,116.13	XXXXXXXXXX	245,116.13	245,116.13	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	3,667,460.18	4,202,026.48	-	4,202,026.48	3,947,905.14	254,121.33







## DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	145,000.00	140,000.00		140,000.00	140,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	14,000.00	21,000.00		21,000.00	20,118.76	XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
USDA & NJEIT Bonds & Loans	55-524	102,444.00	80,844.00		80,844.00	63,548.85	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

## DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540				-		-
Social Security System (O.A.S.I.)	55-541				-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
<b>Judgements</b>	55-531				-		XXXXXXXXXX
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX	-		XXXXXXXXXX
<b>Surplus (General Budget )</b>	55-545			XXXXXXXXXX	-		XXXXXXXXXX
<b>TOTAL SEWER UTILITY APPROPRIATIONS</b>	55-599	420,444.00	324,844.00	-	324,844.00	302,356.92	4,310.69

### DEDICATED ASSESSMENT BUDGET

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

### DEDICATED ASSESSMENT BUDGET UTILITY

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

## DEDICATED ASSESSMENT BUDGET UTILITY

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

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2023 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: Affordable Housing NJSA 40A:12A-3 Developer's Escrow Fund; Disposal of Forfeited Property; Recycling Program; Board of Recreation Commission; Donations for Recreation Activities; Uniform Fire Safety Act Penalty Monies; Open Space, Recreation, Farmland and Historic Preservation Trust; Donations; Senior Recreation Center, Cricket Field; Parking Offenses Adjudication Act; Outside Employment of Off-Duty - Police.

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



## APPENDIX TO BUDGET STATEMENT

### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2022

ASSETS		
Cash and Investments	1110100	2,215,743.78
Due from State of N.J.(c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	3,539.45
Tax Title Lien Receivable	1110400	26,978.31
Property Acquired by Tax Title Lien Liquidation	1110500	1,611,800.00
Other Receivables	1110600	30,377.38
Deferred Charges Required to be in 2023 Budget	1110700	22,480.00
Deferred Charges Required to be in Budgets Subsequent to 2023	1110800	-
<b>Total Assets</b>	<b>1110900</b>	<b>3,910,918.92</b>

### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	1,006,592.23
Reserves for Receivables	2110200	1,672,695.14
Surplus	2110300	1,231,631.55
<b>Total Liabilities, Reserves and Surplus</b>	<b>XXXXXX</b>	<b>3,910,918.92</b>

School Tax Levy Unpaid	2220170	360,245.50
Less: School Tax Deferred	2220200	360,245.50
*Balance Included in Above "Cash Liabilities"	2220300	-

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

		YEAR 2022	YEAR 2021
Surplus Balance, January 1	2310100	1,234,369.97	768,284.54
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Current Taxes:*(Percentage Collected 2022: 100%, 2021: 100%)	2310200	9,534,298.23	9,355,760.54
Delinquent Taxes	2310300	6,108.19	7,063.46
Other Revenues and Additions to Income	2310400	1,669,500.00	1,354,052.05
<b>Total Funds</b>	<b>2310500</b>	<b>12,444,276.39</b>	<b>11,485,160.59</b>
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	2310600	3,956,910.34	3,098,036.34
School Taxes (Including Local and Regional)	2310700	5,069,134.50	4,950,314.00
County Taxes (Including Added Tax Amounts)	2310800	2,054,563.83	2,149,691.11
Special District Taxes	2310900	51,426.69	50,952.22
Other Expenditures and Deductions from Income	2311000	80,609.48	1,796.95
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>11,212,644.84</b>	<b>10,250,790.62</b>
Less: Expenditures to be Raised by Future Taxes	2311200	-	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>11,212,644.84</b>	<b>10,250,790.62</b>
Surplus Balance, December 31	2311400	1,231,631.55	1,234,369.97

\*Nearest even percentage may be used

### Proposed Use of Current Fund Surplus in 2023 Budget

Surplus Balance, December 31	2311500	1,231,631.55
Current Surplus Anticipated in 2023 Budget	2311600	800,000.00
Surplus Balance Remaining	2311700	431,631.55

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

**2023**

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

**CAPITAL BUDGET**

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

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

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

No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

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

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

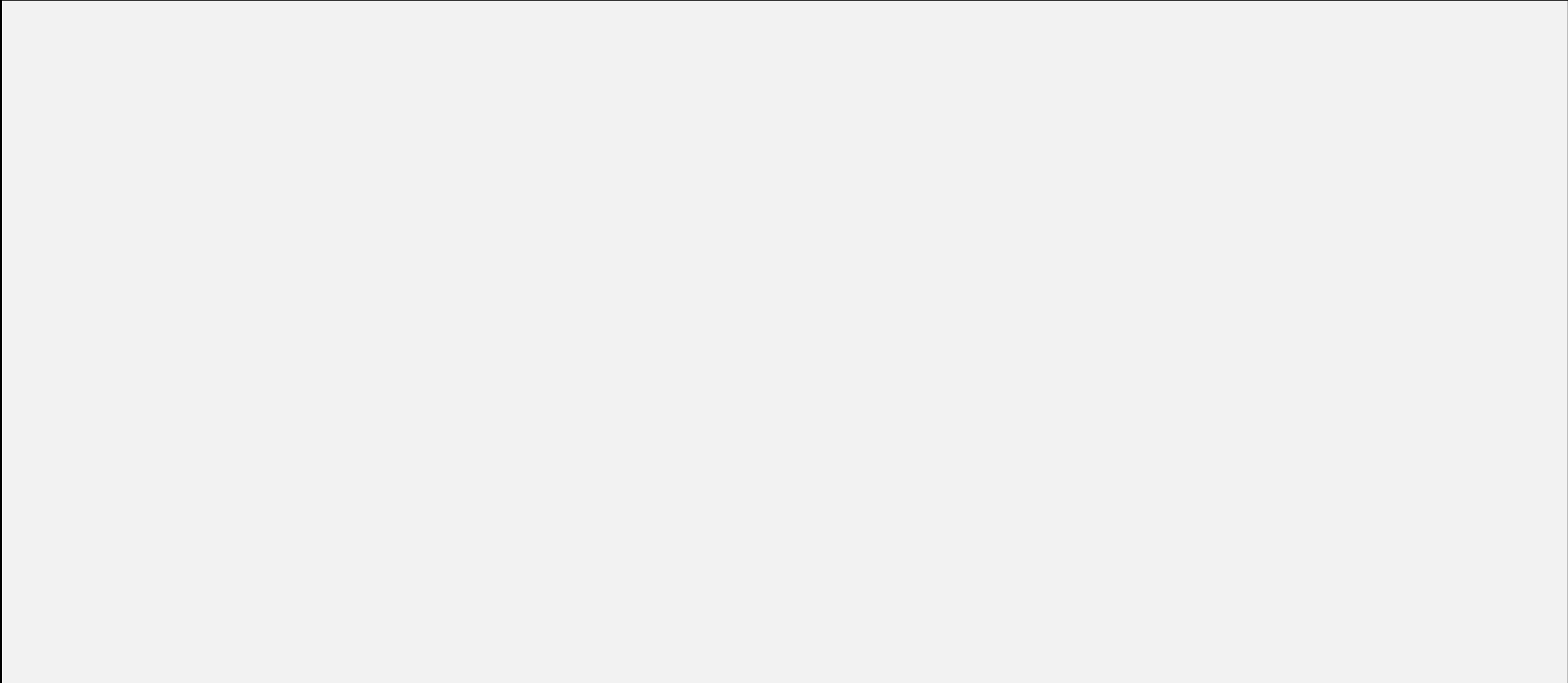
3 years. (Population under 10,000)

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

years exceeding minimum time period.

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

**BOROUGH OF GIBBSBORO  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**



## CAPITAL BUDGET (Current Year Action) 2023

Local Unit

**BOROUGH OF GIBBSBORO**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
Redevelopment Projects	1	600,000.00				10,000.00		190,000.00	400,000.00
Roads, Sidewalks and Concrete Curbs	2	750,000.00				10,500.00		239,500.00	500,000.00
Design & Construct Multi-Purpose Paths	3	1,850,000.00				15,450.00	541,000.00	293,550.00	1,000,000.00
Fire Safety Equipment	4	60,000.00				3,000.00		57,000.00	
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	3,260,000.00	-		-	38,950.00		541,000.00	780,050.00

## CAPITAL BUDGET (Current Year Action) 2023

Local Unit

BOROUGH OF GIBBSBORO

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

Local Unit

**BOROUGH OF GIBBSBORO**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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<b>TOTAL - ALL PROJECTS</b>	XXXXX	3,260,000.00	-	-	38,950.00	-	541,000.00	780,050.00	1,900,000.00

## 6 YEAR CAPITAL PROGRAM - 2023 to 2028 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF GIBBSBORO

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2023	5b 2024	5c 2025	5d 2026	5e 2027	5f 2028
		-							
Redevelopment Projects	1	600,000.00		200,000.00	200,000.00	200,000.00			
Roads, Sidewalks and Concrete Curbs	2	750,000.00		250,000.00	250,000.00	250,000.00			
Design & Construct Multi-Purpose Paths	3	1,850,000.00		850,000.00	500,000.00	500,000.00			
Fire Safety Equipment	4	60,000.00		60,000.00					
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	3,260,000.00	<b>XXXXXXXXXX</b>	1,360,000.00	950,000.00	950,000.00	-	-	-

### 6 YEAR CAPITAL PROGRAM - 2023 to 2028 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF GIBBSBORO

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2023	5b 2024	5c 2025	5d 2026	5e 2027	5f 2028
		-							
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<b>TOTAL - THIS PAGE</b>	XXXXX	-	XXXXXXXXXX	-	-	-	-	-	-





### 6 YEAR CAPITAL PROGRAM - 2023 to 2028 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF GIBBSBORO

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
	-			-						
Redevelopment Projects	600,000.00			30,000.00			570,000.00			
Roads, Sidewalks and Concrete Curbs	750,000.00			37,500.00			712,500.00			
Design & Construct Multi-Purpose Paths	1,850,000.00			65,450.00		541,000.00	1,243,550.00			
Fire Safety Equipment	60,000.00			3,000.00			57,000.00			
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<b>TOTAL - THIS PAGE</b>	3,260,000.00	-	-	135,950.00	-	541,000.00	2,583,050.00	-	-	-







## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 2,237,262.84
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 232,397.00
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 146,013.81
(c) Capital Improvements	44-999	\$ 55,000.00
(d) Municipal Debt Service	45-999	\$ 663,396.95
(e) Deferred Charges - Municipal	46-999	\$ 22,480.00
(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	\$ 71,099.65
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 239,809.93
<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	\$ 3,667,460.18

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 11th day of April, 2023. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2023 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 11th day of April, 2023, \_\_\_\_\_, Clerk

*Signature*

**BOROUGH OF GIBBSBORO**

**OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2022	APPROPRIATIONS	FCOA	Appropriated		Expended 2022	
		2023	2022				for 2023	for 2022	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190	55,585.06	51,426.69		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	55,585.06	51,426.69	-	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:					Payment of Bond Principal	54-920-2				XXXXXXXXXX
Rate Assessed: \$					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Tax Collected to date: \$					Interest on Bonds	54-930-2				XXXXXXXXXX
Total Expended to date: \$					Interest on Notes	54-935-2				XXXXXXXXXX
Total Acreage Preserved to date: (Acres)					Reserve for Future Use	54-950-2	55,585.06	51,426.69		51,426.69
Recreation land preserved in 2022: (Acres)					Total Trust Fund Appropriations:	54-499	55,585.06	51,426.69	-	51,426.69
Farmland preserved in 2022: (Acres)										





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

Contracting Unit: **BOROUGH OF GIBBSBORO**

Year Ending: December 31, 2022

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

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

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

\_\_\_\_\_  
Date

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