

2023 MUNICIPAL BUDGET

Municipal Budget of the Borough of Audubon Park 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 3rd 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 5th day of April, 2023

DocuSigned by:
Dawn Pennock
Clerk
2 Road C
Address
Audubon Park, NJ 08106
Address
856-547-5236
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 3rd day of April, 2023

DocuSigned by:
Michael Holt
Registered Municipal Accountant
618 Stokes Road
Address
Medford, NJ 08057
Address
609.953.0612
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 3rd day of April, 2023

DocuSigned by:
Dawn S Thompson
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: _____,

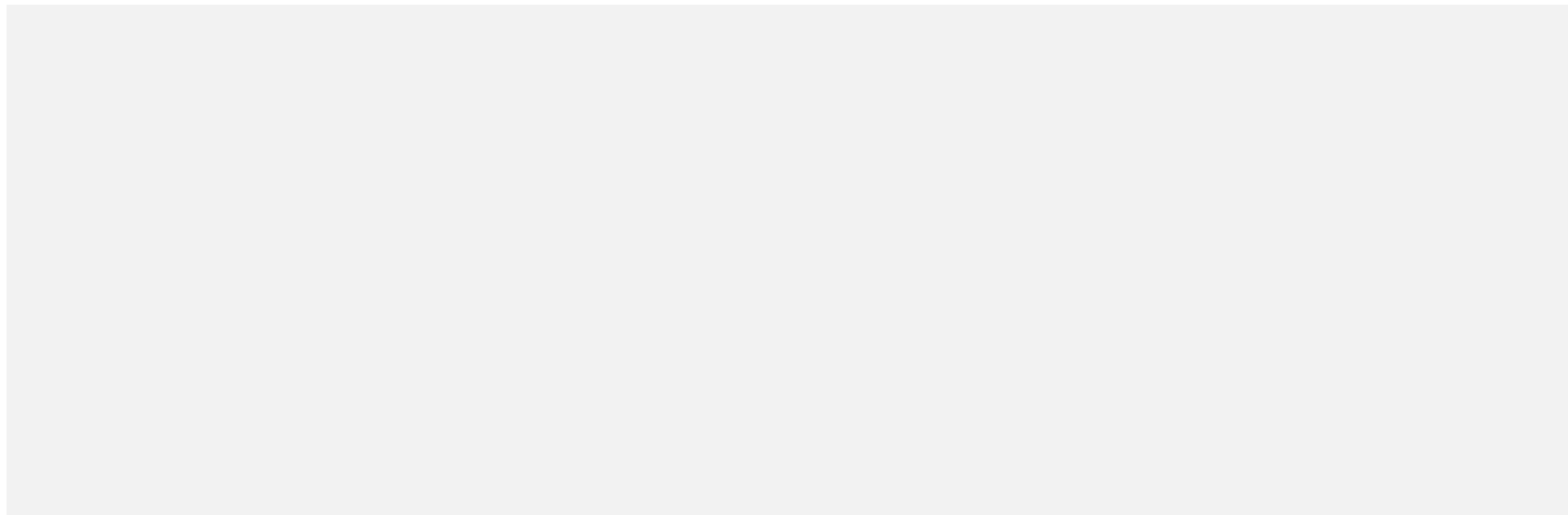
By: _____

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

Contracting Unit: Audubon Park 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.

04/05/2023
Date

DocuSigned by:
Down Pennock
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 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).**
- h) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- i) 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.**
- j) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

**Information Required for
Municipal Budget Document:**

**Municipal Budget Version 2023.1
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

Audubon Park Borough, Camden County
 BOROUGH OF AUDUBON PARK
 CAMDEN
 AUDUBON PARK
 BOROUGH
 COUNCIL MEMBERS
 2 ROAD C

 AUDUBON PARK, NJ 08106
 856-547-5236
 856-546-5143

	Cert #
DAWN M. PENNOCK	C-1464
RYAN GILES	T-8337
DAWN S. THOMPSON	N0516
MICHAEL HOLT	CR473
STUART PLATT	

 RETROSPECT

	Day	Month
Date of Introduction	3	April
Date of Advertisement	14	April
Date of Public Hearing	1	May

 Time of Public Hearing: 7

Net Valuation Taxable Current	20,987,938
Net Valuation Taxable Prior	20,987,938
	-

Budget Year	2023	Budget Year Type:	Calendar Year
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Municipal Code: 0402

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 Impr
of Years
Beginning Year
Ending Year



Date of Original Appt.

1/1/2008

Calendar or State Fiscal

Improvement Program

3
2023
2025

2023 Municipal Budget

of the BOROUGH of AUDUBON PARK County of
 CAMDEN for the fiscal year 2023.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated	
	2023	2022
1. Surplus	29,825.46	26,431.64
2. Total Miscellaneous Revenues	378,174.54	445,007.30
3. Receipts from Delinquent Taxes		
4. a) Local Tax for Municipal Purposes	884,000.00	813,000.00
b) Addition to Local School District Tax		
c) Minimum Library Tax		
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	884,000.00	813,000.00
Total General Revenues	1,292,000.00	1,284,438.94

Summary of Appropriations	2023 Budget	Final 2022 Budget
1. Operating Expenses: Salaries & Wages	248,966.78	225,384.44
Other Expenses	801,764.91	873,713.04
2. Deferred Charges & Other Appropriations	36,182.71	41,194.80
3. Capital Improvements	62,585.60	15,646.66
4. Debt Service (Include for School Purposes)	142,500.00	128,500.00
5. Reserve for Uncollected Taxes		
Total General Appropriations	1,292,000.00	1,284,438.94
Total Number of Employees	15	15

BOROUGH OF AUDUBON PARK SUMMARY OF 2023 BUDGET

Total Budget	1,292,000.00	100.0%	Future Budget Projections					
			2024	2025	2026	2027	2028	
Employee Costs:								
Salaries & Wages								
Sheet 17	136,358.46		102.00%	139,085.63	141,867.34	144,704.69	147,598.78	150,550.76
Sheet 25	112,608.32		102.00%	114,860.49	117,157.70	119,500.85	121,890.87	124,328.68
Total	<u>248,966.78</u>			<u>253,946.12</u>	<u>259,025.04</u>	<u>264,205.54</u>	<u>269,489.65</u>	<u>274,879.44</u>
Social Security								
Sheet 19	16,897.71		102.00%	17,235.66	17,580.38	17,931.99	18,290.62	18,656.44
Pensions etc.								
Sheet 19	15,285.00		102.00%	15,590.70	15,902.51	16,220.56	16,544.98	16,875.88
Sheet 19	-		105.00%	-	-	-	-	-
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	5,000.00		102.00%	5,100.00	5,202.00	5,306.04	5,412.16	5,520.40
Direct Employee Costs	<u>286,149.49</u>	22.1%						
General Liability Insurance								
Sheet 14	<u>1,200.00</u>	0.1%		1,224.00	1,248.48	1,273.45	1,298.92	1,324.90
Debt Service:								
Sheet 27	<u>142,500.00</u>	11.0%		145,350.00	148,257.00	151,222.14	154,246.58	157,331.51
Reserve for Uncollected Taxes:								
Sheet 29	<u>-</u>	0.0%						
Capital Funds:								
Sheet 26a	<u>62,585.60</u>	4.8%		63,837.31	65,114.06	66,416.34	67,744.67	69,099.56
Deferred Charges:								
Sheet 28	<u>-</u>	0.0%						
Grants:								
Sheet 25 (less Salaries & Wages above)	<u>5,327.47</u>	0.4%		5,434.02	5,542.70	5,653.55	5,766.62	5,881.96
All Other Departmental OE's:								
Various Line Items	<u>794,237.44</u>	61.5%	102.00%	810,122.19	826,324.63	842,851.13	859,708.15	876,902.31
			Projected Budget Totals	<u>1,317,840.00</u>	<u>1,344,196.80</u>	<u>1,371,080.74</u>	<u>1,398,502.35</u>	<u>1,426,472.40</u>

**BOROUGH OF AUDUBON PARK
2023 BUDGET FUNDING**

Budget Funding:

Fund Balance	29,825.46
Local Revenues	269,824.07
State Aid	103,023.00
Grants	5,327.47
Delinquent Tax	-
Local Purpose Tax	884,000.00
	<u>1,292,000.00</u>

Ratables	20,987,938
Tax Rate	4.212
Increase	0.338

Project Tax Results

	2023	2024	2025	2026	2027
	29,825.46	54,825.46	79,825.46	104,825.46	129,825.46
	269,824.07	419,824.07	569,824.07	719,824.07	869,824.07
	1,018,190.47	869,547.27	721,431.21	573,852.82	426,822.87
	<u>1,317,840.00</u>	<u>1,344,196.80</u>	<u>1,371,080.74</u>	<u>1,398,502.35</u>	<u>1,426,472.40</u>
	28,987,938	36,987,938	44,987,938	52,987,938	60,987,938
	3.512	2.351	1.604	1.083	0.700
	(0.699)	(1.162)	(0.747)	(0.521)	(0.383)
LEVY CAP CAL					
<i>Prior Year</i>	884,000.00	1,018,190.47	869,547.27	721,431.21	573,852.82
2%	17,680.00	20,363.81	17,390.95	14,428.62	11,477.06
<i>Debt Service & Health</i>	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00
<i>Ratables Added</i>	14,000.00	15,000.00	16,000.00	17,000.00	18,000.00
<i>CAP Max</i>	1,060,680.00	1,198,554.28	1,047,938.22	897,859.83	748,329.88
<i>Over / (Under) CAP</i>	(42,489.53)	(329,007.01)	(326,507.01)	(324,007.01)	(321,507.01)

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	29,825.46	26,431.64	3,393.82	12.84%
Local	269,824.07	227,750.00	42,074.07	18.47%
State Aid	103,023.00	103,023.00	-	0.00%
State & Federal Grants	5,327.47	114,234.30	(108,906.83)	-95.34%
Delinquent Tax	-	-	-	#DIV/0!
Local Purpose Tax	884,000.00	813,000.00	71,000.00	8.73%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	1,292,000.00	1,284,438.94	7,561.06	0.59%
APPROPRIATIONS				
Salaries & Wages	248,966.78	225,384.44	23,582.34	10.46%
Other Expenses	796,437.44	759,478.74	36,958.70	4.87%
Statutory & Deferred Charges	36,182.71	41,194.80	(5,012.09)	-12.17%
State & Federal Grants	5,327.47	114,234.30	(108,906.83)	-95.34%
Capital (without grants)	62,585.60	15,646.66	46,938.94	299.99%
Debt Service	142,500.00	128,500.00	14,000.00	10.89%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	-	-	-	#DIV/0!
TOTAL APPROPRIATIONS	1,292,000.00	1,284,438.94	7,561.06	0.005887
Adopted Emergencies		-		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	884,000.00	813,000.00	71,000.00	8.73%
Local Tax Rate	4.2119	3.8737	0.3383	8.73%
Assessed Valuation	20,987,938	20,987,938	-	0.00%

STATUS OF "CAPS"

SPENDING CAP		2% LEVY CAP
	CAP @ 0.5%	CAP COLA
CAP Base from Prior Year	476,435.00	476,435.00
Rate Applied	0.50%	3.50%
Allowable CAP	478,817.18	493,110.23
Additions:		
See Sheet 3b	864.97	864.97
Other		
Total CAP Allowable	479,682.15	493,975.20
Budget Expenditures Sheet 19	492,987.17	492,987.17
Remaining or (Excess)	(13,305.03)	988.02

2% LEVY CAP
919,151.00 MAX
884,000.00 ACTUAL
(35,151.00) + OR ()
Must be zero or () to Introduce Budget

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	123,901.51	113,587.23	10,314.28
Used to Fund Budget	29,825.46	26,431.64	3,393.82
Remaining Balance	94,076.05	87,155.59	6,920.46

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	100.00%	100.00%	0.00%
Used for Reserve for Taxes	100.00%	100.00%	0.00%
Remaining	0.00%	0.00%	0.00%

**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)	1,292,000.00	XXXXXXXXXXXX
2	Local District School Tax		368,003.00
	Actual		
	Estimate	380,000.00	XXXXXXXXXXXX
3	Regional School District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
4	Regional High School Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
5	County Tax		165,897.43
	Actual		
	Estimate	185,000.00	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	1,857,000.00	
10	Less: Total Anticipated Revenues from 2023 in Municipal Budget (Item 5)	408,000.00	
11	Cash Required from 2023 to Support Local Municipal Budget and Other Taxes	1,449,000.00	
12	Amount of Item 11 divided by 100.00% equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	1,449,000.00	
<u>Analysis of Item 12:</u>			
	Local School District Tax (Line 2 Above)	380,000.00	
	Regional School District Tax (Line 3 Above)	-	
	Regional High School Tax (Line 4 Above)	-	
	County Tax (Line 5 Above)	185,000.00	
	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	884,000.00	
	Total Amount (Line 12)	1,449,000.00	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	-	
<u>Computation of "Tax in Local Municipal Budget"</u>			
	Item 1 - Total General Appropriations	1,292,000.00	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	-	
	Subtotal	1,292,000.00	
	Less: Item 10 - Total Anticipated Revenues	408,000.00	
	Amount to Be Raised by Taxation in Municipal Budget	884,000.00	
Local Tax for Municipal Purpose		884,000.00	
Addition to Local District School Tax			
Minimum Library Tax			

2023 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2023 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF AUDUBON PARK

COUNTY: CAMDEN

<u>LAWRENCE PENNOCK</u> Mayor's Name	<u>December 31, 2026</u> Term Expires
--	---

Municipal Officials	
<u>DAWN M. PENNOCK</u> Municipal Clerk	1/1/2008 Date of Orig. Appt.
<u>RYAN GILES</u> Tax Collector	<u>C-1464</u> Cert. No.
<u>DAWN S. THOMPSON</u> Chief Financial Officer	<u>T-8337</u> Cert. No.
<u>MICHAEL HOLT</u> Registered Municipal Accountant	<u>N0516</u> Cert. No.
<u>STUART PLATT</u> Municipal Attorney	<u>CR473</u> Lic. No.

Official Mailing Address of Municipality

2 ROAD C
AUDUBON PARK, NJ 08106

Fax #: 856-546-5143

Governing Body Members	
Name	Term Expires
<u>KAREN LEWIS</u>	<u>12/31/2023</u>
<u>GLORIA JONES</u>	<u>12/31/2025</u>
<u>JUDITH DIPASQUALE</u>	<u>12/31/2023</u>
<u>THOMAS GOEBEL</u>	<u>12/31/2025</u>
<u>CATHLEEN LOWE</u>	<u>12/31/2024</u>
<u>AMY PARATORE</u>	<u>12/31/2024</u>

2023 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of AUDUBON PARK, 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

3 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 3 day of April, 2023

apclerk@audubonparknj.com
Clerk

Address
AUDUBON PARK, NJ 08106
Address
856-547-5236
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 3 day of April, 2023

MICHAEL HOLT
Registered Municipal Accountant
Medford, NJ 08055
Address
618 Stokes Rd.
Address
609-953-0612
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 3 day of April, 2023

cfo@audubonparknj.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: _____, 2023

By: _____

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2023
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	492,987.17
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	799,012.83
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	799,012.83
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated 100.00% Percent of Tax Collections	-
Building Aid Allowance 2023 - \$ _____	
for Schools-State Aid 2022 - \$ _____	1,292,000.00
4. Total General Appropriations (Item 9, Sheet 29)	1,292,000.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	408,000.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	884,000.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2022 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	1,284,438.94	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	1,284,438.94	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	1,236,311.60	-	-	-	-	-	-
Reserved	47,796.38	-	-	-	-	-	-
Unexpended Balances Canceled	330.96	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	1,284,438.94	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2022	1,213,500.00	Allowable Operating Appropriations before	
Cap Base Adjustment:	25,636.00	Additional Exceptions per (N.J.S.A. 40A:4-45.3)	488,345.88
Subtotal	1,239,136.00		
Exceptions Less:		Additions:	
Total Other Operations		New Construction (Assessor Certification)	-
Total Uniform Construction Code		2021 Cap Bank Utilized	864.97
Total Interlocal Service Agreement	560,759.00	2022 Cap Bank Utilized	
Total Additional Appropriations			
Total Capital Improvements	15,647.00	Total Additions	864.97
Total Debt Service	128,500.00		
Transferred to Board of Education		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	<u>489,210.85</u>
Type I School Debt			
Total Public & Private Programs	57,795.00	Additional Increase to COLA rate. 3.5%	
Judgements		Amount of Increase allowable. 1.0%	<u>4,764.35</u>
Total Deferred Charges			
Cash Deficit		Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>493,975.20</u>
Reserve for Uncollected Taxes			
Total Exceptions	762,701.00	Total General Appropriations for Municipal Purposes (Sheet 19, H-1)	<u>492,987.17</u>
Amount on Which CAP is Applied	476,435.00	Over or (Under) Appropriations Cap	<u>(988.02)</u>
2.5% CAP	<u>11,910.88</u>		
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	488,345.88		

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 \$ 27,551.68

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 1,915.68

Budgeted Group Insurance - Inside CAP 25,636.00

Budgeted Group Insurance - Utilities

Budgeted Group Insurance - Outside CAP

TOTAL 25,636.00

Instead of receiving Health Benefits, 1 employees have elected an opt-out for 2023. This opt-out amount is budgeted separately.

Health Benefits Waiver
Salaries and Wages \$ 5,000.00

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	813,000.00
Less:	-
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>813,000.00</u>
Plus 2% CAP Increase	<u>16,260.00</u>
ADJUSTED TAX LEVY	<u>829,260.00</u>
Plus: Assumption of Service/Function	<u>25,636.00</u>
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>854,896.00</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

854,896.00

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	
Allowable Pension Obligations Increases	3,316.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	46,939.00
Allowable Debt Service and Capital Leases Inc.	14,331.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	
Add Total Exclusions	<u>64,586.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>331.00</u>

ADJUSTED TAX LEVY

919,151.00

Additions:

New Ratables - Increase for new construction	-
Prior Year's Local Purpose Tax Rate (per \$100)	-
New Ratable Adjustment to Levy	-
Amounts approved by Referendum	
Levy CAP Bank Applied	-

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

919,151.00

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

884,000.00

OVER OR (UNDER) 2% LEVY CAP

(35,151.00)

(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	[REDACTED]
Amount to be Raised by Taxation for Municipal Purpose	[REDACTED]
Available for Banking (CY 2023)	1,370
Amount Used in CY 2023	-
Balance to Expire	1,370

2021

Maximum Allowable Amount to be Raised by Taxation	[REDACTED]
Amount to be Raised by Taxation for Municipal Purpose	[REDACTED]
Available for Banking (CY 2023 - CY 2024)	35,475
Amount Used in CY 2023	-
Balance to Carry Forward (CY 2024)	35,475

2022

Maximum Allowable Amount to be Raised by Taxation	831,094
Amount to be Raised by Taxation for Municipal Purpose	813,000
Available for Banking (CY 2023 - CY 2025)	18,094
Amount Used in CY 2023	[REDACTED]
Balance to Carry Forward (CY 2024 - CY2025)	18,094

2023

Maximum Allowable Amount to be Raised by Taxation	919,151
Amount to be Raised by Taxation for Municipal Purpose	884,000
Available for Banking (CY 2024 - CY 2026)	35,151

Total Levy CAP Bank

88,720

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
1. Surplus Anticipated	08-101	29,825.46	26,431.64	26,431.64
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	29,825.46	26,431.64	26,431.64
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Alcoholic Beverages	08-103			
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110			
Other	08-109			
Interest and Costs on Taxes	08-112			
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
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
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				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	xxxxxxx 10-001	xxxxxxxxxxx 5,327.47	xxxxxxxxxxx 114,234.30	xxxxxxxxxxx 114,234.30

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Utility Operating Surplus of Prior Year	08-116			
TRASH DISPOSAL - AUDUBON PARK MUTUAL HOUSING AUTHORITY	08-107	40,000.00	40,000.00	20,322.92
TRASH REMOVAL - AUDUBON PARK MUTUAL HOUSING AUTHORITY	08-108	66,950.00	65,000.00	65,000.04
AUDUBON BOARD OF EDUCATION - RENTAL OF SCHOOL BUILDING	08-109	45,000.00	18,750.00	36,250.00
LIQUIDATION OF DUE FROM FEDERAL & STATE GRANT FUND	08-110			
Reserve for Municipal Relief Fund Aid	08-109	5,374.07		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	29,825.46	26,431.64	26,431.64
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	-	-	-
Total Section B: State Aid Without Offsetting Appropriations	09-001	103,023.00	103,023.00	103,023.00
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	112,500.00	104,000.00	95,903.84
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	5,327.47	114,234.30	114,234.30
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	157,324.07	123,750.00	121,572.96
Total Miscellaneous Revenues	13-099	378,174.54	445,007.30	434,734.10
4. Receipts from Delinquent Taxes	15-499			
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	408,000.00	471,438.94	461,165.74
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	884,000.00	813,000.00	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-		XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	884,000.00	813,000.00	812,485.07
7. Total General Revenues	13-299	1,292,000.00	1,284,438.94	1,273,650.81

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 FUNCTIONS						-		-
ADMINISTRATIVE AND EXECUTIVE						-		-
SALARIES AND WAGES	20-100	1	56,500.00	40,000.00		40,000.00	40,000.00	-
OTHER EXPENSES	20-100	2	26,612.00	18,252.00		18,252.00	14,542.84	3,709.16
MAYOR AND COUNCIL						-		-
OTHER EXPENSES	20-110	2	8,250.00	8,200.00		8,200.00	8,187.61	12.39
ELECTION						-		-
SALARIES AND WAGES	20-120	1	500.00	500.00		500.00	358.27	141.73
OTHER EXPENSES	20-120	2	1,200.00	1,200.00		1,200.00	1,200.00	-
FINANCIAL ADMINISTRATION						-		-
SALARIES AND WAGES	20-130	1	30,794.64	27,794.64		27,794.64	25,585.21	2,209.43
OTHER EXPENSES	20-130	2	3,850.00	3,850.00		3,850.00	3,849.30	0.70
ANNUAL AUDIT						-		-
OTHER EXPENSES	20-135	2	15,000.00	14,000.00		14,000.00	14,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
						-		-
ASSESSMENT OF TAXES						-		-
SALARIES AND WAGES	20-150	1	1,275.00	1,275.00		1,275.00	1,275.00	-
OTHER EXPENSES	20-150	2				-		-
COLLECTION OF TAXES						-		-
SALARIES AND WAGES	20-145	1	2,500.00			-		-
OTHER EXPENSES	20-145	2				-		-
LEGAL SERVICES AND COSTS						-		-
OTHER EXPENSES	20-155	2	21,700.00	19,000.00		19,000.00	12,452.50	6,547.50
PUBLIC EMPLOYEES' AWARD PROGRAM						-		-
OTHER EXPENSES	20-120	2	1.00	1.00		1.00		1.00
ENGINEERING SERVICES AND COSTS						-		-
OTHER EXPENSES	20-165	2	11,930.00	11,930.00		11,930.00	9,290.00	2,640.00
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (CONTINUED)						-		-
CODE ENFORCEMENT						-		-
CODE ENFORCEMENT OFFICER						-		-
SALARIES AND WAGES	22-200	1		3,000.00		3,000.00	3,000.00	-
						-		-
INSURANCE						-		-
WORKERS' COMPENSATION	23-215	2	5,275.00	6,400.00		6,400.00	6,400.00	-
GROUP INSURANCE FOR EMPLOYEES	23-220	2	25,636.00			-		-
OTHER INSURANCE	23-210	2	29,500.00	26,044.00		26,044.00	26,044.00	-
UNEMPLOYMENT COMPENSATION	23-225	2	1,200.00	1,200.00		1,200.00	999.66	200.34
HEALTH BENEFIT WAIVER						-		-
SALARIES AND WAGES	23-225	1	5,000.00	5,000.00		5,000.00	5,000.00	-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY						-		-
FIRST AID ORGANIZATION CONTRIBUTION - EMS	25-260	2	22,000.00	22,000.00		22,000.00	22,000.00	-
						-		-
OFFICE OF EMERGENCY MANAGEMENT						-		-
SALARIES AND WAGES	25-252	1	2,500.00	2,500.00		2,500.00	2,500.00	-
OTHER EXPENSES	25-252	2	2,500.00	2,500.00		2,500.00	2,133.05	366.95
						-		-
FIRE						-		-
SALARIES AND WAGES	25-252	1	6,702.02	6,702.00		6,702.00	6,702.00	-
						-		-
AID TO VOLUNTEER FIRE COMPANY						-		-
OTHER EXPENSES	25-265	2				-		-
STREETS AND ROADS						-		-
PUBLIC BUILDINGS AND GROUNDS						-		-
SALARIES AND WAGES	26-310	1		5,000.00		5,000.00	2,317.50	2,682.50
OTHER EXPENSES	26-310	2	62,000.00	73,689.99		73,689.99	73,059.33	630.66
						-		-
						-		-
						-		-
						-		-

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
STREETS AND ROADS (CONTINUED)						-		-
GARBAGE AND TRASH DISPOSAL						-		-
OTHER EXPENSES	26-305	2	40,000.00	40,000.00		40,000.00	34,967.14	5,032.86
						-		-
HEALTH AND WELFARE						-		-
BOARD OF HEALTH						-		-
SALARIES AND WAGES	27-330	1	3,080.80	2,081.80		2,081.80	1,560.60	521.20
OTHER EXPENSES	27-330	2	300.00	300.00		300.00	90.00	210.00
						-		-
DOG REGULATION						-		-
OTHER EXPENSES	27-340	2	3,700.00	2,800.00		2,800.00	1,669.39	1,130.61
						-		-
RECREATION AND EDUCATION						-		-
COURTESY BUSING						-		-
SALARIES AND WAGES	28-370	1		-		-		-
OTHER EXPENSES	28-370	2		1,500.00		1,500.00	1,349.58	150.42
CELEBRATION OF PUBLIC EVENTS, ANNIV OR HOL						-		-
SALARIES AND WAGES	28-370	1		-		-		-
OTHER EXPENSES	28-370	2	10,000.00	13,000.00		13,000.00	12,999.10	0.90
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
RECREATION AND EDUCATION (CONTINUED)						-		-
EXP OF PARTICIPATION IN FREE CNTY LIBRARY						-		-
SALARIES AND WAGES	29-392	1	16,796.00	14,820.00		14,820.00	12,922.65	1,897.35
OTHER EXPENSES	29-392	2	4,000.00	4,000.00		4,000.00	350.19	3,649.81
						-		-
SENIOR CITIZENS						-		-
SALARIES AND WAGES	28-370	1	-	1.00		1.00		1.00
OTHER EXPENSES	28-370	2	3,000.00	2,000.00		2,000.00	2,000.00	-
						-		-
PARKS AND PLAYGROUNDS						-		-
SALARIES AND WAGES	28-375	1	10,710.00	9,710.00		9,710.00	9,258.75	451.25
OTHER EXPENSES	28-375	2	3,000.00	1,000.00		1,000.00	977.33	22.67
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CURRENT FUND - APPROPRIATIONS

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

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

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

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1			-		-	
Other Expenses	22-195	2			-		-	
					-		-	
					-		-	
					-		-	
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
MAINTENANCE OF EQUIPMENT	31-440	2	3,342.00	2,500.00		2,500.00	2,079.65	420.35
						-		-
UTILITIES:						-		-
TELEPHONE	31-440	2	11,000.00	10,982.71		10,982.71	10,975.76	6.95
STREET LIGHTING	31-435	2	450.00	450.00		450.00		450.00
CABLE/INTERNET ACCESS	31-450	2	5,000.00	4,420.00		4,420.00	4,420.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
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					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
Total Operations {Item 8(A)} within "CAPS"	34-199		456,804.46	409,604.14	-	409,604.14	376,516.41	33,087.73
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		456,804.46	409,604.14	-	409,604.14	376,516.41	33,087.73
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	136,358.46	118,384.44	-	118,384.44	110,479.98	7,904.46
Other Expenses (Including Contingent)	34-201	2	320,446.00	291,219.70	-	291,219.70	266,036.43	25,183.27

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Appropriation Reserves	46-894		-	2,426.80	XXXXXXXXXX	2,426.80	2,426.80	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 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	15,285.00	14,768.00		14,768.00	14,768.00	-
Social Security System (O.A.S.I.)	36-472	16,897.71	20,000.00		20,000.00	16,899.01	3,100.99
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475				-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225				-		-
					-		-
		-			-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	4,000.00	4,000.00		4,000.00	715.03	3,284.97
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	36,182.71	41,194.80	-	41,194.80	34,808.84	6,385.96
(F) Judgments	37-480				-		XXXXXXX
(G) Cash Deficit of Preceding Year	46-855				-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	492,987.17	450,798.94	-	450,798.94	411,325.25	39,473.69

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		3,094.00	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TRASH REMOVAL - BOROUGH OF OAKLYN						-		-
OTHER EXPENSES	42-107	2	66,950.00	65,000.00		65,000.00	65,000.00	-
						-		-
POLICE AND COURT SERVICES - TOWNSHIP OF H	42-106	2	405,947.44	403,259.04		403,259.04	403,259.04	-
						-		-
TAX COLLECTOR - TOWNSHIP OF HADDON						-		-
SALARIES AND WAGES	42-103	1	13,108.32	7,500.00		7,500.00	5,715.70	1,784.30
						-		-
CLERK - TOWNSHIP OF HADDON						-		-
SALARIES AND WAGES	42-119	1	65,000.00	65,000.00		65,000.00	65,000.00	-
						-		-
TREASURER-TOWNSHIP OF HADDON						-		-
SALARIES AND WAGES	42-120	1	34,500.00	34,500.00		34,500.00	27,961.61	6,538.39
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
Total Interlocal Municipal Service Agreements	42-999	585,505.76	575,259.04	-	575,259.04	566,936.35	8,322.69

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-	
					-		-	
					-		-	
					-		-	
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					-		-	
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
						-	-	-
CLEAN COMMUNITIES GRANT	40-770	2	4,000.00	8,000.00		8,000.00	8,000.00	-
RECYCLING TONNAGE GRANT	40-701	2	1,327.47	1,356.42		1,356.42	1,356.42	-
CAMDEN COUNTY RECREATION ENHANCEMENT	40-704	2		-		-	-	-
						-	-	-
COMMUNITY DEVELOPMENT BLOCK GRANT	40-705	2		-		-	-	-
FEDERAL ARP FUNDS	40-835	2		104,877.88		104,877.88	104,877.88	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
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						-	-	-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
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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
						-	-	-
						-	-	-
						-	-	-
						-	-	-
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						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		5,327.47	114,234.30	-	114,234.30	114,234.30	-
Total Operations - Excluded from "CAPS"	34-305		593,927.23	689,493.34	-	689,493.34	681,170.65	8,322.69
Detail:								
Salaries & Wages	34-305	1	112,608.32	107,000.00	-	107,000.00	98,677.31	8,322.69
Other Expenses	34-305	2	481,318.91	582,493.34	-	582,493.34	582,493.34	-

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
Down Payments on Improvements	44-902				-		-
Capital Improvement Fund	44-901	5,000.00	5,000.00	xxxxxxxxxx	5,000.00	5,000.00	-
					-		-
PURCHASE OF FIRE TRUCK	44-904	57,585.60	5,146.66		5,146.66	5,146.66	-
IMPROVEMENTS TO MUNICIPAL BUILDING	44-905		5,500.00		5,500.00	5,500.00	-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(C) Capital Improvements - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		62,585.60	15,646.66	-	15,646.66	15,646.66	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		130,000.00	125,000.00		125,000.00	125,000.00	XXXXXXXXXX
Interest on Bonds	45-930					-		XXXXXXXXXX
Interest on Notes	45-935		12,500.00	3,500.00		3,500.00	3,169.04	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		142,500.00	128,500.00	-	128,500.00	128,169.04	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		799,012.83	833,640.00	-	833,640.00	824,986.35	8,322.69

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925				-		XXXXXXXXXX
Interest on Bonds	48-930				-		XXXXXXXXXX
Interest on Notes	48-935				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from	48-999	-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407				-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409	-	-	-	-	-	XXXXXXXXXX
District School Purposes (Items (I) and (J) - (K) Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	799,012.83	833,640.00	-	833,640.00	824,986.35	8,322.69
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	1,292,000.00	1,284,438.94	-	1,284,438.94	1,236,311.60	47,796.38
(M) Reserve for Uncollected Taxes	50-899	-		XXXXXXXXXX	-	-	XXXXXXXXXX
9. Total General Appropriations	34-499	1,292,000.00	1,284,438.94	-	1,284,438.94	1,236,311.60	47,796.38

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
(H-1) Total General Appropriations for	34-299	492,987.17	450,798.94	-	450,798.94	411,325.25	39,473.69
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	3,094.00	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	585,505.76	575,259.04	-	575,259.04	566,936.35	8,322.69
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	5,327.47	114,234.30	-	114,234.30	114,234.30	-
Total Operations Excluded from "CAPS"	34-305	593,927.23	689,493.34	-	689,493.34	681,170.65	8,322.69
(C) Capital Improvements	44-999	62,585.60	15,646.66	-	15,646.66	15,646.66	-
(D) Municipal Debt Service	45-999	142,500.00	128,500.00	-	128,500.00	128,169.04	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
Total General Appropriations	34-499	1,292,000.00	1,284,438.94	-	1,284,438.94	1,236,311.60	47,796.38

DEDICATED ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2023 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income:

Disposal of Forfeited Property; 4th of July Celebration Donations; Audubon Park Community Garden 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, 2022

ASSETS		
Cash and Investments	1110100	443,629.57
Due from State of N.J.(c. 20, P.L. 1961)	1111000	5,950.00
Federal and State Grants Receivable	1110200	56,318.75
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	
Tax Title Lien Receivable	1110400	
Property Acquired by Tax Title Lien Liquidation	1110500	
Other Receivables	1110600	94,854.15
Deferred Charges Required to be in 2023 Budget	1110700	-
Deferred Charges Required to be in Budgets Subsequent to 2023	1110800	-
Total Assets	1110900	600,752.47

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	476,821.77
Reserves for Receivables	2110200	29.19
Surplus	2110300	123,901.51
Total Liabilities, Reserves and Surplus	XXXXXX	600,752.47

School Tax Levy Unpaid	2220170	234,305.28
Less: School Tax Deferred	2220200	184,001.50
*Balance Included in Above "Cash Liabilities"	2220300	50,303.78

		YEAR 2022	YEAR 2021
Surplus Balance, January 1	2310100	113,587.23	65,141.65
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2022: 100%, 2021: 100%)	2310200	1,346,385.50	1,363,765.42
Delinquent Taxes	2310300		
Other Revenues and Additions to Income	2310400	484,458.45	504,882.72
Total Funds	2310500	1,944,431.18	1,933,789.79
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXX	XXXXXXXX
Municipal Appropriations	2310600	1,284,107.98	1,273,387.40
School Taxes (Including Local and Regional)	2310700	370,023.50	368,168.50
County Taxes (Including Added Tax Amounts)	2310800	165,897.43	178,646.19
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	500.76	0.47
Total Expenditures and Tax Requirements	2311100	1,820,529.67	1,820,202.56
Less: Expenditures to be Raised by Future Taxes	2311200	-	
Total Adjusted Expenditures and Tax Requirements	2311300	1,820,529.67	1,820,202.56
Surplus Balance, December 31	2311400	123,901.51	113,587.23

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2023 Budget

Surplus Balance, December 31	2311500	123,901.51
Current Surplus Anticipated in 2023 Budget	2311600	29,825.46
Surplus Balance Remaining	2311700	94,076.05

(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 AUDUBON PARK
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Borough Council has reviewed its future capital needs and presents the following Capital Budget

**CAPITAL BUDGET (Current Year Action)
2023**

Local Unit BOROUGH OF AUDUBON PARK

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 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	
VARIOUS IMPROVMENTS OR PURPOSES	1	100,000.00			5,000.00			95,000.00	
PURCHASE OF A FIRE TRUCK	2	57,585.60		57,585.60					
	3	-							
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TOTAL - THIS PAGE	XXXXX	157,585.60	-	57,585.60	5,000.00	-	-	95,000.00	-

CAPITAL BUDGET (Current Year Action) 2023

Local Unit BOROUGH OF AUDUBON PARK

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 AUDUBON PARK

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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TOTAL - ALL PROJECTS	xxxxx	157,585.60	-	57,585.60	5,000.00	-	-	95,000.00	-

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

Local Unit BOROUGH OF AUDUBON PARK

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2023	5b 2024	5c 2025	5d	5e	5f
VARIOUS IMPROVMENTS OR PURPOSES	1	100,000.00							
PURCHASE OF A FIRE TRUCK	2	57,585.60							
	3	-							
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TOTAL - THIS PAGE	XXXXX	157,585.60	XXXXXXXXXX	-	-	-	-	-	-

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

Local Unit BOROUGH OF AUDUBON PARK

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

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

Local Unit BOROUGH OF AUDUBON PARK

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2023	5b 2024	5c 2025	5d	5e	5f
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TOTAL - ALL PROJECTS	XXXXX	157,585.60	XXXXXXXXXX	-	-	-	-	-	-

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

Local Unit BOROUGH OF AUDUBON

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
VARIOUS IMPROVEMENTS OR PURPOSES	100,000.00			5,000.00					
PURCHASE OF A FIRE TRUCK	57,585.60			2,879.28					
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TOTAL - THIS PAGE	157,585.60	-	-	7,879.28	-	-	-	-	-

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

Local Unit BOROUGH OF AUDUBON

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

Local Unit BOROUGH OF AUDUBON

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment
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TOTAL - ALL PROJECTS	157,585.60	-	-	7,879.28	-	-	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2023

RESOLUTION

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH
of AUDUBON PARK, County of CAMDEN 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) \$ 884,000.00 (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

Absent

SUMMARY OF REVENUES

1. General Revenues				
Surplus Anticipated		08-100	\$	29,825.46
Miscellaneous Revenues Anticipated		13-099	\$	378,174.54
Receipts from Delinquent Taxes		15-499	\$	-
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)		07-190	\$	884,000.00
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				\$ -
Total Revenues		13-299	\$	1,292,000.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 456,804.46
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 36,182.71
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 593,927.23
(c) Capital Improvements	44-999	\$ 62,585.60
(d) Municipal Debt Service	45-999	\$ 142,500.00
(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	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ -
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 1,292,000.00

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 _____, 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 _____ day of _____, 2023, _____, Clerk
Signature

BOROUGH OF AUDUBON PARK

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				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				-
Summary of Program					Down Payments on Improvements	54-902-2				-
Year Referendum Passed/Implemented:				(Date)	Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Rate Assessed:		\$			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 2022:				(Acres)	Reserve for Future Use	54-950-2				-
Farmland preserved in 2022:				(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 AUDUBON PARK**

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