

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
i) 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
j) 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
m) Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- n) 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

Medford Lakes Borough, Burlington County
 BOROUGH OF MEDFORD LAKES
 BURLINGTON
 MEDFORD LAKES
 BOROUGH
 COUNCIL MEMBERS
 Borough Hall
 1 Cabin Circle Drive
 Medford Lakes, NJ 08055
 609-654-8898
 609-654-1816

	Cert #
Mark J. McIntosh	C-1545
Sherry L. Rockhill-Smith	T-8251
Lisa Scafidi	N-1779
Robert P. Inverso	CR00436
Douglas Heinold	

 Burlington County Times

	Day	Month
	24th	May
	15th	June
	28th	June

 7:00

451,739,195
451,614,809
124,386

Budget Year	2023	Budget Year Type:	Calendar Year
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Municipal Code 0321

How many utilities does municipality have?	1
Utility #	Utility Type
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.

Capital Impr
of Years
Beginning Year
Ending Year



Date of Original Appt.

3/10/2010

Calendar or State Fiscal

ovement Program

3

2023

2025

2023 Municipal Budget

of the **BOROUGH** of MEDFORD LAKES County of
BURLINGTON for the fiscal year 2023.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2023		2022
1. Surplus	840,000.00		840,000.00
2. Total Miscellaneous Revenues	1,176,954.66		895,868.50
3. Receipts from Delinquent Taxes	142,000.00		140,000.00
4. a) Local Tax for Municipal Purposes	3,344,183.73		3,184,365.25
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	3,344,183.73		3,184,365.25
Total General Revenues	5,503,138.39		5,060,233.75

Summary of Appropriations	2023 Budget		Final 2022 Budget
1. Operating Expenses: Salaries & Wages	2,109,095.60		1,868,734.00
Other Expenses	1,651,652.23		1,560,507.50
2. Deferred Charges & Other Appropriations	558,108.00		492,766.30
3. Capital Improvements	30,000.00		30,000.00
4. Debt Service (Include for School Purposes)	623,909.09		593,609.08
5. Reserve for Uncollected Taxes	530,373.47		514,616.87
Total General Appropriations	5,503,138.39		5,060,233.75
Total Number of Employees	28	28	28

2023 Dedicated		Sewer	Utility Budget	
Summary of Revenues		Anticipated		
		2023		2022
1. Surplus		392,026.00		250,263.00
2. Miscellaneous Revenues		1,200,000.00		1,200,000.00
3. Deficit (General Budget)				
Total Revenues		1,592,026.00		1,450,263.00
Summary of Appropriations		2023 Budget		Final 2022 Budget
1. Operating Expenses: Salaries & Wages		486,635.00		470,391.00
Other Expenses		876,500.00		854,300.00
2. Capital Improvements				
3. Debt Service		40,000.00		40,000.00
4. Deferred Charges & Other Appropriations		188,891.00		85,572.00
5. Surplus (General Budget)				
Total Appropriations		1,592,026.00		1,450,263.00
Total Number of Employees		4		4

Balance of Outstanding Debt			
	General	Sewer	
Interest	106,606.52		
Principal	4,085,450.97	320,000.00	
Outstanding Balance	4,192,057.49	320,000.00	

Notice is hereby given that the budget and tax resolution was approved by the COUNCIL MEMBERS of the BOROUGH of MEDFORD LAKES, County of BURLINGTON on May 24, 2023.

A hearing on the budget and tax resolution will be held at the Municipal Building , on June 28, 2023 at 7:00 o'clock PM at which time and place objections to the Budget and Tax Resolution for the year 2023 may be presented by taxpayers or other interested parties.

Copies of the budget are available in the office of the Municipal Clerk at the Municipal Building, 1 Cabin Circle, Medford Lakes New Jersey, 08055 during the hours of 9:00 AM to 5:00 PM.

BOROUGH OF MEDFORD LAKES

SUMMARY OF 2023 BUDGET

				Future Budget Projections				
				2024	2025	2026	2027	2028
Total Budget	<u>5,503,138.39</u>	100.0%						
Employee Costs:								
Salaries & Wages								
Sheet 17	1,834,142.00	102.00%	1,870,824.84	1,908,241.34	1,946,406.16	1,985,334.29	2,025,040.97	
Sheet 25	<u>274,953.60</u>	102.00%	280,452.67	286,061.73	291,782.96	297,618.62	303,570.99	
Total	<u>2,109,095.60</u>		<u>2,151,277.51</u>	<u>2,194,303.06</u>	<u>2,238,189.12</u>	<u>2,282,952.91</u>	<u>2,328,611.96</u>	
Social Security								
Sheet 19	165,000.00	102.00%	168,300.00	171,666.00	175,099.32	178,601.31	182,173.33	
Pensions etc.								
Sheet 19	79,263.00	102.00%	80,848.26	82,465.23	84,114.53	85,796.82	87,512.76	
Sheet 19	300,245.00	105.00%	315,257.25	331,020.11	347,571.12	364,949.67	383,197.16	
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	<u>465,500.00</u>	106.00%	493,430.00	523,035.80	554,417.95	587,683.02	622,944.01	
Direct Employee Costs	<u>3,119,103.60</u>	56.7%						
General Liability Insurance								
Sheet 14	<u>131,000.00</u>	2.4%	134,000.00	137,000.00	140,000.00	143,000.00	146,000.00	
Debt Service:								
Sheet 27	<u>623,909.09</u>	11.3%	630,000.00	635,000.00	640,000.00	645,000.00	650,000.00	
Reserve for Uncollected Taxes:								
Sheet 29	<u>530,373.47</u>	9.6%	543,000.00	550,000.00	560,000.00	570,000.00	580,000.00	
Capital Funds:								
Sheet 26a	<u>30,000.00</u>	0.5%	30,000.00	35,000.00	40,000.00	45,000.00	50,000.00	
Deferred Charges:								
Sheet 28	<u>-</u>	0.0%						
Grants:								
Sheet 25 (less Salaries & Wages above)	<u>326,877.23</u>	5.9%	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	
All Other Departmental OE's:								
Various Line Items	<u>741,875.00</u>	13.5%	102.00%	756,712.50	771,846.75	787,283.69	803,029.36	819,089.95
			Projected Budget Totals	<u>5,452,825.52</u>	<u>5,581,336.95</u>	<u>5,716,675.72</u>	<u>5,856,013.09</u>	<u>5,999,529.16</u>

**BOROUGH OF MEDFORD LAKES
2023 BUDGET FUNDING**

Project Tax Results

		2024	2025	2026	2027	2028
Budget Funding:						
Fund Balance	840,000.00	840,000.00	865,000.00	890,000.00	915,000.00	940,000.00
Local Revenues	544,198.00	560,000.00	575,000.00	600,000.00	625,000.00	650,000.00
State Aid	306,708.66	310,000.00	315,000.00	320,000.00	325,000.00	330,000.00
Grants	326,048.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Delinquent Tax	142,000.00	145,000.00	150,000.00	155,000.00	160,000.00	165,000.00
Local Purpose Tax	3,344,183.73	3,447,825.52	3,526,336.95	3,601,675.72	3,681,013.09	3,764,529.16
	<u>5,503,138.39</u>	<u>5,452,825.52</u>	<u>5,581,336.95</u>	<u>5,716,675.72</u>	<u>5,856,013.09</u>	<u>5,999,529.16</u>
Ratables	451,739,195	459,739,195	467,739,195	475,739,195	483,739,195	491,739,195
Tax Rate	0.740	0.750	0.754	0.757	0.761	0.766
Increase	0.035	0.010	0.004	0.003	0.004	0.005
LEVY CAP CAL						
	<i>Prior Year</i>	3,344,183.73	3,447,825.52	3,526,336.95	3,601,675.72	3,681,013.09
	<i>2%</i>	66,883.67	68,956.51	70,526.74	72,033.51	73,620.26
	<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>	3,570,067.41	3,676,782.03	3,757,863.69	3,835,709.24	3,917,633.35
	<i>Over / (Under) CAP</i>	(122,241.88)	(150,445.08)	(156,187.96)	(154,696.15)	(153,104.19)

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	840,000.00	840,000.00	-	0.00%
Local	544,198.00	496,581.00	47,617.00	9.59%
State Aid	306,708.66	289,600.00	17,108.66	5.91%
State & Federal Grants	326,048.00	109,687.50	216,360.50	197.25%
Delinquent Tax	142,000.00	140,000.00	2,000.00	1.43%
Local Purpose Tax	3,344,183.73	3,184,365.25	159,818.48	5.02%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	5,503,138.39	5,060,233.75	442,904.64	8.75%
APPROPRIATIONS				
Salaries & Wages	2,109,095.60	1,850,889.00	258,206.60	13.95%
Other Expenses	1,324,775.00	1,465,765.00	(140,990.00)	-9.62%
Statutory & Deferred Charges	558,108.00	495,366.30	62,741.70	12.67%
State & Federal Grants	326,877.23	109,987.50	216,889.73	197.19%
Capital (without grants)	30,000.00	30,000.00	-	0.00%
Debt Service	623,909.09	593,609.08	30,300.01	5.10%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	530,373.47	514,616.87	15,756.60	3.06%
TOTAL APPROPRIATIONS	5,503,138.39	5,060,233.75	442,904.64	0.087527
Adopted Emergencies		-		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	3,344,183.73	3,184,365.25	159,818.48	5.02%
Local Tax Rate	0.7403	0.7050	0.0353	5.01%
Assessed Valuation	451,739,195	451,614,809	124,386	0.03%

STATUS OF "CAPS"

	CAP @ 0.5%	CAP COLA	2% LEVY CAP
			3,344,185.06 MAX
			3,344,183.73 ACTUAL
CAP Base from Prior Year	3,713,117.00	3,713,117.00	(1.33) + OR ()
Rate Applied	0.50%	3.50%	
Allowable CAP	3,731,682.59	3,843,076.10	Must be zero or () to Introduce Budget
Additions:			
See Sheet 3b	128,640.76	128,640.76	
Other			
Total CAP Allowable	3,860,323.34	3,971,716.85	
Budget Expenditures Sheet 19	3,879,025.00	3,879,025.00	
Remaining or (Excess)	(18,701.66)	92,691.85	

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	1,127,035.60	1,256,267.34	(129,231.74)
Used to Fund Budget	840,000.00	840,000.00	-
Remaining Balance	287,035.60	416,267.34	(129,231.74)

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	98.87%	98.95%	-0.08%
Used for Reserve for Taxes	96.75%	96.75%	0.00%
Remaining	2.12%	2.20%	-0.08%

BOROUGH OF MEDFORD LAKES

SUMMARY OF TAX RATES

LEVY CHANGE PER VARIOUS ASSESSED VALUES

	Estimated 2023		Actual 2022		Change	%	Property Assessment	Estimated 2023		Actual 2022		Total Tax Change	Local Tax Change
	Levy Amount	Rate	Levy Amount	Rate				Total Tax	Local Tax	Total Tax	Local Tax		
COUNTY:													
County Tax (General)	1,800,000.00	0.398	1,767,241.23	0.391	0.007	1.91%	100,000.00	3,612.52	740.29	3,517.00	705.00	95.52	35.29
County Library	160,000.00	0.035	157,175.09	0.035	0.000	1.20%	125,000.00	4,515.65	925.36	4,396.25	881.25	119.40	44.11
County Health	-	-	-	-	-	#DIV/0!	150,000.00	5,418.78	1,110.44	5,275.50	1,057.50	143.28	52.94
County Open Space	140,000.00	0.031	137,035.91	0.031	(0.000)	-0.03%	175,000.00	6,321.92	1,295.51	6,154.75	1,233.75	167.17	61.76
Total All County Levies	2,100,000.00	0.465	2,061,452.23	0.457	0.008	1.72%	200,000.00	7,225.05	1,480.58	7,034.00	1,410.00	191.05	70.58
							225,000.00	8,128.18	1,665.65	7,913.25	1,586.25	214.93	79.40
SCHOOLS:							250,000.00	9,031.31	1,850.73	8,792.50	1,762.50	238.81	88.23
Local School	6,825,000.00	1.511	6,679,292.00	1.479	0.032	2.15%	275,000.00	9,934.44	2,035.80	9,671.75	1,938.75	262.69	97.05
Regional School	-	-	-	-	-	#DIV/0!	300,000.00	10,837.57	2,220.87	10,551.00	2,115.00	286.57	105.87
Regional High School	4,050,000.00	0.897	3,957,847.00	0.876	0.021	2.34%	325,000.00	11,740.70	2,405.95	11,430.25	2,291.25	310.45	114.70
							350,000.00	12,643.83	2,591.02	12,309.50	2,467.50	334.33	123.52
Additional Local School							375,000.00	13,546.96	2,776.09	13,188.75	2,643.75	358.21	132.34
School Debt Service	-	-	-	-	-	#DIV/0!	400,000.00	14,450.09	2,961.16	14,068.00	2,820.00	382.09	141.16
							425,000.00	15,353.22	3,146.24	14,947.25	2,996.25	405.97	149.99
SPECIAL DISTRICTS:							450,000.00	16,256.35	\$ 3,331.31	15,826.50	3,172.50	429.85	158.81
Special District Tax	-	-	-	-	-	#DIV/0!	475,000.00	17,159.49	\$ 3,516.38	16,705.75	3,348.75	453.74	167.63
							500,000.00	18,062.62	\$ 3,701.45	17,585.00	3,525.00	477.62	176.45
LOCAL PURPOSE TAX	3,344,183.73	0.740	3,184,365.25	0.705	0.035	5.01%	600,000.00	\$ 21,675.14	\$ 4,441.74	21,102.00	4,230.00	573.14	211.74
Municipal Library	-	-	-	-	-	#DIV/0!	750,000.00	27,093.92	\$ 5,552.18	26,377.50	5,287.50	716.42	264.68
Municipal Open Space	-	-	-	-	-	#DIV/0!	1,000,000.00	\$ 36,125.23	\$ 7,402.91	35,170.00	7,050.00	955.23	352.91
Arts and Cultural	-	0	-	-	-	#DIV/0!	1,250,000.00	\$ 45,156.54	\$ 9,253.64	43,962.50	8,812.50	1,194.04	441.14
TOTAL ALL LEVIES	<u>16,319,183.73</u>	<u>3.613</u>	<u>15,882,956.48</u>	<u>3.517</u>	<u>0.09552</u>	<u>0.02716</u>	1,500,000.00	54,187.85	\$ 11,104.36	52,755.00	10,575.00	1,432.85	529.36
NET VALUATION TAXABLE	<u>451,739,195</u>		<u>451,614,809</u>										

**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)	4,972,764.92	XXXXXXXXXXXX
2 Local District School Tax		6,679,292.00
Actual		
Estimate	6,825,000.00	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		3,957,847.00
Actual		
Estimate	4,050,000.00	XXXXXXXXXXXX
5 County Tax		2,061,452.53
Actual		
Estimate	2,100,000.00	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	17,947,764.92	
10 Less: Total Anticipated Revenues from 2023 in Municipal Budget (Item 5)	2,158,954.66	
11 Cash Required from 2023 to Support Local Municipal Budget and Other Taxes	15,788,810.26	
12 Amount of Item 11 divided by 96.75%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	16,319,183.73	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	6,825,000.00	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	4,050,000.00	
County Tax (Line 5 Above)	2,100,000.00	
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	3,344,183.73	
Total Amount (Line 12)	16,319,183.73	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	530,373.47	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	4,972,764.92	
Item 13 - Appropriation: Reserve for Uncollected Taxes	530,373.47	
Subtotal	5,503,138.39	
Less: Item 10 - Total Anticipated Revenues	2,158,954.66	
Amount to Be Raised by Taxation in Municipal Budget	3,344,183.73	

Local Tax for Municipal Purpose	3,344,183.73
Addition to Local District School Tax	
Minimum Library Tax	

2023 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2023 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF MEDFORD LAKES

COUNTY: BURLINGTON

<u>Garry Miller</u> Mayor's Name	<u>June 30, 2024</u> Term Expires
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Municipal Officials	
<u>Mark J. McIntosh</u> Municipal Clerk	<u>3/10/2010</u> Date of Orig. Appt.
<u>Sherry L. Rockhill-Smith</u> Tax Collector	<u>C-1545</u> Cert. No.
<u>Lisa Scafidi</u> Chief Financial Officer	<u>T-8251</u> Cert. No.
<u>Robert P. Inverso</u> Registered Municipal Accountant	<u>N-1779</u> Cert. No.
<u>Douglas Heinold</u> Municipal Attorney	<u>CR00436</u> Lic. No.
<div style="background-color: #e0e0e0; height: 20px; width: 100%;"></div>	
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Official Mailing Address of Municipality

Borough Hall
1 Cabin Circle Drive
Medford Lakes, NJ 08055

Fax #: 609-654-1816

Governing Body Members	
Name	Term Expires
<u>William R. Fields</u>	<u>6/30/2024</u>
<u>Gail Caputo</u>	<u>6/30/2024</u>
<u>Thomas J. Cranston</u>	<u>6/30/2026</u>
<u>Dennis O'Neill</u>	<u>6/30/2026</u>
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**2023
MUNICIPAL BUDGET**

Municipal Budget of the BOROUGH of MEDFORD LAKES , County of BURLINGTON 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

 24th day of May , 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 24th day of May , 2023

 clerk@medfordlakes.com
Clerk
 1 Cabin Circle Drive
Address
 Medford Lakes, NJ 08055
Address
 609-654-8898
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 24th day of May , 2023

 rinverso@inversocpa.com
Registered Municipal Accountant
 Marlton, NJ 08053
Address
 651 Route 73 North, Suite 402
Address
 856-983-2244
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 24th day of May , 2023

 cfo@medfordlakes.com
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:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of MEDFORD LAKES, County of BURLINGTON 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 Burlington County Times

in the issue of June 15th, 2023

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

RECORDED VOTE

(Insert Last Name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of MEDFORD LAKES, County of BURLINGTON, on May 24th, 2023.

A Hearing on the Budget and Tax Resolution will be held at Borough Hall, on June 28th, 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
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXXXXX
1. Appropriations within "CAPS" -		XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}		3,879,025.00
2. Appropriations excluded from "CAPS" -		XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		1,093,739.92
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		1,093,739.92
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	96.75% Percent of Tax Collections	530,373.47
4. Total General Appropriations (Item 9, Sheet 29)	Building Aid Allowance 2023 - \$ for Schools-State Aid 2022 - \$ 	5,503,138.39
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		2,158,954.66
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		3,344,183.73
(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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	5,060,233.75	1,450,263.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	5,060,233.75	1,450,263.00	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	4,990,188.65	1,424,840.38	-	-	-	-	-
Reserved	70,045.10	25,422.62	-	-	-	-	-
Unexpended Balances Canceled	(0.00)	(0.00)	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	5,060,233.75	1,450,263.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2023 \$ 442,000.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. -

Budgeted Group Insurance - Inside CAP 442,000.00

Budgeted Group Insurance - Utilities -

Budgeted Group Insurance - Outside CAP -

TOTAL 442,000.00

Instead of receiving Health Benefits, 5 employees have elected an opt-out for 2023. This opt-out amount is budgeted separately.

Health Benefits Waiver
Salaries and Wages \$ 22,000.00

On June 28, 2023 at 7:00 PM in the Borough Hall a hearing on the 2023 Budget will be held. The public is encouraged to provide comments, ask questions and otherwise participate in the budget adoption process. The Municipal Budget is available to the public for their inspection by contacting Mark McIntosh at the Borough Clerk's office.

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	3,184,365.25
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	13,754.00
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>3,170,611.25</u>
Plus 2% CAP Increase	<u>63,412.23</u>
ADJUSTED TAX LEVY	<u>3,234,023.48</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>3,234,023.48</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

3,234,023.48

Exclusions:

Allowable Shared Service Agreements Increase		
Allowable Health Insurance Costs Increase		
Allowable Pension Obligations Increases	54,218.00	
Allowable LOSAP Increase		
Allowable Capital Improvements Increase		
Allowable Debt Service and Capital Leases Inc.	30,300.00	
Recycling Tax appropriation		
Deferred Charge to Future Taxation Unfunded		
Current Year Deferred Charges: Emergencies		

Add Total Exclusions 84,518.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions

ADJUSTED TAX LEVY

3,318,541.48

Additions:

New Ratables - Increase for new construction	513,700	
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.705</u>	
New Ratable Adjustment to Levy		3,621.59
Amounts approved by Referendum		
Levy CAP Bank Applied		22,022.00

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

3,344,185.06

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

3,344,183.73

OVER OR (UNDER) 2% LEVY CAP

(1.33)

(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	3,049,057
Amount to be Raised by Taxation for Municipal Purpose	<u>3,022,359</u>
Available for Banking (CY 2023)	26,698
Amount Used in CY 2023	<u>22,022</u>
Balance to Expire	<u><u>4,676</u></u>

2021

Maximum Allowable Amount to be Raised by Taxation	3,169,760
Amount to be Raised by Taxation for Municipal Purpose	<u>3,090,485</u>
Available for Banking (CY 2023 - CY 2024)	79,275
Amount Used in CY 2023	<u>79,275</u>
Balance to Carry Forward (CY 2024)	<u><u>79,275</u></u>

2022

Maximum Allowable Amount to be Raised by Taxation	3,219,458
Amount to be Raised by Taxation for Municipal Purpose	<u>3,184,365</u>
Available for Banking (CY 2023 - CY 2025)	35,093
Amount Used in CY 2023	<u>35,093</u>
Balance to Carry Forward (CY 2024 - CY2025)	<u><u>35,093</u></u>

2023

Maximum Allowable Amount to be Raised by Taxation	3,344,185
Amount to be Raised by Taxation for Municipal Purpose	<u>3,344,184</u>
Available for Banking (CY 2024 - CY 2026)	1

Total Levy CAP Bank

114,369

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
1. Surplus Anticipated	08-101	840,000.00	840,000.00	840,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	840,000.00	840,000.00	840,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	1,243.00	1,431.00	1,243.00
Other	08-104			
Fees and Permits	08-105	24,000.00	15,000.00	84,602.43
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	24,000.00	24,000.00	24,773.74
Other	08-109			
Interest and Costs on Taxes	08-112	35,000.00	35,000.00	43,446.45
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			
Cell Tower Rental	08-118	150,000.00	139,000.00	162,609.60

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	234,243.00	214,431.00	316,675.22

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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	42,000.00	42,000.00	63,993.00
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:	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			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	42,000.00	42,000.00	63,993.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	102,955.00	75,150.00	31,706.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services -				
Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 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:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
American Rescue Plan	10-857	114,836.36	90,000.00	90,000.00
				-
Body Armor Replacement Grant	10-505	1,037.17	863.13	863.13
Burlington County Park Grant	10-871			-
Clean Communities	10-602	12,836.99	11,445.13	11,445.13
Drunk Driving Enforcement Fund	10-510			-
				-
Municipal Alliance Against Alcoholism and Drug Abuse	10-506	3,317.00		-
Recycling Tonnage Grant	10-569	7,020.48	7,379.24	7,379.24
Stormwater Assistance Grant	10-564	15,000.00		-
				-
FEMA SAFER Grant	10-716	172,000.00		-
				-
				-
				-
				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 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
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Public and Private Revenues	10-001	326,048.00	109,687.50	109,687.50

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 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
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Other Special Items	08-004	165,000.00	165,000.00	165,000.00

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	840,000.00	840,000.00	840,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	234,243.00	214,431.00	316,675.22
Total Section B: State Aid Without Offsetting Appropriations	09-001	306,708.66	289,600.00	289,600.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	42,000.00	42,000.00	63,993.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	102,955.00	75,150.00	31,706.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	326,048.00	109,687.50	109,687.50
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	165,000.00	165,000.00	165,000.00
Total Miscellaneous Revenues	13-099	1,176,954.66	895,868.50	976,661.72
4. Receipts from Delinquent Taxes	15-499	142,000.00	140,000.00	140,683.09
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	2,158,954.66	1,875,868.50	1,957,344.81
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	3,344,183.73	3,184,365.25	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	3,344,183.73	3,184,365.25	3,533,258.43
7. Total General Revenues	13-299	5,503,138.39	5,060,233.75	5,490,603.24

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						-		-
General Administration						-		-
Salaries and Wages	20-100	1	139,250.00	112,500.00		110,820.00	110,817.24	2.76
Other Expenses	20-100	2	14,350.00	16,500.00		15,500.00	13,716.12	1,783.88
						-		-
Mayor and Council						-		-
Salaries and Wages	20-110	1	8,500.00	8,500.00		8,500.00	8,500.00	-
Other Expenses	20-110	2	8,600.00	6,500.00		7,380.00	7,378.26	1.74
						-		-
Borough Clerk						-		-
Salaries and Wages	20-120	1	96,400.00	79,000.00		67,000.00	66,743.16	256.84
Other Expenses	20-120	2	16,900.00	23,350.00		23,350.00	19,553.75	3,796.25
						-		-
Financial Administration						-		-
Salaries and Wages	20-130	1	33,000.00	30,000.00		30,200.00	30,115.50	84.50
Other Expenses	20-130	2	4,200.00	2,875.00		4,175.00	3,963.95	211.05
						-		-
Audit Services						-		-
Other Expenses	20-135	2	18,500.00	18,500.00		18,000.00	18,000.00	-
						-		-

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
General Government Functions (Continued)						-		-
Computerized Data Processing						-		-
Other Expenses	20-140	2	22,000.00	22,000.00		21,000.00	20,071.40	928.60
						-		-
Collection of Taxes						-		-
Salaries and Wages	20-145	1	37,000.00	35,000.00		35,000.00	34,451.48	548.52
Other Expenses	20-145	2	1,800.00	1,550.00		1,615.00	1,612.01	2.99
						-		-
Assessment of Taxes						-		-
Other Expenses	20-150	2	32,500.00	35,500.00		32,500.00	29,810.00	2,690.00
						-		-
Legal Services and Costs						-		-
Other Expenses	20-155	2	49,000.00	45,100.00		52,100.00	48,503.18	3,596.82
						-		-
Engineering Services						-		-
Other Expenses	20-165	2	25,000.00	30,000.00		28,100.00	24,954.86	3,145.14
						-		-
Historical Preservation Commission						-		-
Salaries and Wages	20-175	1	2,200.00	2,200.00		2,200.00	1,875.00	325.00
						-		-

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 Administrative						-		-
Planning Board						-		-
Salaries and Wages	21-180	1	5,500.00	5,200.00		5,230.00	5,225.02	4.98
Other Expenses	21-180	2	3,500.00	6,500.00		3,500.00	917.18	2,582.82
						-		-
Insurance:						-		-
Liability Insurance	23-210	2	131,000.00	125,000.00		125,350.00	125,325.62	24.38
Employees Group Insurance	23-220	2	442,000.00	409,350.00		446,350.00	439,935.31	6,414.69
Health Benefit Waiver	23-220	2	22,000.00	20,000.00		20,000.00	17,051.46	2,948.54
Other Insurance	23-211	2	1,500.00			-		-
Public Safety						-		-
Police						-		-
Salaries and Wages	25-240	1	1,010,592.00	1,021,891.00		1,021,891.00	1,021,891.00	-
Other Expenses	25-240	2	66,400.00	72,800.00		62,800.00	59,766.76	3,033.24
						-		-
Office of Emergency Management						-		-
Salaries and Wages	25-252	1	2,300.00	2,250.00		2,250.00	2,229.84	20.16
Other Expenses	25-252	2	750.00	750.00		750.00	456.12	293.88
						-		-
						-		-

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
Public Safety						-		-
Fire Department						-		-
Other Expenses	25-265	2	78,000.00	77,970.00		73,970.00	71,455.47	2,514.53
						-		-
Fire Official						-		-
Salaries and Wages	25-265	1	24,000.00	24,000.00		18,710.00	18,704.31	5.69
Other Expenses	25-265	2	1,000.00	1,250.00		1,250.00		1,250.00
						-		-
Borough Prosecutor						-		-
Other Expenses	25-275	2	10,000.00	10,000.00		10,000.00	10,000.00	-
						-		-
Public Works						-		-
Streets and Roads Maintenance						-		-
Salaries and Wages	26-290	1	345,200.00	337,500.00		341,795.00	339,417.74	2,377.26
Other Expenses	26-290	2	73,475.00	80,625.00		61,625.00	61,311.44	313.56
						-		-
Solid Waste Collection						-		-
Salaries and Wages	26-305	1	54,000.00	52,000.00		47,500.00	47,037.51	462.49
Other Expenses	26-305	2	39,200.00	38,200.00		38,200.00	32,496.32	5,703.68
						-		-

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						-		-
Salaries and Wages	26-310	1				-		-
Other Expenses	26-310	2	34,500.00	31,700.00		35,700.00	34,082.34	1,617.66
						-		-
Vehicle Maintenance						-		-
Other Expenses	26-315	2	43,000.00	45,000.00		45,050.00	45,044.31	5.69
						-		-
Utility Expenses and Bulk Purchases						-		-
Electricity	31-430	2	27,000.00	28,000.00		28,000.00	25,346.39	2,653.61
Street Lighting	31-435	2	10,500.00	9,100.00		10,100.00	9,928.33	171.67
Telephone	31-440	2	18,000.00	13,000.00		20,000.00	17,332.97	2,667.03
Natural Gas	31-446	2	16,500.00	13,500.00		15,500.00	15,278.36	221.64
Gasoline	31-460	2	63,000.00	56,000.00		56,000.00	56,000.00	-
Printing and Postage	31-460	2	6,500.00			8,000.00	8,000.00	-
						-		-
Landfill and Solid Waste Disposal Costs						-		-
Landfill Fees	32-465	2	180,000.00	182,600.00		172,600.00	166,777.04	5,822.96
						-		-
						-		-

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
Municipal Court						-		-
Salaries and Wages	43-490	1	21,000.00	25,722.00		25,722.00	25,722.00	-
Other Expenses	43-490	2	6,000.00	4,500.00		4,500.00	4,474.65	25.35
						-		-
Public Defender (P.L. 1997, c256)						-		-
Salaries and Wages	43-495	1	6,700.00	6,700.00		6,700.00	5,700.00	1,000.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
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	35,000.00	37,921.00		39,021.00	38,926.74	94.26
Other Expenses	22-195	2	3,600.00	3,600.00		3,600.00	3,111.34	488.66
Zoning Code Enforcement Office						-		-
Salaries and Wages	22-200	1	13,500.00	13,200.00		13,200.00	12,781.27	418.73
Other Expenses	22-200	2	2,000.00	200.00		200.00		200.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
Accumulate Sick Leave Compensation						-		-
Salaries and Wages	30-415	2	8,000.00	9,000.00		9,000.00	9,000.00	-
						-		-
Celebration of Public Events						-		-
Other Expenses	30-420	2	6,500.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		3,320,917.00	3,234,104.00	-	3,231,504.00	3,170,792.75	60,711.25
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		3,320,917.00	3,234,104.00	-	3,231,504.00	3,170,792.75	60,711.25
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	1,834,142.00	1,793,584.00	-	1,775,739.00	1,770,137.81	5,601.19
Other Expenses (Including Contingent)	34-201	2	1,486,775.00	1,440,520.00	-	1,455,765.00	1,400,654.94	55,110.06

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
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 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		79,263.00	69,108.00		69,108.00	69,108.00	-
Social Security System (O.A.S.I.)	36-472		165,000.00	126,500.00		157,100.00	157,077.96	22.04
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		300,245.00	249,804.00		249,804.00	249,804.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		10,000.00	30,000.00		2,000.00	1,099.61	900.39
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		3,600.00	3,600.00		3,600.00	2,936.72	663.28
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		558,108.00	479,012.00	-	481,612.00	480,026.29	1,585.71
(F) Judgments	37-480					-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299		3,879,025.00	3,713,116.00	-	3,713,116.00	3,650,819.04	62,296.96

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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		-	-	-	-	-	-

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
Appropriations Offset by Increased Fee	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)								
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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
Municipal Court - Shamong Township						-		-
Salaries and Wages	42-108	1	24,000.00	31,706.00		31,706.00	28,146.62	3,559.38
						-		-
Municipal Court - Tabernacle Township						-		-
Salaries and Wages	42-108	1	60,920.00	34,640.00		34,640.00	30,751.24	3,888.76
						-		-
Contruction Code - Shamong Township						-		-
Salaries and Wages	42-118	1	18,033.60	8,804.00		8,804.00	8,804.00	-
						-		-
Emergency Medical Services - Medford Township						-		-
Other Expenses	42-119	2	10,000.00	10,000.00		10,000.00	10,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		112,953.60	85,150.00	-	85,150.00	77,701.86	7,448.14

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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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								
American Rescue Plan	41-857	2	114,836.36	90,000.00		90,000.00	90,000.00	-
						-	-	-
Body Armor Replacement Grant	41-505	2	1,037.17	863.13		863.13	863.13	-
						-	-	-
Clean Communities	41-602	2	12,836.99	11,445.13		11,445.13	11,445.13	-
		2				-	-	-
Recycling Tonnage Grant	41-569	2	7,020.46	7,379.24		7,379.24	7,379.24	-
Municipal Alliance Against Alcoholism and Drug Abuse						-	-	-
State Share	41-569	2	3,317.00			-	-	-
Borough Share	41-569	2	829.25			-	-	-
						-	-	-
Stormwater Assistance Grant	41-564	2	15,000.00			-	-	-
						-	-	-
FEMA SAFER Grant	41-716	1	172,000.00			-	-	-
						-	-	-
						-	-	-
						-	-	-

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
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		326,877.23	109,987.50	-	109,987.50	109,687.50	300.00
Total Operations - Excluded from "CAPS"	34-305		439,830.83	195,137.50	-	195,137.50	187,389.36	7,748.14
Detail:								
Salaries & Wages	34-305	1	274,953.60	75,150.00	-	75,150.00	67,701.86	7,448.14
Other Expenses	34-305	2	164,877.23	119,987.50	-	119,987.50	119,687.50	300.00

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		30,000.00	30,000.00	-	30,000.00	30,000.00	-

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		75,300.00	45,000.00		45,000.00	45,000.00	XXXXXXXXXX
Interest on Bonds	45-930					-		XXXXXXXXXX
Interest on Notes	45-935					-		XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
Loan Repayment for Principal and Interest						-		XXXXXXXXXX
Principal	45-940		507,823.79	497,817.66		497,817.66	497,817.66	XXXXXXXXXX
Interest	45-940		40,785.30	50,791.42		50,791.42	50,791.42	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

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
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		623,909.09	593,609.08	-	593,609.08	593,609.08	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			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	
Deferred Charges to Future Revenue Unfunded				XXXXXXXXXX	-		XXXXXXXXXX	
Ordinance 620/666			13,754.30	XXXXXXXXXX	13,754.30	13,754.30	XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	-	13,754.30	XXXXXXXXXX	13,754.30	13,754.30	XXXXXXXXXX	
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480				-		XXXXXXXXXX	
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405			XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX			XXXXXXXXXX	
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX			XXXXXXXXXX	
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309	1,093,739.92	832,500.88	-	832,500.88	824,752.74	7,748.14	

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 "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		1,093,739.92	832,500.88	-	832,500.88	824,752.74	7,748.14
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		4,972,764.92	4,545,616.88	-	4,545,616.88	4,475,571.78	70,045.10
(M) Reserve for Uncollected Taxes	50-899		530,373.47	514,616.87	XXXXXXXXXX	514,616.87	514,616.87	XXXXXXXXXX
9. Total General Appropriations	34-499		5,503,138.39	5,060,233.75	-	5,060,233.75	4,990,188.65	70,045.10

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2022	
Summary of Appropriations		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	3,879,025.00	3,713,116.00	-	3,713,116.00	3,650,819.04	62,296.96
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	-	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	112,953.60	85,150.00	-	85,150.00	77,701.86	7,448.14
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	326,877.23	109,987.50	-	109,987.50	109,687.50	300.00
Total Operations Excluded from "CAPS"	34-305	439,830.83	195,137.50	-	195,137.50	187,389.36	7,748.14
(C) Capital Improvements	44-999	30,000.00	30,000.00	-	30,000.00	30,000.00	-
(D) Municipal Debt Service	45-999	623,909.09	593,609.08	-	593,609.08	593,609.08	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	13,754.30	XXXXXXXXXX	13,754.30	13,754.30	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	530,373.47	514,616.87	XXXXXXXXXX	514,616.87	514,616.87	XXXXXXXXXX
Total General Appropriations	34-499	5,503,138.39	5,060,233.75	-	5,060,233.75	4,990,188.65	70,045.10

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
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	40,000.00	40,000.00		40,000.00	40,000.00	XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		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
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	149,391.00	46,072.00		46,072.00	46,072.00	-
Social Security System (O.A.S.I.)	55-541	37,500.00	37,500.00		37,500.00	36,005.41	1,494.59
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	1,000.00	1,000.00		1,000.00	224.30	775.70
Defined Contribution Retirement Plan		1,000.00	1,000.00		1,000.00	789.05	210.95
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL SEWER UTILITY APPROPRIATIONS	55-599	1,592,026.00	1,450,263.00	-	1,450,263.00	1,424,840.38	25,422.62

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: _____
 Street Opening Deposits; Developer's Escrow Funds; Recycling Program; Disposal of Forfeited Property; Oaks Hall Restoration Donations;
 Special Police Bicycle Patrol Fund; Public Defender Fees; Accumulated Absences; Zoning Escrow Account; Leon Todd Memorial Park Donations;
 Municipal Alliance on Alcohol and Drug Abuse; Farmers Market Donations and Acceptance of Gifts; Uniform Fire Safety Act Penalties;
 EMS Services-Capital Expenditures 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	6,521,600.68
Due from State of N.J.(c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	76,449.88
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	176,839.14
Tax Title Lien Receivable	1110400	
Property Acquired by Tax Title Lien Liquidation	1110500	145,882.30
Other Receivables	1110600	249,233.28
Deferred Charges Required to be in 2023 Budget	1110700	-
Deferred Charges Required to be in Budgets Subsequent to 2023	1110800	-
Total Assets	1110900	7,170,005.28
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	5,471,014.96
Reserves for Receivables	2110200	571,954.72
Surplus	2110300	1,127,035.60
Total Liabilities, Reserves and Surplus	XXXXXX	7,170,005.28

School Tax Levy Unpaid	2220170	5,317,624.96
Less: School Tax Deferred	2220200	808,501.30
*Balance Included in Above "Cash Liabilities"	2220300	4,509,123.66

		YEAR 2022	YEAR 2021
Surplus Balance, January 1	2310100	1,256,267.34	1,332,526.99
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2022: 98.87%, 2021: 98.95%)	2310200	15,719,073.26	15,315,367.42
Delinquent Taxes	2310300	140,683.09	175,330.41
Other Revenues and Additions to Income	2310400	1,257,060.49	1,468,503.40
Total Funds	2310500	18,373,084.18	18,291,728.22
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXX	XXXXXXXX
Municipal Appropriations	2310600	4,545,616.88	4,650,376.02
School Taxes (Including Local and Regional)	2310700	10,637,139.00	10,364,659.00
County Taxes (Including Added Tax Amounts)	2310800	2,063,292.70	1,978,594.43
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000		41,831.43
Total Expenditures and Tax Requirements	2311100	17,246,048.58	17,035,460.88
Less: Expenditures to be Raised by Future Taxes	2311200	-	
Total Adjusted Expenditures and Tax Requirements	2311300	17,246,048.58	17,035,460.88
Surplus Balance, December 31	2311400	1,127,035.60	1,256,267.34

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2023 Budget

Surplus Balance, December 31	2311500	1,127,035.60
Current Surplus Anticipated in 2023 Budget	2311600	840,000.00
Surplus Balance Remaining	2311700	287,035.60

(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 MEDFORD LAKES
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The three year Capital Budget covers the period of time from January 1, 2023 through December 31, 2025.

The projects set forth in this Capital Program have been developed with the assistance of the department heads and will not be subject to commitment or contract until the proper budget appropriation or necessary appropriating and financing ordinance is adopted. It shall be the sole responsibility of the Mayor and Council of the Borough to make the necessary budget appropriations or ordinance.

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

Local Unit BOROUGH OF MEDFORD LAKES

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	
		-							
Police Department - Surveillance Cameras	1	15,000.00				750.00		14,250.00	
Public Works Truck Equipment	2	32,500.00				1,625.00		30,875.00	
Firehouse Improvements	3	40,000.00				2,000.00		38,000.00	
Fire Equipment	4	20,000.00				1,000.00		19,000.00	
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TOTAL - THIS PAGE	XXXXX	107,500.00	-		-	5,375.00	-	102,125.00	-

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

Local Unit BOROUGH OF MEDFORD LAKES

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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TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

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

Local Unit

BOROUGH OF MEDFORD LAKES

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	
		-								
Police Department - Surveillance Cameras	1	15,000.00	2023	15,000.00						
Public Works Truck Equipment	2	32,500.00	2023	32,500.00						
Firehouse Improvements	3	40,000.00	2023	40,000.00						
Fire Equipment	4	20,000.00	2023	20,000.00						
		-								
		-								
		-								
		-								
		-								
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TOTAL - THIS PAGE	XXXXX	107,500.00	XXXXXXXXXX	107,500.00	-	-	-	-	-	-

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

Local Unit

BOROUGH OF MEDFORD LAKES

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
	-			-						
Police Department - Surveillance Cameras	15,000.00			750.00			14,250.00			
Public Works Truck Equipment	32,500.00			1,625.00			30,875.00			
Firehouse Improvements	40,000.00			2,000.00			38,000.00			
Fire Equipment	20,000.00			1,000.00			19,000.00			
	-			-						
	-			-						
	-			-						
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TOTAL - THIS PAGE	107,500.00	-	-	5,375.00	-	-	102,125.00	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 3,320,917.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 558,108.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 439,830.83
(c) Capital Improvements	44-999	\$ 30,000.00
(d) Municipal Debt Service	45-999	\$ 623,909.09
(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	\$ 530,373.47
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 5,503,138.39

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 28th day of June, 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 28th day of June, 2023, _____, Clerk

Signature

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				-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:			(Date)		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				-
Recreation land preserved in 2022:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2022:			(Acres)							

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

Contracting Unit: **BOROUGH OF MEDFORD LAKES**

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.

May 24, 2023
Date

clerk@medfordlakes.com
Clerk of the Governing Body