

2024 MUNICIPAL BUDGET

Municipal Budget of the Borough of Lebanon Borough, County of Hunterdon for the Fiscal Year 2024

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 17th day of April, 2024 and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).
Certified by me, this 29th day of April, 2024

Designed by:
Isabel Romano
Clerk
6 High Street Lebanon NJ 08833
Address
Address
908-236-2425
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 17th day of April, 2024
Designed by:
LAURA HANWELL
Registered Municipal Accountant
Flemington, NJ 08822
Address
39 State Route 12, Suite 2
Address
908-782-7900
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 20th day of March, 2024
Designed by:
CAMERON LENC
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)
It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

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

Dated: _____ By: _____

Local Examination? Yes
 No

SECTION 2 - UPON ADOPTION FOR YEAR 2024

Be it Resolved by the _____
of Lebanon Borough _____, County of Hunterdon _____ of the _____ Borough _____ 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) \$ 1421000.00 (Item 2 below) for municipal purposes, and
- (b) \$ 0 (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) \$ 0 (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) \$ 0 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 0 (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 0 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

<p>Ayes</p> <p>Burton Berger Crawford Kirchofer Porcello</p>	<p>Nays</p> <p>0</p>	<p>Abstained</p> <p>0</p>
		<p>Absent</p> <p>Baldinger</p>

SUMMARY OF REVENUES			
1. General Revenues			
Surplus Anticipated		08-100	419,300.77
Miscellaneous Revenues Anticipated		13-099	443586.97
Receipts from Delinquent Taxes		15-499	131664.55
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)		07-190	1421000
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42		07-195	0
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)		07-191	0
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			0
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)		07-191	0
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			
		07-192	0
Total Revenues		13-299	2415552.29

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 1236732
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 68565.29
(g) Cash Deficit	46-885	\$ 0
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 260715
(c) Capital Improvements	44-999	\$ 20000
(d) Municipal Debt Service	45-999	\$ 529540
(e) Deferred Charges - Municipal	46-999	\$ 0
(f) Judgments	37-480	\$ 0
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ 0
(g) Cash Deficit	46-885	\$ 0
(k) For Local District School Purposes	29-410	\$ 0
(m) Reserve for Uncollected Taxes	50-899	\$ 300000
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	0
Total Appropriations	34-499	\$ 2415552.29

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 17th day of April, 2024. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2024 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 29th day of April, 2024, DocuSigned by:
Karen Romans
DD07F73300A7@signature, Clerk

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

Contracting Unit: Lebanon Borough

Year Ending: December 31, 2023

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

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

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

04/29/2024

Date

Digitized by:
Karen Romano

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.

- g) In all applicable signature lines, insert the email address of the applicable official.
- h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via
 - i) 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
 - l) FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**
- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
 - l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- m) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dles/pdf/Budget_Document_Instructions.pdf

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

- a) Download from FAST or have saved on your computer the 2023 adopted budget workbook.
- b) On the 2024 budget, navigate to the "Key Inputs" tab.
****IMPORTANT: Macros must be enabled in excel in order for the data rollover process to run successfully.****
- c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.
- d) First, click the button for current fund. It will prompt you to select your 2023 adopted excel budget from your computer. Once the 2023 adopted budget is selected, the function runs automatically. **The functionality may cause the screen to briefly flash rapidly.**
- e) Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same as the
- f) current fund process.
- g) Once complete, review the 2024 template to ensure information has successfully copied from the 2023 adopted budget.
PLEASE NOTE:
If an incorrect version of the budget template was used in 2023, the budget data may not migrate properly to the 2024 budget template.

Information Required for Municipal Budget Document:	Municipal Budget Version 2024.0	
	Responses and Data	
Name and County of Municipality	Lebanon Borough, Hunterdon County	
Full Name of Municipality	BOROUGH OF LEBANON	
County of Municipality	HUNTERDON	
Name of Municipality	LEBANON	
Type	BOROUGH	
Governing Body Type	COUNCIL MEMBERS	
Location	Borough Hall	
Address	6 High Street	
Address	Lebanon, NJ 08833	
Phone	908-236-0410	
Fax	908-236-2939	
Clerk	Karen Romano	Cert #
Tax Collector	Rebecca Newman	Date of Original Appt.
Chief Financial Officer	Cameron Keng	T-8237
Registered Municipal Accountant	Laura Atwell	N-1629
Municipal Attorney	Joseph Novak	589
Newspaper	Hunterdon County Democrat	
	<u>Day</u>	<u>Month</u>
Date of Introduction	20	March
Date of Advertisement	4	April
Date of Public Hearing	17	April
Time of Public Hearing	7:30	
Net Valuation Taxable Current	275,089,735	
Net Valuation Taxable Prior	275,139,403	
	(49,668)	
Budget Year	2024	Budget Year Type:
		Calendar Year
		<i>Calendar or State Fiscal</i>
Municipal Code	1018	

How many utilities does municipality have?	0	<i>Select "0" if you do not have any utilities.</i>
Utility #	Utility Type	Capital Improvement Program
Utility 1		# of Years 3
Utility 2		Beginning Year 2024
Utility 3		Ending Year 2026
Utility 4		
Utility 5		
Utility 6		
Utility Assessment (Tab 37)		
Utility Assessment (Tab 38)		

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

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

2024 Municipal Budget

of the BOROUGH of LEBANON County of
 HUNTERDON for the fiscal year 2024.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated	
	2024	2023
1. Surplus	419,300.77	383,800.00
2. Total Miscellaneous Revenues	443,586.97	342,313.87
3. Receipts from Delinquent Taxes	131,664.55	129,930.58
4. a) Local Tax for Municipal Purposes	1,421,000.00	1,384,564.00
b) Addition to Local School District Tax		
c) Minimum Library Tax		
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	1,421,000.00	1,384,564.00
Total General Revenues	2,415,552.29	2,240,608.45

Summary of Appropriations	2024 Budget	Final 2023 Budget
1. Operating Expenses: Salaries & Wages	348,596.00	334,450.00
Other Expenses	956,701.29	883,962.00
2. Deferred Charges & Other Appropriations	260,715.00	98,316.90
3. Capital Improvements	20,000.00	106,037.55
4. Debt Service (Include for School Purposes)	529,540.00	517,842.00
5. Reserve for Uncollected Taxes	300,000.00	300,000.00
Total General Appropriations	2,415,552.29	2,240,608.45
Total Number of Employees		

BOROUGH OF LEBANON SUMMARY OF 2024 BUDGET

			Future Budget Projections					
			2025	2026	2027	2028	2029	
Total Budget	<u>2,415,552.29</u>	100.0%						
Employee Costs:								
Salaries & Wages								
Sheet 17	348,596.00		102.00%	355,567.92	362,679.28	369,932.85	377,331.52	384,878.15
Sheet 25	-		102.00%	-	-	-	-	-
Total	<u>348,596.00</u>			<u>355,567.92</u>	<u>362,679.28</u>	<u>369,932.85</u>	<u>377,331.52</u>	<u>384,878.15</u>
Social Security								
Sheet 19	27,501.00		102.00%	28,051.02	28,612.04	29,184.28	29,767.97	30,363.33
Pensions etc.								
Sheet 19	35,050.29		102.00%	35,751.30	36,466.32	37,195.65	37,939.56	38,698.35
Sheet 19	-		105.00%	-	-	-	-	-
Sheet 20	-			-	-	-	-	-
Insurance								
Sheet 14	-		106.00%	-	-	-	-	-
Direct Employee Costs	<u>411,147.29</u>	17.0%						
General Liability Insurance								
Sheet 14	<u>84,000.00</u>	3.5%						
Debt Service:								
Sheet 27	<u>529,540.00</u>	21.9%						
Reserve for Uncollected Taxes:								
Sheet 29	<u>300,000.00</u>	12.4%						
Capital Funds:								
Sheet 26a	<u>20,000.00</u>	0.8%						
Deferred Charges:								
Sheet 28	-	0.0%						
Grants:								
Sheet 25 (less Salaries & Wages above)	<u>175,000.00</u>	7.2%						
All Other Departmental OE's:								
Various Line Items	<u>895,865.00</u>	37.1%	102.00%	913,762.30	932,057.95	950,699.10	969,713.09	989,107.35
Projected Budget Totals				<u>1,333,152.54</u>	<u>1,359,815.59</u>	<u>1,387,011.90</u>	<u>1,414,752.14</u>	<u>1,443,047.18</u>

BOROUGH OF LEBANON 2024 BUDGET FUNDING	
Budget Funding:	
Fund Balance	419,300.77
Local Revenues	166,100.00
State Aid	102,486.97
Grants	175,000.00
Delinquent Tax	131,664.55
Local Purpose Tax	<u>1,421,000.00</u>
	<u>2,415,552.29</u>
Ratables	275,089,735
Tax Rate	0.517
Increase	0.014

	Project Tax Results				
	2024	2025	2026	2027	2028
		25,000.00	50,000.00	75,000.00	100,000.00
		150,000.00	300,000.00	450,000.00	600,000.00
	<u>1,333,152.54</u>	<u>1,184,815.59</u>	<u>1,037,011.90</u>	<u>889,752.14</u>	<u>743,047.18</u>
	<u>1,333,152.54</u>	<u>1,359,815.59</u>	<u>1,387,011.90</u>	<u>1,414,752.14</u>	<u>1,443,047.18</u>
	283,089,735	291,089,735	299,089,735	307,089,735	315,089,735
	<i>0.471</i>	<i>0.407</i>	<i>0.347</i>	<i>0.290</i>	<i>0.236</i>
	<i>(0.046)</i>	<i>(0.064)</i>	<i>(0.060)</i>	<i>(0.057)</i>	<i>(0.054)</i>
LEVY CAP CAL					
Prior Year	<u>1,421,000.00</u>	<u>1,333,152.54</u>	<u>1,184,815.59</u>	<u>1,037,011.90</u>	<u>889,752.14</u>
2%	<u>28,420.00</u>	<u>26,663.05</u>	<u>23,696.31</u>	<u>20,740.24</u>	<u>17,795.04</u>
Debt Service & Health	<u>145,000.00</u>	<u>145,000.00</u>	<u>145,000.00</u>	<u>145,000.00</u>	<u>145,000.00</u>
Ratables Added	<u>15,000.00</u>	<u>16,000.00</u>	<u>17,000.00</u>	<u>18,000.00</u>	<u>18,000.00</u>
CAP Max	<u>1,609,420.00</u>	<u>1,520,815.59</u>	<u>1,370,511.90</u>	<u>1,220,752.14</u>	<u>907,547.18</u>
Over / (Under) CAP	<u>(276,267.46)</u>	<u>(336,000.00)</u>	<u>(333,500.00)</u>	<u>(331,000.00)</u>	<u>(164,500.00)</u>

COMPARISON OF REVENUES & APPROPRIATIONS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
REVENUES				
Surplus	419,300.77	383,800.00	35,500.77	9.25%
Local	166,100.00	205,137.55	(39,037.55)	-19.03%
State Aid	102,486.97	96,604.42	5,882.55	6.09%
State & Federal Grants	175,000.00	40,571.90	134,428.10	331.33%
Delinquent Tax	131,664.55	129,930.58	1,733.97	1.33%
Local Purpose Tax	1,421,000.00	1,384,564.00	36,436.00	2.63%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	2,415,552.29	2,240,608.45	174,943.84	7.81%
APPROPRIATIONS				
Salaries & Wages	348,596.00	334,450.00	14,146.00	4.23%
Other Expenses	973,851.00	883,962.00	89,889.00	10.17%
Statutory & Deferred Charges	68,565.29	57,745.00	10,820.29	18.74%
State & Federal Grants	175,000.00	40,571.90	134,428.10	331.33%
Capital (without grants)	20,000.00	106,037.55	(86,037.55)	-81.14%
Debt Service	529,540.00	517,842.00	11,698.00	2.26%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	300,000.00	300,000.00	-	0.00%
TOTAL APPROPRIATIONS	2,415,552.29	2,240,608.45	174,943.84	0.078079
Adopted Emergencies	-	-	-	

CONDITION OF SURPLUS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>
Available	652,483.94	542,001.27	110,482.67
Used to Fund Budget	419,300.77	383,800.00	35,500.77
Remaining Balance	233,183.17	158,201.27	74,981.90

LOCAL TAX LEVY AND ASSESSED VALUES

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
Local Purpose Tax Levy (only)	1,421,000.00	1,384,564.00	36,436.00	2.63%
Local Tax Rate	0.5166	0.5030	0.0136	2.70%
Assessed Valuation	275,089,735	275,139,403	(49,668)	-0.02%

STATUS OF "CAPS"

	<u>SPENDING CAP</u>		<u>2% LEVY CAP</u>
	<u>CAP 2.50%</u>	<u>CAP COLA</u>	
CAP Base from Prior Year	1,232,223.00	1,232,223.00	1,428,552.28 MAX
Rate Applied	2.50%	3.50%	1,421,000.00 ACTUAL
Allowable CAP	1,263,028.58	1,275,350.81	(7,552.28) + OR ()
Additions:			Must be zero or () to Introduce Budget
See Sheet 3b	29,946.49	29,946.49	
Other			
Total CAP Allowable	1,292,975.07	1,305,297.30	
Budget Expenditures Sheet 19	1,305,297.29	1,305,297.29	
Remaining or (Excess)	(12,322.23)	0.00	

% OF TAX COLLECTION

	<u>CURRENT</u>	<u>PRIOR</u>	<u>CHANGE</u>
Actual Percentage of Collection	98.15%	97.45%	0.70%
Used for Reserve for Taxes	95.85%	95.82%	0.03%
Remaining	2.30%	1.63%	0.67%

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2024 MUNICIPAL BUDGET**

		YEAR 2024	YEAR 2023
1	Total General Appropriations for 2024 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	2,115,552.29	XXXXXXXXXXXX
2	Local District School Tax		2,933,231.00
	Actual		
2	Local District School Tax	2,991,900.00	XXXXXXXXXXXX
	Estimate		
3	Regional School District Tax		1,692,267.00
	Actual		
3	Regional School District Tax	1,726,100.00	XXXXXXXXXXXX
	Estimate		
4	Regional High School Tax		
	Actual		
4	Regional High School Tax		XXXXXXXXXXXX
	Estimate		
5	County Tax		1,073,458.04
	Actual		
5	County Tax	1,094,900.00	XXXXXXXXXXXX
	Estimate		
6	Special District Tax		
	Actual		
6	Special District Tax		XXXXXXXXXXXX
	Estimate		
7	Municipal Open Space		
	Actual		
7	Municipal Open Space		XXXXXXXXXXXX
	Estimate		
8	Municipal Arts and Culture		
	Actual		
8	Municipal Arts and Culture		XXXXXXXXXXXX
	Estimate		
9	Total General Appropriations & Other Taxes	7,928,452.29	
10	Less: Total Anticipated Revenues from 2024 in Municipal Budget (Item 5)	994,552.29	
11	Cash Required from 2024 to Support Local Municipal Budget and Other Taxes	6,933,900.00	
12	Amount of Item 11 divided by 95.85% equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		7,233,900.00
<u>Analysis of Item 12:</u>			
	Local School District Tax (Line 2 Above)	2,991,900.00	
	Regional School District Tax (Line 3 Above)	1,726,100.00	
	Regional High School Tax (Line 4 Above)	-	
	County Tax (Line 5 Above)	1,094,900.00	
	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	1,421,000.00	
	Total Amount (Line 12)	7,233,900.00	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)		300,000.00
	<u>Computation of "Tax in Local Municipal Budget"</u>		
	Item 1 - Total General Appropriations	2,115,552.29	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	300,000.00	
	Subtotal	2,415,552.29	
	Less: Item 10 - Total Anticipated Revenues	994,552.29	
	Amount to Be Raised by Taxation in Municipal Budget	1,421,000.00	

Local Tax for Municipal Purpose	1,421,000.00
Addition to Local District School Tax	
Minimum Library Tax	

2024 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2024 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF LEBANON

COUNTY: HUNTERDON

<u>James Pittinger</u> Mayor's Name	<u>December 31, 2026</u> Term Expires
--	--

Governing Body Members	
Name	Term Expires
<u>Samuel Berger</u>	<u>12/31/2024</u>
<u>Richard Burton</u>	<u>12/31/2024</u>
<u>Greg Crawford</u>	<u>12/31/2025</u>
<u>Robert Kirchofer</u>	<u>12/31/2025</u>
<u>Marlene Baldinger</u>	<u>12/31/2026</u>
<u>Lisa Porcello</u>	<u>12/31/2026</u>

Municipal Officials	
	Date of Orig. Appt.
<u>Karen Romano</u> Municipal Clerk	<u> </u> Cert. No.
<u>Rebecca Newman</u> Tax Collector	<u>T-8237</u> Cert. No.
<u>Cameron Keng</u> Chief Financial Officer	<u>N-1629</u> Cert. No.
<u>Laura Atwell</u> Registered Municipal Accountant	<u>589</u> Lic. No.
<u>Joseph Novak</u> Municipal Attorney	

Official Mailing Address of Municipality

Borough Hall
6 High Street
Lebanon, NJ 08833

Fax #: 908-236-2939

2024 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of LEBANON , County of HUNTERDON for the Fiscal Year 2024.

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

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

Certified by me, this 20 day of March , 2024

 clerk@lebanonboro.com

Clerk

 6 High Street

Address

 Lebanon, NJ 08833

Address

 908-236-0410

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 20 day of March , 2024

 la@bkc-cpa.com

Registered Municipal Accountant

 Flemington, NJ 08822

Address

 39 State Route 12, Ste 2

Address

 908-782-7900

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 20 day of March , 2024

 CFO@lebanonboro.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: , 2024

By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of LEBANON , County of HUNTERDON for the Fiscal Year 2024

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2024;

Be it Further Resolved, that said Budget be published in the Hunterdon County Democrat

in the issue of April 4 , 2024

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

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 LEBANON , County of HUNTERDON , on March 20 , 2024.

A Hearing on the Budget and Tax Resolution will be held at Borough Hall , on April 17 , 2024 at 7:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2024 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

			YEAR 2024
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)}			1,305,297.29
2. Appropriations excluded from "CAPS" -			XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}			810,255.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)			810,255.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	95.85%	Percent of Tax Collections	300,000.00
4. Total General Appropriations (Item 9, Sheet 29)			2,415,552.29
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)			994,552.29
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)			1,421,000.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			-
(c) Minimum Library Tax			-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2023 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	2,216,801.70	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	23,806.75						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	2,240,608.45	-	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	2,083,373.83	-	-	-	-	-	-
Reserved	157,230.13	-	-	-	-	-	-
Unexpended Balances Canceled	4.49	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	2,240,608.45	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)			
BUDGET MESSAGE			
<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2023	2,216,801.75	Allowable Operating Appropriations before	
Cap Base Adjustment:	4,600.00	Additional Exceptions per (N.J.S.A. 40A:4-45.3)	1,263,028.58
Subtotal	2,221,401.75		
Exceptions Less:		Additions:	
Total Other Operations	30,064.00	New Construction (Assessor Certification)	-
Total Uniform Construction Code		2022 Cap Bank Utilized	25,108.42
Total Interlocal Service Agreement	18,470.00	2023 Cap Bank Utilized	4,838.07
Total Additional Appropriations			
Total Capital Improvements	106,037.55		
Total Debt Service	517,842.00		
Transferred to Board of Education		Total Additions	29,946.49
Type I School Debt			
Total Public & Private Programs	16,765.20	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	1,292,975.07
Judgements			
Total Deferred Charges		Additional Increase to COLA rate. 3.5%	
Cash Deficit		Amount of Increase allowable. 1.0%	12,322.23
Reserve for Uncollected Taxes	300,000.00		
Total Exceptions	989,178.75	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	1,305,297.30
Amount on Which CAP is Applied	1,232,223.00		
2.5% CAP	30,805.58	Total General Appropriations for Municipal Purposes	1,305,297.29
Allowable Operating Appropriations before		(Sheet 19, H-1)	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	1,263,028.58	Over or (Under) Appropriations Cap	(0.00)

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	
<u>RECAP OF GROUP INSURANCE APPROPRIATION</u>	
Following is a recap of the Municipality's Employee Group Insurance	
Estimated Group Insurance Costs - 2024	\$ <u>77,000.00</u>
Estimated Amounts to be Contributed by Employees:	
Contribution from all eligible emp.	<u>15,000.00</u>
	<u>62,000.00</u>
Budgeted Group Insurance - Inside CAP	<u>60,320.00</u>
Budgeted Group Insurance - Utilities	<u>1,680.00</u>
Budgeted Group Insurance - Outside CAP	<u>1,680.00</u>
TOTAL	<u>62,000.00</u>
<p>Instead of receiving Health Benefits, <u>0</u> employees have elected an opt-out for 2024. This opt-out amount is budgeted separately.</p>	
Health Benefits Waiver	
Salaries and Wages	<u>\$ -</u>

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	1,384,564.00
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>1,384,564.00</u>
Plus 2% CAP Increase	<u>27,691.28</u>
ADJUSTED TAX LEVY	<u>1,412,255.28</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>1,412,255.28</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS 1,412,255.28

Exclusions:

Allowable Shared Service Agreements Increase		
Allowable Health Insurance Costs Increase	2,840.00	
Allowable Pension Obligations Increases	1,760.00	
Allowable LOSAP Increase		
Allowable Capital Improvements Increase		
Allowable Debt Service and Capital Leases Inc.	11,697.00	
Recycling Tax appropriation		
Deferred Charge to Future Taxation Unfunded		
Current Year Deferred Charges: Emergencies		
Add Total Exclusions		<u>16,297.00</u>
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		

ADJUSTED TAX LEVY 1,428,552.28

Additions:

New Ratables - Increase for new construction	-	
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.504</u>	
New Ratable Adjustment to Levy		-
Amounts approved by Referendum		
Levy CAP Bank Applied		

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION 1,428,552.28

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES 1,421,000.00

OVER OR (UNDER) 2% LEVY CAP (7,552.28)
 (must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)	
BUDGET MESSAGE	
<u>"2010" LEVY CAP BANKS:</u>	
2021	
Maximum Allowable Amount to be Raised by Taxation	1,342,402
Amount to be Raised by Taxation for Municipal Purpose	<u>1,313,000</u>
Available for Banking (CY 2024)	29,402
Amount Used in CY 2024	
Balance to Expire	<u><u>29,402</u></u>
2022	
Maximum Allowable Amount to be Raised by Taxation	1,355,289
Amount to be Raised by Taxation for Municipal Purpose	<u>1,355,289</u>
Available for Banking (CY 2024 - CY 2025)	-
Amount Used in CY 2024	
Balance to Carry Forward (CY 2025)	<u><u>-</u></u>
2023	
Maximum Allowable Amount to be Raised by Taxation	1,458,345
Amount to be Raised by Taxation for Municipal Purpose	<u>1,384,564</u>
Available for Banking (CY 2024 - CY 2026)	73,781
Amount Used in CY 2024	
Balance to Carry Forward (CY 2025 - CY2026)	<u><u>73,781</u></u>
2024	
Maximum Allowable Amount to be Raised by Taxation	1,428,552
Amount to be Raised by Taxation for Municipal Purpose	<u>1,421,000</u>
Available for Banking (CY 2025 - CY 2027)	7,552
Total Levy CAP Bank	<u><u>81,333</u></u>

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
1. Surplus Anticipated	08-101	419,300.77	383,800.00	383,800.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	419,300.77	383,800.00	383,800.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Alcoholic Beverages	08-103	7,500.00	7,500.00	7,500.00
Other	08-104			
Fees and Permits	08-105	20,000.00	20,000.00	22,312.22
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110			
Other	08-109			
Interest and Costs on Taxes	08-112	19,000.00	25,000.00	19,241.96
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	19,000.00	1,000.00	25,009.84
Anticipated Utility Operating Surplus	08-114			
NJ Hotel Occupancy Tax	08-107	85,000.00	50,000.00	95,183.71
Rental - Sewer Authority	08-118	15,600.00	15,600.00	15,600.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	166,100.00	119,100.00	184,847.73

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200		-	
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	92,910.00	91,815.00	92,449.66
Municipal Relief Fund Act	09-213	9,576.97	4,789.42	4,789.42
Total Section B: State Aid Without Offsetting Appropriations	09-001	102,486.97	96,604.42	97,239.08

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
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			
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	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
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 Consent of Director of Local Government Services - Additional Revenues	xxxxxxx 08-003	xxxxxxxxxxx -	xxxxxxxxxxx -	xxxxxxxxxxx -

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
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
				-
Clean Communities	10-602	-	8,204.20	8,204.20
Recycling Tonnage	10-569	-	12,367.70	12,367.70
Local Recreational Improvement Grant	10-671	100,000.00	-	-
Hunterdon County Economic Development Grant Program	10-877	-	5,000.00	5,000.00
NJ DEP Stormwater Management	10-599	-	15,000.00	15,000.00
ARP Firefighter Grant	10-712	75,000.00	-	-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
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	XXXXXXXXXXXX 175,000.00	XXXXXXXXXXXX 40,571.90	XXXXXXXXXXXX 40,571.90

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Operating Surplus of Prior Year	08-116			
American Rescue Plan	08-240	-	86,037.55	86,037.55

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section G: Special Items of General Revenue Anticipated with Prior Written	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
 Consent of Director of Local Government Services - Other Special Items	08-004	-	86,037.55	86,037.55

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
Summary of Revenues	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	419,300.77	383,800.00	383,800.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	166,100.00	119,100.00	184,847.73
Total Section B: State Aid Without Offsetting Appropriations	09-001	102,486.97	96,604.42	97,239.08
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	175,000.00	40,571.90	40,571.90
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	-	86,037.55	86,037.55
Total Miscellaneous Revenues	13-099	443,586.97	342,313.87	408,696.26
4. Receipts from Delinquent Taxes	15-499	131,664.55	129,930.58	196,038.76
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	994,552.29	856,044.45	988,535.02
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	1,421,000.00	1,384,564.00	XXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	1,421,000.00	1,384,564.00	1,554,941.77
7. Total General Revenues	13-299	2,415,552.29	2,240,608.45	2,543,476.79

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Mayor and Council: Other Expenses	20-110	2	12,500.00	12,500.00		12,500.00	8,599.94	3,900.06
Communications: Other Expenses	20-110	2	6,700.00	5,000.00		5,153.97	5,153.97	-
Municipal Clerk: Salary/Wages	20-120	1	193,200.00	184,000.00		184,000.00	179,002.56	4,997.44
Municipal Clerk: Other Expenses	20-120	2	32,000.00	29,000.00		29,227.83	29,102.66	125.17
Codification of Ordinances: Other Expenses	20-120	2	10,000.00	5,000.00		8,130.50	8,130.50	-
Summer Recreation - Other Expenses: Other Expenses	20-120	2	-	4,000.00		4,000.00	-	4,000.00
Registrar of Vital Statistics: Salary/Wages	20-120	1	2,300.00	2,250.00		2,250.00	2,172.00	78.00
Registrar of Vital Statistics: Other Expenses	20-120	2	850.00	600.00		816.50	816.50	-
Financial Administration (Treasury): Salary/Wages	20-130	1	35,656.00	35,000.00		35,000.00	33,957.68	1,042.32
Financial Administration (Treasury): Other Expenses	20-130	2	5,000.00	5,000.00		5,000.00	3,590.95	1,409.05
Audit Services: Other Expenses	20-135	2	26,000.00	25,250.00		25,250.00	25,250.00	-
Data Processing Services: Other Expenses	20-140	2	12,000.00	9,000.00		9,000.00	7,654.88	1,345.12
Revenue Administration (Tax Collection): Salary/Wages	20-145	1	17,650.00	17,000.00		17,000.00	16,796.72	203.28
Revenue Administration (Tax Collection): Other Expenses	20-145	2	4,700.00	1,000.00		1,000.00	498.00	502.00
Tax Assessment Administration: Salary/Wages	20-150	1	18,250.00	18,250.00		18,250.00	14,321.27	3,928.73
Tax Assessment Administration: Other Expenses	20-150	2	1,000.00	1,500.00		1,500.00	75.00	1,425.00
Legal Services (Legal Dept.): Other Expenses	20-155	2	110,000.00	110,000.00		110,000.00	104,091.50	5,908.50
Engineering Services: Other Expenses	20-165	2	5,000.00	14,000.00		5,071.06	4,669.00	402.06
Historical Sites Office: Other Expenses	20-175	2	500.00	500.00		500.00	-	500.00
Planning Board: Other Expenses	21-180	2	5,000.00	5,000.00		5,000.00	3,397.99	1,602.01

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Environmental Commission (RS 40:56A-1 et seq): Other Ex	21-181	2	500.00	1,500.00		1,500.00	-	1,500.00
Zoning Board of Adjustment: Salary/Wages	21-185	1	16,740.00	16,150.00		16,150.00	15,939.12	210.88
Zoning Board of Adjustment: Other Expenses	21-185	2	-	5,000.00		911.00	-	911.00
Insurance (NJSA 40A: 4-56.3) - General Liability: Other Exp	23-210	2	25,047.00	24,200.00		24,200.00	24,057.24	142.76
Insurance (NJSA 40A: 4-56.3) - Workers Compensation: Ot	23-215	2	16,894.00	12,420.00		12,420.00	12,420.00	-
Insurance (NJSA 40A: 4-56.3) - Employee Group Health: Ot	23-220	2	60,320.00	50,036.00		55,834.44	54,644.78	1,189.66
Public Safety: Other Expenses	25-240	2	65,000.00	62,000.00		62,000.00	30,619.06	31,380.94
Crossing Guard: Salary/Wages	25-241	1	32,000.00	32,000.00		32,000.00	29,638.50	2,361.50
Office of Emergency Management (OEM): Other Expenses	25-252	2	1,500.00	1,500.00		1,500.00	1,200.00	300.00
Aid to Volunteer Fire Companies: Other Expenses	25-255	2	68,500.00	68,500.00		68,500.00	68,500.00	-
Fire Hydrant: Other Expenses	25-265	2	26,150.00	25,150.00		25,150.00	19,316.25	5,833.75
Streets and Road Maintenance: Salary/Wages	26-290	1	5,000.00	5,000.00		5,000.00	3,802.30	1,197.70
Streets and Road Maintenance: Other Expenses	26-290	2	68,400.00	68,400.00		68,400.00	44,199.99	24,200.01
Solid Waste Collection: Other Expenses	26-305	2	98,325.00	95,000.00		95,000.00	90,459.54	4,540.46
Shade Tree: Other Expenses	26-300	2	8,000.00	7,000.00		7,000.00	5,280.00	1,720.00
Buildings and Grounds: Salary/Wages	26-310	1	25,000.00	22,000.00		22,000.00	15,766.00	6,234.00
Buildings and Grounds: Other Expenses	26-310	2	59,000.00	59,000.00		59,000.00	44,561.23	14,438.77
Public Health Services (Board of Health): Salary/Wages	27-330	1	2,800.00	2,800.00		2,800.00	2,647.92	152.08
Public Health Services (Board of Health): Other Expenses	27-330	2	1,500.00	2,000.00		2,000.00	-	2,000.00
Recreation Services and Programs: Salay/Wage	28-370	2	11,800.00	-		-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Recreation Services and Programs: Other Expenses	28-370	2	5,000.00	5,000.00		5,000.00	2,442.25	2,557.75
Contribution - Senior Citizens: Other Expenses	28-370	2	2,500.00	2,500.00		2,500.00	2,000.00	500.00
Maintenance of Parks: Other Expenses	28-375	2	-	5,000.00		13,976.62	13,976.62	-
Electricity: Other Expenses	31-430	2	8,600.00	8,600.00		8,600.00	7,538.22	1,061.78
Street Lighting: Other Expenses	31-435	2	24,000.00	24,000.00		24,000.00	18,079.32	5,920.68
Telephone: Other Expenses	31-440	2	10,500.00	12,000.00		12,000.00	9,041.96	2,958.04
Water: Other Expenses	31-445	2	1,250.00	1,250.00		1,250.00	532.75	717.25
Natural Gas: Other Expenses	31-446	2	9,000.00	6,922.00		7,067.97	7,067.97	-
Sewerage processing and disposal: Other Expenses	31-455	2	1,100.00	1,100.00		1,100.00	1,048.00	52.00
Landfill/Solid Waste Disposal Cost: Other Expenses	32-465	2	84,000.00	60,000.00		66,866.41	66,866.41	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations (Item 8(A)) within "CAPS"	34-199		1,236,732.00	1,169,878.00	-	1,182,376.30	1,038,926.55	143,449.75
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		1,236,732.00	1,169,878.00	-	1,182,376.30	1,038,926.55	143,449.75
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	348,596.00	334,450.00	-	334,450.00	314,044.07	20,405.93
Other Expenses (Including Contingent)	34-201	2	888,136.00	835,428.00	-	847,926.30	724,882.48	123,043.82

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Overexpend of Budget Appropriations	46-894	2	5,664.00	-	XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(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
				XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(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	35,050.29	30,895.00		30,895.00	30,894.38	0.62
Social Security System (O.A.S.I.)	36-472	27,501.00	26,500.00		26,500.00	20,947.67	5,552.33
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	350.00	350.00		350.00	178.79	171.21
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477				-		-
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	68,565.29	57,745.00	-	57,745.00	52,020.84	5,724.16
(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	1,305,297.29	1,227,623.00	-	1,240,121.30	1,090,947.39	149,173.91

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Fair Housing Plan Ch 222 PL 1985: Other Expenses	21-191	2	10,000.00	17,500.00		912.70	820.48	92.22
NJ DEP Stormwater Management		2	35,400.00	-		-	-	-
Garbage and Trash Removal and Disposal		2	18,385.00	-		-	-	-
Pension (PERS and PFRS)		2	-	1,742.00		1,742.00	1,742.00	-
Gasoline and Diesel Fuel		2	-	578.00		578.00	578.00	-
Liability Insurance		2	502.00	-		-	-	-
Worker's Compensation Insurance		2	320.00	2,280.00		2,280.00	2,280.00	-
Health Insurance Cap Exception		2	-	7,964.00		7,964.00	-	7,964.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		64,607.00	30,064.00	-	13,476.70	5,420.48	8,056.22

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
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
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Shared Services - Municipal Court: Other Expenses	42-108	2	21,108.00	18,470.00		22,559.00	22,559.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Interlocal Municipal Service Agreements	42-999	21,108.00	18,470.00	-	22,559.00	22,559.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
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 (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
Clean Communities Program	41-602		-	8,204.20		8,204.20	8,204.20	-
Recycling Tonnage Grant	41-569		-	12,367.70		12,367.70	12,367.70	-
Hunterdon County Economic Development Grant Program	41-877		-	5,000.00		5,000.00	5,000.00	-
Local Recreational Improvement Grant	41-671		100,000.00	-		-	-	-
ARP Firefighter Grant	41-712		75,000.00	-		-	-	-
NJ DEP Stormwater Management	41-599			15,000.00		15,000.00	15,000.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<u>Public and Private Programs Offset by Revenues</u>								
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		175,000.00	40,571.90	-	40,571.90	40,571.90	-
Total Operations - Excluded from "CAPS"	34-305		260,715.00	89,105.90	-	76,607.60	68,551.38	8,056.22
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	85,715.00	48,534.00	-	36,035.70	27,979.48	8,056.22

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-	-	-
Capital Improvement Fund	44-901				XXXXXXXXXX	-	-	-
Acquisition of Fire Equipment	44-905	2	10,000.00	10,000.00		10,000.00	10,000.00	-
Acquisition of Public Safety Equipment	44-905	2	10,000.00	10,000.00		10,000.00	10,000.00	-
Capital Improvement Fund - American Rescue Plan	44-904	2	-	86,037.55		86,037.55	86,037.55	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
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		20,000.00	106,037.55	-	106,037.55	106,037.55	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		170,000.00	160,000.00		160,000.00	160,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		262,909.00	251,282.00		251,282.00	251,282.00	XXXXXXXXXX
Interest on Bonds	45-930		60,200.00	66,800.00		66,800.00	66,800.00	XXXXXXXXXX
Interest on Notes	45-935		36,431.00	39,760.00		39,760.00	39,755.51	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		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 (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(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 & 40A:4-	46-871			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) Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	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	810,255.00	712,985.45	-	700,487.15	692,426.44	8,056.22

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(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 - Excluded	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 - Excluded	29-409	-	-	-	-	-	XXXXXXXXXX
(K) District School Purposes (Items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	810,255.00	712,985.45	-	700,487.15	692,426.44	8,056.22
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	2,115,552.29	1,940,608.45	-	1,940,608.45	1,783,373.83	157,230.13
(M) Reserve for Uncollected Taxes	50-899	300,000.00	300,000.00	XXXXXXXXXX	300,000.00	300,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499	2,415,552.29	2,240,608.45	-	2,240,608.45	2,083,373.83	157,230.13

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	1,305,297.29	1,227,623.00	-	1,240,121.30	1,090,947.39	149,173.91
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	64,607.00	30,064.00	-	13,476.70	5,420.48	8,056.22
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	21,108.00	18,470.00	-	22,559.00	22,559.00	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	175,000.00	40,571.90	-	40,571.90	40,571.90	-
Total Operations Excluded from "CAPS"	34-305	260,715.00	89,105.90	-	76,607.60	68,551.38	8,056.22
(C) Capital Improvements	44-999	20,000.00	106,037.55	-	106,037.55	106,037.55	-
(D) Municipal Debt Service	45-999	529,540.00	517,842.00	-	517,842.00	517,837.51	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	300,000.00	300,000.00	XXXXXXXXXX	300,000.00	300,000.00	XXXXXXXXXX
Total General Appropriations	34-499	2,415,552.29	2,240,608.45	-	2,240,608.45	2,083,373.83	157,230.13

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2023

ASSETS	
Cash and Investments	1,323,248.34
Due from State of N.J.(c. 20, P.L. 1961)	360.18
Federal and State Grants Receivable	32,582.40
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	130,640.62
Tax Title Lien Receivable	3,137.63
Property Acquired by Tax Title Lien Liquidation	105,300.00
Other Receivables	59,189.91
Deferred Charges Required to be in 2024 Budget	5,664.00
Deferred Charges Required to be in Budgets Subsequent to 2024	-
Total Assets	1,660,123.08
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	711,970.98
Reserves for Receivables	295,668.16
Surplus	652,483.94
Total Liabilities, Reserves and Surplus	1,660,123.08

School Tax Levy Unpaid	1,886,765.74
Less: School Tax Deferred	1,943,355.65
*Balance Included in Above "Cash Liabilities"	(56,589.91)

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	YEAR 2023	YEAR 2022
Surplus Balance, January 1	542,001.27	538,505.95
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2023: 98.15%, 2022: 97.45%)	6,953,897.81	6,886,454.45
Delinquent Taxes	196,038.76	150,349.06
Other Revenues and Additions to Income	604,989.15	494,745.15
Total Funds	8,296,926.99	8,070,054.61
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	1,940,603.96	1,876,016.57
School Taxes (Including Local and Regional)	4,620,961.75	4,564,362.30
County Taxes (Including Added Tax Amounts)	1,073,458.04	1,087,674.47
Special District Taxes	-	-
Other Expenditures and Deductions from Income	9,419.30	-
Total Expenditures and Tax Requirements	7,644,443.05	7,528,053.34
Less: Expenditures to be Raised by Future Taxes	-	-
Total Adjusted Expenditures and Tax Requirements	7,644,443.05	7,528,053.34
Surplus Balance, December 31	652,483.94	542,001.27

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2024 Budget

Surplus Balance, December 31	652,483.94
Current Surplus Anticipated in 2024 Budget	419,300.77
Surplus Balance Remaining	233,183.17

**2024
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.
If no Capital Budget is included, check the reason why:

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

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.
Check appropriate box for number of years covered, including current year:

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

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

The following pages reflect the estimated needs for the Borough of Lebanon for the following three years. The projects and estimated costs as presented are subject to change when more detailed specifications are developed.

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

Local Unit BOROUGH OF LEBANON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Acquisition of Computer Equipment	1	15.74	15.74						
Borough Hall Roof Repair	2	1,586.45	1,586.45						
Road Improvements	3	31,898.74	31,898.74						
Office and Building Equipment	4	58.29	58.29						
Repairs to Municipal Facilities	5	1,337.33	1,337.33						
Improvements to Various Roadways and Municipal Building and Grounds Areas	7	1,452,464.00							1,452,464.00
Improvements to Municipal Building	8	12,251.56	12,251.56						
Acquisition of Fire Truck (Mini Pumper)	9	400,000.00	20,000.00						380,000.00
American Rescue Plan (ARP)	10	172,075.10	172,075.10						
Acquisition of Public Safety Equipment	11	10,000.00		10,000.00					
Acquisition of Fire Equipment	12	10,000.00		10,000.00					
Improvements to Various Roadways and Parking Areas	13	392,854.00							392,854.00
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	2,484,541.21	239,223.21	20,000.00	-	-	-	-	2,225,318.00

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

Local Unit BOROUGH OF LEBANON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

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

Local Unit

BOROUGH OF LEBANON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2024	5b 2025	5c 2026	5d	5e	5f
Acquisition of Computer Equipment	1	15.74	1 year						15.74
Borough Hall Roof Repair	2	1,586.45	1 year						1,586.45
Road improvements	3	31,898.74	1 year						31,898.74
Office and Building Equipment	4	58.29	1 year						58.29
Repairs to Municipal Facilities	5	1,337.33	1 year						1,337.33
Improvements to Various Roadways and Municipal Building and Grounds Areas	7	1,452,464.00	1 year						1,452,464.00
Improvements to Municipal Building	8	12,251.56	1 year						12,251.56
Acquisition of Fire Truck (Mini Pumper)	9	400,000.00	3 years						400,000.00
American Rescue Plan (ARP)	10	172,075.10	1 year						172,075.10
Acquisition of Public Safety Equipment	11	10,000.00	1 year	10,000.00					-
Acquisition of Fire Equipment	12	10,000.00	1 year	10,000.00					-
Improvements to Various Roadways and Parking Areas	13	392,854.00	1 year						392,854.00
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	2,484,541.21	XXXXXXXXXX	20,000.00	-	-	-	-	2,464,541.21

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

Local Unit BOROUGH OF LEBANON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR						
				5a 2024	5b 2025	5c 2026	5d	5e	5f	
		-								
		-								
		-								
		-								
		-								
		-								
		-								
		-								
		-								
		-								
		-								
		-								
		-								
		-								
		-								
		-								
		-								
		-								
		-								
TOTAL - ALL PROJECTS	XXXXX	2,484,541.21	XXXXXXXXXX	20,000.00	-	-	-	-	2,464,541.21	

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

Local Unit **BOROUGH OF LEBANON**

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - In - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Acquisition of Computer Equipment	15.74					15.74				
Borough Hall Roof Repair	1,586.45					1,586.45				
Road Improvements	31,898.74					31,898.74				
Office and Building Equipment	58.29					58.29				
Repairs to Municipal Facilities	1,337.33					1,337.33				
Improvements to Various Roadways and Municipal Building and Grounds Areas	1,452,464.00					1,452,464.00				
Improvements to Municipal Building	12,251.56					12,251.56				
Acquisition of Fire Truck (Mini Pumper)	400,000.00					400,000.00				
American Rescue Plan (ARP)	172,075.10					172,075.10				
Acquisition of Public Safety Equipment	10,000.00	10,000.00				-				
Acquisition of Fire Equipment	10,000.00	10,000.00				-				
Improvements to Various Roadways and Parking Areas	392,854.00					392,854.00				
	-					-				
	-					-				
	-					-				
	-					-				
TOTAL - THIS PAGE	2,484,541.21	20,000.00	-	-	-	2,464,541.21	-	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2024

RESOLUTION 2024-75

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH
of LEBANON, County of HUNTERDON 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) \$ 1,421,000.00 (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)

	James Pittinger Samuel Berger Richard Burton Greg Crawford Robert Kirchofer Lisa Porcello	Ayes		Nays		Abstained	
						Absent	Marlene Baldinger

1. General Revenues				SUMMARY OF REVENUES			
Surplus Anticipated				08-100	\$	419,300.77	
Miscellaneous Revenues Anticipated				13-099	\$	443,586.97	
Receipts from Delinquent Taxes				15-499	\$	131,664.55	
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)				07-190	\$	1,421,000.00	
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:							
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 SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:							
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)				07-191			
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX				07-192	\$	-	
Total Revenues				13-299	\$	2,415,552.29	

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	xxxxxx	XXXXXXXXXXXXXX
Within "CAPS"	xxxxxx	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 1,236,732.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 68,565.29
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	xxxxxx	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 260,715.00
(c) Capital Improvements	44-999	\$ 20,000.00
(d) Municipal Debt Service	45-999	\$ 529,540.00
(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	\$ 300,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 2,415,552.29

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 17 day of April, 2024. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2024 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 17 day of April, 2024, clerk@lebanonboro.com, Clerk
Signature

BOROUGH OF LEBANON

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2023	APPROPRIATIONS	FCOA	Appropriated		Expended 2023	
		2024	2023				for 2024	for 2023	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
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 2023:			(Acres)		Reserve for Future Use	54-950-2				-
Farmland preserved in 2023:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-

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

Contracting Unit: BOROUGH OF LEBANON

Year Ending: December 31, 2023

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

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

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

3/20/2024
Date

clerk@lebanonboro.com
Clerk of the Governing Body