

General Instructions to Complete the Municipal Budget Workbook

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

Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.

- g) In all applicable signature lines, insert the email address of the applicable official.
- h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**

Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included)**.

Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included)**.

- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**

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

****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**

e) **flash rapidly.**

Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same

f) as the 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	Buena Borough, Atlantic County	
Full Name of Municipality	BOROUGH OF BUENA	
County of Municipality	ATLANTIC	
Name of Municipality	BUENA	
Type	BOROUGH	
Governing Body Type	COUNCIL MEMBERS	
Location	BOROUGH HALL	
Address	616 CENTRAL AVENUE	
Address	MINOTOLA, NJ 08341	
Phone	(856) 697- 9393	
Fax	(856) 697- 0053	
		Cert #
Clerk	Pamela Johnston	Acting
Tax Collector	Patrick Hegarty	T-8496
Chief Financial Officer	Cindi Holland	N-1615
Registered Municipal Accountant	Michael S. Garcia	472
Municipal Attorney	Richard Tonetta	
Newspaper	Press of Atlantic City	
	Day	Month
Date of Introduction	25th	March
Date of Advertisement	10th	April
Date of Public Hearing	13th	May
Time of Public Hearing	7:00	
Net Valuation Taxable Current		292,105,300
Net Valuation Taxable Prior		290,684,400
		1,420,900
Budget Year	2024	Budget Year Type: Calendar Year
Municipal Code	0104	

How many utilities does municipality have?	0	<i>Select "0" if you do not have any utilities.</i>								
Utility #	Utility Type									
Utility 1		<table border="1" style="width: 100%;"> <thead> <tr> <th style="background-color: #d9ead3;">Capital Impr</th> </tr> <tr> <th style="background-color: #d9ead3;"># of Years</th> </tr> <tr> <th style="background-color: #d9ead3;">Beginning Year</th> </tr> <tr> <th style="background-color: #d9ead3;">Ending Year</th> </tr> </thead> <tbody> <tr> <td> </td> </tr> <tr> <td> </td> </tr> <tr> <td> </td> </tr> <tr> <td> </td> </tr> </tbody> </table>	Capital Impr	# of Years	Beginning Year	Ending Year				
Capital Impr										
# of Years										
Beginning Year										
Ending Year										
Utility 2										
Utility 3										
Utility 4										
Utility 5										
Utility 6										
Utility Assessment (Tab 37)										
Utility Assessment (Tab 38)										

Page Count - Standard or Expanded:	Start with "Standard" and move to "Expai
Grant Revenues (Sheet 9)	Standard <i>"Standard" will provide two (2) sheets for Grant Re</i>
Other Special Item Revenues (Sheet 10)	Standard <i>"Standard" will provide two (2) sheets for Other Sp</i>
General Appropriations (Sheet 15)	Standard <i>"Standard" will provide nine (9) sheets for General</i>
Grant Appropriations (Sheet 24)	Standard <i>"Standard" will provide three (3) sheets for Grant A</i>
Capital Improvements (Sheets 40b, 40c, 40d)	Standard <i>"Standard" will provide three (3) sheets per section</i>

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



Date of Original Appt.

1/6/2022

Calendar or State Fiscal

Improvement Program

3

2024

2026

Items needed only as needed.

Revenues.

Special Items of Revenue.

Capital Appropriations.

Operating Appropriations.

1.

2024 Municipal Budget

of the BOROUGH of BUENA County of
 ATLANTIC for the fiscal year 2024.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2024		2023
1. Surplus	187,000.00		225,000.00
2. Total Miscellaneous Revenues	2,230,315.84		1,579,123.79
3. Receipts from Delinquent Taxes	154,405.00		170,000.00
4. a) Local Tax for Municipal Purposes	3,520,611.39		3,237,035.87
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	3,520,611.39		3,237,035.87
Total General Revenues	6,092,332.23		5,211,159.66

Summary of Appropriations	2024 Budget		Final 2023 Budget
1. Operating Expenses: Salaries & Wages	1,110,068.00		1,122,018.00
Other Expenses	4,125,591.08		3,717,092.50
2. Deferred Charges & Other Appropriations	369,685.00		221,955.00
3. Capital Improvements	170,000.00		31,250.00
4. Debt Service (Include for School Purposes)	111,875.00		84,000.00
5. Reserve for Uncollected Taxes	205,113.15		199,844.16
Total General Appropriations	6,092,332.23		5,376,159.66
Total Number of Employees	55		54

Balance of Outstanding Bonded Debt			
	General		
Interest	NONE		
Principal	NONE		
Outstanding Balance	NONE		

BOROUGH OF BUENA

SUMMARY OF 2024 BUDGET

				Future Budget Projections				
Total Budget	6,092,332.23	100.0%	2025	2026	2027	2028	2029	
Employee Costs:								
Salaries & Wages								
Sheet 17	1,110,068.00	102.00%	1,132,269.36	1,154,914.75	1,178,013.04	1,201,573.30	1,225,604.77	
Sheet 25	-	102.00%	-	-	-	-	-	
Total	<u>1,110,068.00</u>		<u>1,132,269.36</u>	<u>1,154,914.75</u>	<u>1,178,013.04</u>	<u>1,201,573.30</u>	<u>1,225,604.77</u>	
Social Security								
Sheet 19	89,000.00	102.00%	90,780.00	92,595.60	94,447.51	96,336.46	98,263.19	
Pensions etc.								
Sheet 19	87,188.00	102.00%	88,931.76	90,710.40	92,524.60	94,375.10	96,262.60	
Sheet 19	6,997.00	105.00%	7,346.85	7,714.19	8,099.90	8,504.90	8,930.14	
Sheet 19	-							
Sheet 20	5,360.00							
Insurance								
Sheet 14	1,675.92	106.00%	1,776.48	1,883.06	1,996.05	2,115.81	2,242.76	
Direct Employee Costs	<u>1,300,288.92</u>	21.3%						
General Liability Insurance								
Sheet 14	<u>4,000.00</u>	0.1%						
Debt Service:								
Sheet 27	<u>111,875.00</u>	1.8%						
Reserve for Uncollected Taxes:								
Sheet 29	<u>205,113.15</u>	3.4%						
Capital Funds:								
Sheet 26a	<u>170,000.00</u>	2.8%						
Deferred Charges:								
Sheet 28	<u>171,000.00</u>	2.8%						
Grants:								
Sheet 25 (less Salaries & Wages above)	<u>772,351.16</u>	12.7%						
All Other Departmental OE's:								
Various Line Items	<u>3,357,704.00</u>	55.1%	102.00%	3,424,858.08	3,493,355.24	3,563,222.35	3,634,486.79	
			Projected Budget Totals	<u>4,745,962.53</u>	<u>4,841,173.24</u>	<u>4,938,303.45</u>	<u>5,037,392.36</u>	
				3,707,176.53			5,138,479.99	

**BOROUGH OF BUENA
2024 BUDGET FUNDING**

Budget Funding:

Fund Balance	187,000.00
Local Revenues	989,762.79
State Aid	470,451.89
Grants	770,101.16
Delinquent Tax	154,405.00
Local Purpose Tax	<u>3,520,611.39</u>
	<u>6,092,332.23</u>
Ratables	292,105,300
Tax Rate	1.205
Increase	0.092

Project Tax Results

	2025	2026	2027	2028	2029
		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>4,745,962.53</u>	<u>4,666,173.24</u>	<u>4,588,303.45</u>	<u>4,512,392.36</u>	<u>4,438,479.99</u>
	<u>4,745,962.53</u>	<u>4,841,173.24</u>	<u>4,938,303.45</u>	<u>5,037,392.36</u>	<u>5,138,479.99</u>
	300,105,300	308,105,300	316,105,300	324,105,300	332,105,300
	1.581	1.514	1.452	1.392	1.336
	0.376	(0.067)	(0.063)	(0.059)	(0.056)

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	187,000.00	225,000.00	(38,000.00)	-16.89%
Local	989,762.79	580,427.43	409,335.36	70.52%
State Aid	470,451.89	441,142.86	29,309.03	6.64%
State & Federal Grants	770,101.16	557,553.50	212,547.66	38.12%
Delinquent Tax	154,405.00	170,000.00	(15,595.00)	-9.17%
Local Purpose Tax	3,520,611.39	3,237,035.87	283,575.52	8.76%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	6,092,332.23	5,211,159.66	881,172.57	16.91%
APPROPRIATIONS				
Salaries & Wages	1,110,068.00	1,122,018.00	(11,950.00)	-1.07%
Other Expenses	3,273,074.92	3,145,212.00	127,862.92	4.07%
Statutory & Deferred Charges	381,850.00	234,715.00	147,135.00	62.69%
State & Federal Grants	772,351.16	559,120.50	213,230.66	38.14%
Capital (without grants)	170,000.00	31,250.00	138,750.00	444.00%
Debt Service	111,875.00	84,000.00	27,875.00	33.18%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	205,113.15	199,844.16	5,268.99	2.64%
TOTAL APPROPRIATIONS	6,024,332.23	5,376,159.66	648,172.57	0.120564
Adopted Emergencies		165,000.01		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	3,520,611.39	3,237,035.87	283,575.52	8.76%
Local Tax Rate	1.2053	1.1136	0.0917	8.23%
Assessed Valuation	292,105,300	290,684,400	1,420,900	0.49%

STATUS OF "CAPS"

	SPENDING CAP	CAP 2.50%	CAP COLA	2% LEVY CAP
				3,610,387.18 MAX
				3,520,611.39 ACTUAL
CAP Base from Prior Year	3,074,793.00	3,074,793.00		(89,775.79) + OR ()
Rate Applied	2.50%	3.50%		
Allowable CAP	3,151,662.83	3,182,410.76		Must be zero or () to Introduce Budget
Additions:				
See Sheet 3b	96,011.72	96,011.72		
Other				
Total CAP Allowable	3,247,674.55	3,278,422.48		
Budget Expenditures Sheet 19	3,265,200.92	3,265,200.92		
Remaining or (Excess)	(17,526.37)	13,221.56		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	443,343.12	450,444.35	(7,101.23)
Used to Fund Budget	187,000.00	225,000.00	(38,000.00)
Remaining Balance	256,343.12	225,444.35	30,898.77

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	98.18%	98.15%	0.03%
Used for Reserve for Taxes	97.99%	98.00%	-0.01%
Remaining	0.19%	0.15%	0.04%

BOROUGH OF BUENA

SUMMARY OF TAX RATES

LEVY CHANGE PER VARIOUS ASSESSED VALUES

	Estimated 2024		Actual 2023		Change	%	Property Assessment	Estimated 2024		Actual 2023		Total Tax Change	Local Tax Change
	Levy Amount	Rate	Levy Amount	Rate				Total Tax	Local Tax	Total Tax	Local Tax		
COUNTY:													
County Tax (General)	1,466,000.00	0.502	1,436,383.48	0.494	0.008	1.57%	100,000.00	3,500.83	1,205.25	3,453.67	1,113.59	47.16	91.66
County Library	104,000.00	0.036	101,710.08	0.035	0.001	1.75%	125,000.00	4,376.04	1,506.57	4,317.09	1,391.99	58.95	114.58
County Health	68,500.00	0.023	66,853.09	0.023	0.000	1.97%	150,000.00	5,251.25	1,807.88	5,180.50	1,670.39	70.74	137.49
County Open Space	17,000.00	0.006	16,472.64	0.006	0.000	2.70%	175,000.00	6,126.45	2,109.19	6,043.92	1,948.78	82.53	160.41
Total All County Levies	1,655,500.00	0.567	1,621,419.29	0.558	0.009	1.61%	200,000.00	7,001.66	2,410.51	6,907.34	2,227.18	94.32	183.33
							225,000.00	7,876.87	2,711.82	7,770.75	2,505.58	106.11	206.24
SCHOOLS:							250,000.00	8,752.08	3,013.14	8,634.17	2,783.98	117.91	229.16
Local School	-	-	-	-	-	#DIV/0!	275,000.00	9,627.28	3,314.45	9,497.59	3,062.38	129.70	252.07
Regional School	5,050,000.00	1.729	4,936,223.00	1.698	0.031	1.81%	300,000.00	10,502.49	3,615.76	10,361.00	3,340.77	141.49	274.99
Regional High School	-	-	-	-	-	#DIV/0!	325,000.00	11,377.70	3,917.08	11,224.42	3,619.17	153.28	297.90
							350,000.00	12,252.91	4,218.39	12,087.84	3,897.57	165.07	320.82
Additional Local School							375,000.00	13,128.11	4,519.70	12,951.26	4,175.97	176.86	343.74
School Debt Service	-	-	-	-	-	#DIV/0!	400,000.00	14,003.32	4,821.02	13,814.67	4,454.36	188.65	366.65
							425,000.00	14,878.53	5,122.33	14,678.09	4,732.76	200.44	389.57
SPECIAL DISTRICTS:							450,000.00	15,753.74	5,423.64	15,541.51	5,011.16	212.23	412.48
Special District Tax	-	-	241,690.00	0.084	(0.084)	-100.00%	475,000.00	16,628.94	5,724.96	16,404.92	5,289.56	224.02	435.40
							500,000.00	17,504.15	6,026.27	17,268.34	5,567.96	235.81	458.32
LOCAL PURPOSE TAX	3,520,611.39	1.205	3,237,035.87	1.114	0.092	8.23%	600,000.00	21,004.98	7,231.53	20,722.01	6,681.55	282.97	549.98
Municipal Library	-	-	-	-	-	#DIV/0!	750,000.00	26,256.23	9,039.41	25,902.51	8,351.93	353.72	687.47
Municipal Open Space	-	-	-	-	-	#DIV/0!	1,000,000.00	35,008.30	12,052.54	34,536.68	11,135.91	471.62	916.63
Arts and Cultural	-	-	-	-	-	#DIV/0!	1,250,000.00	43,760.38	15,065.68	43,170.85	13,919.89	589.53	1,145.79
TOTAL ALL LEVIES	10,226,111.39	3.501	10,036,368.16	3.454	0.04716	0.013656	1,500,000.00	52,512.46	18,078.81	51,805.02	16,703.87	707.43	1,374.95
NET VALUATION TAXABLE	292,105,300		290,684,400										

**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)	5,887,219.08	XXXXXXXXXXXX
2 Local District School Tax		
Actual		
Estimate		XXXXXXXXXXXX
3 Regional School District Tax		4,936,223.00
Actual		
Estimate	5,050,000.00	XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		1,621,419.29
Actual		
Estimate	1,655,500.00	XXXXXXXXXXXX
6 Special District Tax		241,690.00
Actual		
Estimate		XXXXXXXXXXXX
7 Municipal Open Space		
Actual		
Estimate		XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	12,592,719.08	
10 Less: Total Anticipated Revenues from 2024 in Municipal Budget (Item 5)	2,571,720.84	
11 Cash Required from 2024 to Support Local Municipal Budget and Other Taxes	10,020,998.24	
12 Amount of Item 11 divided by 97.99%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	10,226,111.39	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	-	
Regional School District Tax (Line 3 Above)	5,050,000.00	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	1,655,500.00	
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	3,520,611.39	
Total Amount (Line 12)	10,226,111.39	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	205,113.15	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	5,887,219.08	
Item 13 - Appropriation: Reserve for Uncollected Taxes	205,113.15	
Subtotal	6,092,332.23	
Less: Item 10 - Total Anticipated Revenues	2,571,720.84	
Amount to Be Raised by Taxation in Municipal Budget	3,520,611.39	

Local Tax for Municipal Purpose	3,520,611.39
Addition to Local District School Tax	
Minimum Library Tax	

2024 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2024 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF BUENA

COUNTY: ATLANTIC

<u>Joseph Baruffi</u> Mayor's Name	<u>December 31, 2027</u> Term Expires
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Municipal Officials	
<u>Pamela Johnston</u> Municipal Clerk	<u>1/6/2022</u> Date of Orig. Appt. Acting
<u>Patrick Hegarty</u> Tax Collector	<u>T-8496</u> Cert. No.
<u>Cindi Holland</u> Chief Financial Officer	<u>N-1615</u> Cert. No.
<u>Michael S. Garcia</u> Registered Municipal Accountant	<u>472</u> Lic. No.
<u>Richard Tonetta</u> Municipal Attorney	
<u>Maryann Coraluzzo</u> Borough Administrator	

Governing Body Members	
Name	Term Expires
<u>Douglas Adams</u>	<u>12/31/2025</u>
<u>Jorge Alvarez</u>	<u>12/31/2026</u>
<u>Patricia Andaloro</u>	<u>12/31/2024</u>
<u>Marina Barsuglia</u>	<u>12/31/2025</u>
<u>Frank DeStefano</u>	<u>12/31/2026</u>
<u>Richard Giovinazzi</u>	<u>12/31/2026</u>

Official Mailing Address of Municipality

BOROUGH HALL
616 CENTRAL AVENUE
MINOTOLA, NJ 08341

Fax #: (856) 697- 0053

Sheet A

2024 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of BUENA , County of ATLANTIC 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

 25th 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 25th day of March , 2024

 Pamela Johnston
Clerk
 616 CENTRAL AVENUE
Address
 MINOTOLA, NJ 08341
Address
 (856) 697- 9393
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 25th day of March , 2024

<u> Michael S. Garcia </u>	<u> 1535 Haven Avenue </u>
Registered Municipal Accountant	Address
<u> Ocean City, NJ 08226 </u>	<u> (609) 399-6333 </u>
Address	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 25th day of March , 2024

 Cindi Holland
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 BUENA, County of ATLANTIC 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 Press of Atlantic City

in the issue of April 10th, 2024

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

RECORDED VOTE

(Insert Last Name)

Ayes

Adams
Alvarez
Andaloro
Barsuglia
DeStefano
Giovinazzi

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of BUENA, County of ATLANTIC, on March 25th, 2024.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH HALL, on May 13th, 2024 at 7:00 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.

Sheet 2

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)}		3,265,200.92
2. Appropriations excluded from "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		2,622,018.16
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		2,622,018.16
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	97.99% Percent of Tax Collections	205,113.15
Building Aid Allowance 2024 - \$ 		
for Schools-State Aid 2023 - \$ 		6,092,332.23
4. Total General Appropriations (Item 9, Sheet 29)		6,092,332.23
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		2,571,720.84
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)		3,520,611.39
(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	5,211,159.66	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	165,000.00	-	-	-	-	-	-
Total Appropriations	5,376,159.66	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	5,184,955.03	-	-	-	-	-	-
Reserved	187,829.63	-	-	-	-	-	-
Unexpended Balances Canceled	3,375.00	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	5,376,159.66	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2023	5,211,159.66
Cap Base Adjustment:	298,383.28
Subtotal	5,509,542.94
Exceptions Less:	
Total Other Operations	191,829.28
Total Uniform Construction Code	
Total Interlocal Service Agreement	1,340,566.00
Total Additional Appropriations	
Total Capital Improvements	31,250.00
Total Debt Service	84,000.00
Transferred to Board of Education	12,165.00
Type I School Debt	
Total Public & Private Programs Judgements	559,120.50
Total Deferred Charges	15,975.00
Cash Deficit	
Reserve for Uncollected Taxes	199,844.16
Total Exceptions	2,434,749.94
Amount on Which CAP is Applied	3,074,793.00
2.5% CAP	76,869.83
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	3,151,662.83

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		3,151,662.83
Additions:		
New Construction (Assessor Certification)		21,865.59
2022 Cap Bank Utilized		26,087.49
2023 Cap Bank Utilized		48,058.64
Total Additions		96,011.72
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	<u>3,247,674.55</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	<u>30,747.93</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>3,278,422.48</u>
Total General Appropriations for Municipal Purposes (Sheet 19, H-1)		<u>3,265,200.92</u>
Over or (Under) Appropriations Cap		<u>(13,221.56)</u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2024 \$ 660,000.00

Estimated Amounts to be Contributed by Employees:

 Contribution from all eligible emp. 40,000.00

620,000.00

Budgeted Group Insurance - Inside CAP 614,640.00

Budgeted Group Insurance - Utilities

Budgeted Group Insurance - Outside CAP 5,360.00

TOTAL 620,000.00

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

 Health Benefits Waiver
 Salaries and Wages \$ 500.00

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	3,237,035.87
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>3,237,035.87</u>
Plus 2% CAP Increase	<u>64,740.72</u>
ADJUSTED TAX LEVY	<u>3,301,776.58</u>
Plus: Assumption of Service/Function	<u>241,690.00</u>
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>3,543,466.58</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

3,543,466.58

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	17,180.00
Allowable Pension Obligations Increases	
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	31,250.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 48,430.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions 3,375.00

ADJUSTED TAX LEVY

3,588,521.58

Additions:

New Ratables - Increase for new construction	1,962,800
Prior Year's Local Purpose Tax Rate (per \$100)	<u>1.114</u>
New Ratable Adjustment to Levy	21,865.59
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

3,610,387.18

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

3,520,611.39

OVER OR (UNDER) 2% LEVY CAP

(89,775.79)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2021

Maximum Allowable Amount to be Raised by Taxation	2,969,007
Amount to be Raised by Taxation for Municipal Purpose	2,880,769
Available for Banking (CY 2024)	88,238
Amount Used in CY 2024	88,238
Balance to Expire	<u>88,238</u>

2022

Maximum Allowable Amount to be Raised by Taxation	3,035,015
Amount to be Raised by Taxation for Municipal Purpose	3,035,015
Available for Banking (CY 2024 - CY 2025)	-
Amount Used in CY 2024	-
Balance to Carry Forward (CY 2025)	<u>-</u>

2023

Maximum Allowable Amount to be Raised by Taxation	3,258,921
Amount to be Raised by Taxation for Municipal Purpose	3,237,036
Available for Banking (CY 2024 - CY 2026)	21,885
Amount Used in CY 2024	21,885
Balance to Carry Forward (CY 2025 - CY2026)	<u>21,885</u>

2024

Maximum Allowable Amount to be Raised by Taxation	3,610,387
Amount to be Raised by Taxation for Municipal Purpose	3,520,611
Available for Banking (CY 2025 - CY 2027)	89,776

Total Levy CAP Bank

111,661

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
1. Surplus Anticipated	08-101	187,000.00	225,000.00	225,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	187,000.00	225,000.00	225,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Alcoholic Beverages	08-103	3,500.00	3,500.00	4,612.00
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	45,000.00	33,000.00	55,478.14
Other	08-109			
Interest and Costs on Taxes	08-112	30,000.00	26,000.00	35,372.52
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	1,500.00	1,500.00	1,891.89
Anticipated Utility Operating Surplus	08-114			
Anticipated Utility Operating Surplus	08-114			
Occupancy & Apartment Registration Fees	08-120	33,250.00	40,000.00	33,250.00
Atlantic County - Election Reimbursement	08-105	175.00	350.00	175.00
Ambulance Fees	08-229	215,000.00	198,250.00	215,418.64

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Hotel/Motel Tax	08-107	7,000.00	6,300.00	7,074.69
Lease-Commerce Center	08-118	60,000.00	51,700.00	56,100.00
Buena Gardens - Payments in Lieu of Taxes	08-210	38,900.00	50,000.00	38,900.00
Borough of Buena Housing Authority - Payments in Lieu of Taxes	08-210	15,000.00	14,000.00	15,278.30
Vacant Property Registration Fees	08-129	3,600.00	6,000.00	3,600.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 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	452,925.00	430,600.00	467,151.18

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	424,271.00	419,272.00	419,272.00
Garden State Trust	09-203			
Reserve for Municipal Relief Act Aid	09-204	46,180.89	21,870.86	21,870.86
Total Section B: State Aid Without Offsetting Appropriations	09-001	470,451.89	441,142.86	441,142.86

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 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	35,000.00	35,000.00	37,704.00
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			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	35,000.00	35,000.00	37,704.00

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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
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	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 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:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Clean Communities Program	10-602	13,759.26		-
				-
Arts in the Park Grant	10-585	3,000.00		-
				-
Recycling Tonnage Grant - Reserved	10-569	6,846.38	5,786.52	5,786.52
Recycling Tonnage Grant - 2024	10-569	5,525.52		-
	10-877		600.00	600.00
				-
DOT - East Flower & East Summer - Phase I	10-584		261,640.00	261,640.00
				-
DOT - South Boulevard	10-584			-
				-
DOT - East Flower & East Summer - Phase II	10-854		285,000.00	285,000.00
				-
Prior Year JIF	10-877	2,250.00	4,526.98	4,526.98
				-
ARP Firefighter Grant	10-878	68,000.00		-
				-
				-

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 (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
DOT - East Summer Road - Phase I	41-584	269,995.00		-
				-
DOT - Plymouth, Friendship & Southwest Boulevard	41-584	400,000.00		-
				-
JIF Cyber Grant Program	41-877	725.00		-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
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	770,101.16	557,553.50	557,553.50

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	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			
Cable TV Franchise Fee	08-117	14,446.99	14,827.43	14,827.63
American Rescue Plan	08-118	176,890.80	100,000.00	100,000.00
Reserve for Fire Expenditures	08-111	310,500.00		

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	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	501,837.79	114,827.43	114,827.63

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	187,000.00	225,000.00	225,000.00
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	452,925.00	430,600.00	467,151.18
Total Section B: State Aid Without Offsetting Appropriations	09-001	470,451.89	441,142.86	441,142.86
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	35,000.00	35,000.00	37,704.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
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	770,101.16	557,553.50	557,553.50
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	501,837.79	114,827.43	114,827.63
Total Miscellaneous Revenues	13-099	2,230,315.84	1,579,123.79	1,618,379.17
4. Receipts from Delinquent Taxes	15-499	154,405.00	170,000.00	141,424.83
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	2,571,720.84	1,974,123.79	1,984,804.00
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	3,520,611.39	3,237,035.87	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	3,520,611.39	3,237,035.87	3,284,604.56
7. Total General Revenues	13-299	6,092,332.23	5,211,159.66	5,269,408.56

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
Mayor and Council						-		-
Salaries and Wages	20-110	1	36,200.00	36,200.00		36,200.00	34,578.57	1,621.43
Other Expenses	20-110	2	5,000.00	5,000.00		6,000.00	4,477.57	1,522.43
						-		-
Municipal Clerk						-		-
Salaries and Wages	20-120	1	75,482.00	69,100.00		64,100.00	62,619.91	1,480.09
Other Expenses	20-120	2	16,500.00	13,000.00		15,350.00	14,366.96	983.04
Codification	20-120	2	4,000.00	2,700.00		2,700.00	2,700.00	-
						-		-
Financial Administration						-		-
Salaries and Wages	20-130	1	83,200.00	80,000.00		80,000.00	79,809.88	190.12
Other Expenses	20-130	2	13,000.00	13,000.00		15,500.00	15,431.15	68.85
						-		-
Audit Services						-		-
Other Expenses	20-135	2	35,000.00	31,500.00		31,500.00	31,500.00	-
Other Expenses - Special Projects	20-135	2	10,000.00			-		-
						-		-
Elections						-		-
Other Expenses	20-120	2	2,000.00	2,000.00		2,000.00	1,825.00	175.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)						-		-
Computerized Data Processing						-		-
Other Expenses	20-140	2	25,725.00	19,000.00		12,999.75	12,267.85	731.90
						-		-
Collection of Taxes						-		-
Salaries and Wages	20-145	1	53,826.00	46,450.00		53,165.00	52,764.45	400.55
Other Expenses	20-145	2	10,000.00	8,000.00		8,500.00	8,244.62	255.38
						-		-
Assessment of Taxes						-		-
Salaries and Wages	20-150	1	23,993.00	13,800.00		13,800.00	13,711.40	88.60
Other Expenses:						-		-
Maintenance of Tax Map	20-150	2	2,000.00	2,000.00		2,000.00	490.00	1,510.00
Miscellaneous Other Expenses	20-150	2	5,500.00	5,500.00		5,500.00	5,114.93	385.07
Revaluation Fees	20-150	1	-	10,000.00		10,000.00	10,000.00	-
						-		-
						-		-
Legal Services						-		-
Other Expenses	20-155	2	70,000.00	50,000.00		86,000.00	83,352.50	2,647.50
						-		-
						-		-

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
GENERAL GOVERNMENT: (continued)						-		-
Engineering Services and Costs						-		-
Other Expenses	20-165	2	30,000.00	30,000.00		16,990.00	12,394.90	4,595.10
						-		-
Grant Administration						-		-
Other Expenses	20-130	2	15,000.00	8,000.00		12,000.00	11,835.25	164.75
						-		-
Borough Administration						-		-
Salaries and Wages	20-100	1	32,500.00	32,000.00		32,000.00	31,824.00	176.00
Other Expenses	20-100	2	4,000.00	4,000.00		4,000.00	3,675.27	324.73
						-		-
Historical Society	20-100	2	1,675.92			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION						-		-
Land Use Board						-		-
Salaries and Wages	21-180	1	5,160.00	5,160.00		5,160.00	2,990.00	2,170.00
Other Expenses	21-180	2	3,000.00	3,000.00		7,000.00	5,468.85	1,531.15
Codification	21-180	2	2,700.00	2,700.00		2,700.00	2,700.00	-
Zoning Board of Adjustment						-		-
Salaries and Wages	21-185	1	10,000.00	6,433.00		6,433.00	6,431.88	1.12
						-		-
INSURANCE						-		-
General Liability & Workers Compensation	23-210	2	177,721.00	126,202.72		126,202.72	126,202.72	-
Employee Group Health	23-220	2	614,640.00	508,104.00		508,104.00	508,104.00	-
Disability Insurance	23-210	2	7,000.00	6,000.00		6,400.00	6,348.72	51.28
						-		-
Health Benefit Waivers						-		-
Salaries and Wages	23-220	1	500.00	500.00		500.00	500.00	-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY:						-		-
						-		-
Office of Emergency Management						-		-
Salaries and Wages	25-252	1	561.00	550.00		550.00	401.85	148.15
Other Expenses	25-252	2	1,000.00	1,000.00		-		-
						-		-
						-		-
Emergency Medical Services - ARP						-		-
Salaries and Wages	25-261	1	405,000.00	412,000.00	60,000.00	463,000.00	462,140.57	859.43
Other Expenses	25-261	2	40,000.00	40,000.00		40,000.00	37,909.86	2,090.14
						-		-
						-		-
Uniform Fire Safety Act - Fire Code Official						-		-
Salaries and Wages	25-265	1	25.00	25.00		25.00		25.00
Other Expenses	25-265	2	25.00	25.00		25.00		25.00
						-		-
Fire Protection						-		-
Salaries and Wages	25-265	1	10,000.00			-		-
Other Expenses	25-265	2	170,500.00		75,000.00	75,000.00	23,318.35	51,681.65
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS:						-		-
Streets and Road Maintenance						-		-
Salaries and Wages	26-290	1	283,000.00	276,500.00		265,700.00	265,498.06	201.94
Other Expenses	26-290	2	56,561.00	40,000.00		38,000.00	34,201.66	3,798.34
Maintenance of Hazardous Property	26-290	2			30,000.00	30,000.00	17,438.43	12,561.57
						-		-
Garbage and Trash Removal						-		-
Other Expenses	26-305	2	360,000.00	310,500.00		310,500.00	310,500.00	-
Sanitary Landfill						-		-
Other Expenses	26-305	2	16,000.00	14,000.00		6,000.00	5,319.00	681.00
Other Expenses - Landfill Clearing	26-305	2				-		-
Landfill License						-		-
Other Expenses	26-305	2	3,000.00	3,000.00		3,000.00	3,000.00	-
						-		-
Buildings and Grounds						-		-
Salaries and Wages	26-310	1	25.00	25.00		25.00		25.00
Other Expenses	26-310	2	45,000.00	40,000.00		47,000.00	46,680.29	319.71
Other Expenses - Equipment	26-310	2	4,100.00	4,100.00		4,100.00	4,100.00	-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES:						-		-
Dog Regulation						-		-
Other Expenses	27-340	2	21,800.00	19,800.00		21,736.50	21,736.48	0.02
						-		-
						-		-
RECREATION:						-		-
Recreation						-		-
Other Expenses	28-370	2	5,000.00			-		-
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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
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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
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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
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	48,250.00	48,250.00		48,750.00	48,419.71	330.29
Other Expenses	22-195	2	3,000.00	2,000.00		2,000.00	1,405.97	594.03
						-		-
Sub - Code Official						-		-
Salaries and Wages:						-		-
Occupancy Inspector	22-196	1	3,435.00	3,435.00		3,835.00	3,574.38	260.62
Building Inspector	22-196	1	9,840.00	9,840.00		9,840.00	8,448.80	1,391.20
Plumbing Inspector	22-196	1	8,920.00	8,920.00		8,920.00	8,659.30	260.70
Electrical Inspector	22-196	1	7,356.00	7,220.00		7,220.00	7,211.36	8.64
Fire Prevention Official	22-196	1	4,470.00	4,470.00		4,470.00	2,806.00	1,664.00
Enforcement Official	22-196	1	8,325.00	8,325.00		8,325.00	7,814.18	510.82
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						-		-
						-		-

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
Uniform Construction Code - Appropriations	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 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
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
UTILITY EXPENSES AND BULK PURCHASES:						-		-
Electricity	31-430	2	47,000.00	47,000.00		42,500.00	42,415.93	84.07
Street Lighting	31-430	2	67,000.00	67,000.00		64,008.75	63,844.84	163.91
Telephone	31-440	2	13,000.00	13,000.00		8,000.00	7,918.18	81.82
Heating Oil and Natural Gas	31-447	2	18,000.00	18,000.00		24,000.00	23,957.14	42.86
Gasoline	31-460	2	31,000.00	31,000.00		25,500.00	25,003.15	496.85
						-		-
						-		-
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						-		-
						-		-

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
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
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						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		3,066,515.92	2,569,334.72	165,000.00	2,734,834.72	2,635,453.87	99,380.85
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		3,066,515.92	2,569,334.72	165,000.00	2,734,834.72	2,635,453.87	99,380.85
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	1,110,068.00	1,079,203.00	60,000.00	1,122,018.00	1,110,204.30	11,813.70
Other Expenses (Including Contingent)	34-201	2	1,956,447.92	1,490,131.72	105,000.00	1,612,816.72	1,525,249.57	87,567.15

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
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					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
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					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		87,188.00	101,580.00		101,580.00	101,580.00	-
Social Security System (O.A.S.I.)	36-472		89,000.00	82,500.00		83,500.00	82,002.46	1,497.54
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		6,997.00	6,900.00		6,900.00	6,900.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		8,000.00	8,000.00		8,000.00	5,598.71	2,401.29
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		7,500.00	7,500.00		6,000.00	4,989.65	1,010.35
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		198,685.00	206,480.00	-	205,980.00	201,070.82	4,909.18
(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		3,265,200.92	2,775,814.72	165,000.00	2,940,814.72	2,836,524.69	104,290.03

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
						-		-
NJPDES/Stormwater (40A:4-45.3)cc)						-		-
Streets and Roads Maintenance						-		-
Other Expenses	26-298	2	1,050.00	1,050.00		1,050.00	1,050.00	-
						-		-
Workers Compensation	23-210	2	-	43,383.28		43,383.28	11,854.28	31,529.00
						-		-
Employee Group Health	23-220	2	5,360.00	82,896.00		82,896.00	52,125.97	30,770.03
Garbage & Trash Removal	26-305	2	-	64,500.00		64,500.00	43,260.07	21,239.93
						-		-
LOSAP		2	10,000.00			-		-
						-		-
						-		-
						-		-
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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
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						-		-
Total Other Operations - Excluded from "CAPS"	34-300		16,410.00	191,829.28	-	191,829.28	108,290.32	83,538.96

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
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Total Uniform Construction Code Appropriations	22-999		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 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
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
Interlocal Municipal Service Agreements						-		-
Gloucester County						-		-
Police and Fire Communications						-		-
Other Expenses	42-115	2	168,351.00	162,658.00		162,658.00	162,657.36	0.64
						-		-
Township of Franklin						-		-
Municipal Court						-		-
Other Expenses	42-108	2	80,000.00	80,000.00		80,000.00	80,000.00	-
Police						-		-
Other Expenses	42-106	2	1,119,866.00	1,097,908.00		1,097,908.00	1,097,908.00	-
						-		-
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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
						-		-
						-		-
						-		-
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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
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		1,368,217.00	1,340,566.00	-	1,340,566.00	1,340,565.36	0.64

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
						-	-	-
SFSP - Fire District Payment	41-526	2	-	1,567.00		1,567.00	1,567.00	-
						-	-	-
Atlantic County Joint Insurance Fund - Prior Year	41-877	2	2,250.00	4,526.98		4,526.98	4,526.98	-
						-	-	-
Recycling Tonnage Grant	41-569	2	6,846.38	5,786.52		5,786.52	5,786.52	-
Recycling Tonnage Grant - Reserved	41-569	2	5,525.52			-	-	-
Clean Communities Program	41-602	2	13,759.26			-	-	-
						-	-	-
JIF Wellness Program	41-877	2		600.00		600.00	600.00	-
						-	-	-
DOT - East Flower & East Summer - Phase I	41-584	2		261,640.00		261,640.00	261,640.00	-
						-	-	-
DOT - East Flower & East Summer - Phase II	41-584	2		285,000.00		285,000.00	285,000.00	-
Arts in the Park - Match	41-585	2	2,250.00			-	-	-
Arts in the Park Grant	41-585	2	3,000.00			-	-	-

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
Public and Private Programs Offset by Revenues						-	-	-
DOT - East Summer Road - Phase I	41-584	2	269,995.00			-	-	-
DOT - Plymouth, Friendship & Southwest Boulevard	41-584	2	400,000.00			-	-	-
JIF Cyber Grant Program	41-877	2	725.00			-	-	-
ARP Firefighter Grant	41-877		68,000.00			-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS" (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		772,351.16	559,120.50	-	559,120.50	559,120.50	-
Total Operations - Excluded from "CAPS"	34-305		2,156,978.16	2,091,515.78	-	2,091,515.78	2,007,976.18	83,539.60
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	2,088,978.16	2,091,515.78	-	2,091,515.78	2,007,976.18	83,539.60

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(C) Capital Improvements - Excluded from "CAPS"			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			31,250.00	XXXXXXXXXX	31,250.00	31,250.00	-
						-		-
Fire Department Equipment	44-903	2	120,000.00			-		-
						-		-
Fire House Roof Repair	44-904	2	50,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(C) Capital Improvements - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public 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		170,000.00	31,250.00	-	31,250.00	31,250.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(D) Municipal Debt Service - Excluded from "CAPS"			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			-		-	XXXXXXXXXX	
Payment of Bond Anticipation Notes and Capital Notes	45-925		88,000.00	75,000.00		75,000.00	75,000.00	XXXXXXXXXX
Interest on Bonds	45-930			-		-	XXXXXXXXXX	
Interest on Notes	45-935		23,875.00	9,000.00		9,000.00	5,625.00	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940					-	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	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		111,875.00	84,000.00	-	84,000.00	80,625.00	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			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	165,000.00	9,975.00	XXXXXXXXXX	9,975.00	9,975.00	XXXXXXXXXX	
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875	6,000.00	6,000.00	XXXXXXXXXX	6,000.00	6,000.00	XXXXXXXXXX	
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871			XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	171,000.00	15,975.00	XXXXXXXXXX	15,975.00	15,975.00	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	12,165.00	12,760.00	XXXXXXXXXX	12,760.00	12,760.00	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	2,622,018.16	2,235,500.78	-	2,235,500.78	2,148,586.18	83,539.60	

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 -	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		2,622,018.16	2,235,500.78	-	2,235,500.78	2,148,586.18	83,539.60
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		5,887,219.08	5,011,315.50	165,000.00	5,176,315.50	4,985,110.87	187,829.63
(M) Reserve for Uncollected Taxes	50-899		205,113.15	199,844.16	XXXXXXXXXX	199,844.16	199,844.16	XXXXXXXXXX
9. Total General Appropriations	34-499		6,092,332.23	5,211,159.66	165,000.00	5,376,159.66	5,184,955.03	187,829.63

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	3,265,200.92	2,775,814.72	165,000.00	2,940,814.72	2,836,524.69	104,290.03
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	16,410.00	191,829.28	-	191,829.28	108,290.32	83,538.96
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	1,368,217.00	1,340,566.00	-	1,340,566.00	1,340,565.36	0.64
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	772,351.16	559,120.50	-	559,120.50	559,120.50	-
Total Operations Excluded from "CAPS"	34-305	2,156,978.16	2,091,515.78	-	2,091,515.78	2,007,976.18	83,539.60
(C) Capital Improvements	44-999	170,000.00	31,250.00	-	31,250.00	31,250.00	-
(D) Municipal Debt Service	45-999	111,875.00	84,000.00	-	84,000.00	80,625.00	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	171,000.00	15,975.00	XXXXXXXXXX	15,975.00	15,975.00	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	12,165.00	12,760.00	XXXXXXXXXX	12,760.00	12,760.00	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	205,113.15	199,844.16	XXXXXXXXXX	199,844.16	199,844.16	XXXXXXXXXX
Total General Appropriations	34-499	6,092,332.23	5,211,159.66	165,000.00	5,376,159.66	5,184,955.03	187,829.63

DEDICATED ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2024 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: Small Cities Revolving Loan Fund; Recycling Program (PL 1981 c 278 amended by PL 1987, c102); Board of Recreation Commission (NJSA 40:12-1 et seq.); Disposal of Forfeited Property (PL 1986, c135); Municipal Public Defender Law (PL 1997, c256); Developers Fees - Housing Trust Funds (PL 1985, c 222-NJAC 5:92-181); Uniform Fire Safety Act - Penalty Moneys; Community Policing; Sanitary Landfill Facilities Closure; Special Events.

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

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2023

ASSETS	
Cash and Investments	2,353,323.47
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	143,837.33
Tax Title Lien Receivable	396,973.63
Property Acquired by Tax Title Lien Liquidation	395,500.00
Other Receivables	
Deferred Charges Required to be in 2024 Budget	171,000.00
Deferred Charges Required to be in Budgets Subsequent to 2024	-
Total Assets	3,460,634.43
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	2,080,980.35
Reserves for Receivables	936,310.96
Surplus	443,343.12
Total Liabilities, Reserves and Surplus	3,460,634.43

School Tax Levy Unpaid	13,152.63
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	13,152.63

	YEAR 2023	YEAR 2022
Surplus Balance, January 1	450,444.35	255,529.88
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2023: 98.18%, 2022: 98.15%)	9,889,416.22	9,539,475.47
Delinquent Taxes	141,424.83	177,214.18
Other Revenues and Additions to Income	1,774,654.04	1,535,715.71
Total Funds	12,255,939.44	11,507,935.24
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	5,172,940.50	4,435,442.04
School Taxes (Including Local and Regional)	4,936,223.00	4,775,913.00
County Taxes (Including Added Tax Amounts)	1,626,742.82	1,534,597.15
Special District Taxes	241,690.00	321,513.70
Other Expenditures and Deductions from Income		
Total Expenditures and Tax Requirements	11,977,596.32	11,067,465.89
Less: Expenditures to be Raised by Future Taxes	165,000.00	9,975.00
Total Adjusted Expenditures and Tax Requirements	11,812,596.32	11,057,490.89
Surplus Balance, December 31	443,343.12	450,444.35

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2024 Budget

Surplus Balance, December 31	443,343.12
Current Surplus Anticipated in 2024 Budget	187,000.00
Surplus Balance Remaining	256,343.12

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

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

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

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

The following Capital Improvement Program and Capital Budget represents the Borough's planned Capital Activity for the future, it does not in itself authorize any Capital Expenditures.

The Capital Expenditures will be authorized by either Current Fund Budget in this or in a future budget or by Capital Ordinance.

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

Local Unit

BOROUGH OF BUENA

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
Improvements to Streets & Roads	1	450,000.00						450,000.00	
		-							
Fire Department Equipment	2	220,000.00		120,000.00					100,000.00
		-							
Improvements to Fire House	3	70,000.00		50,000.00					20,000.00
		-							
General Improvements to the Borough	4	315,000.00							315,000.00
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	1,055,000.00	-	170,000.00	-	-	-	450,000.00	435,000.00

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

Local Unit

BOROUGH OF BUENA

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

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

Local Unit

BOROUGH OF BUENA

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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TOTAL - ALL PROJECTS	XXXXX	1,055,000.00	-	170,000.00	-	-	-	450,000.00	435,000.00

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

Local Unit

BOROUGH OF BUENA

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
		-							
Improvements to Streets & Roads	1	450,000.00	2026	450,000.00					
		-		-					
Fire Department Equipment	2	220,000.00	2026	120,000.00	50,000.00	50,000.00			
		-		-					
Improvements to Fire House	3	70,000.00	2026	50,000.00	10,000.00	10,000.00			
		-		-					
General Improvements to the Borough	4	315,000.00	2027	-	315,000.00				
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TOTAL - THIS PAGE	XXXXX	1,055,000.00	XXXXXXXXXX	620,000.00	375,000.00	60,000.00	-	-	-

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

Local Unit

BOROUGH OF BUENA

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

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

Local Unit

BOROUGH OF BUENA

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2024	5b 2025	5c 2026	5d	5e	5f
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TOTAL - ALL PROJECTS	XXXXX	1,055,000.00	XXXXXXXXXX	620,000.00	375,000.00	60,000.00	-	-	-

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

Local Unit

BOROUGH OF BUENA

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
	-									
Improvements to Streets & Roads	450,000.00						450,000.00			
	-									
Fire Department Equipment	220,000.00	120,000.00	100,000.00							
	-									
Improvements to Fire House	70,000.00	50,000.00	20,000.00							
	-									
General Improvements to the Borough	315,000.00			15,000.00			300,000.00			
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TOTAL - THIS PAGE	1,055,000.00	170,000.00	120,000.00	15,000.00	-	-	750,000.00	-	-	-

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

Local Unit BOROUGH OF BUENA

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
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TOTAL - THIS PAGE	-	-	-	-	-	-	-	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 3,066,515.92
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 198,685.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,156,978.16
(c) Capital Improvements	44-999	\$ 170,000.00
(d) Municipal Debt Service	45-999	\$ 111,875.00
(e) Deferred Charges - Municipal	46-999	\$ 171,000.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ 12,165.00
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 205,113.15
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 6,092,332.23

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 24th day of June, 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 24th day of June, 2024, Pamela Johnston, Clerk
Signature

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

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

Contracting Unit: **BOROUGH OF BUENA**

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.

March 25, 2024
Date

Pamela Johnston
Clerk of the Governing Body