

2025 MUNICIPAL BUDGET

Municipal Budget of the _____ Township of Mannington Township, County of Salem for the Fiscal Year 2025

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

1st day of May, 2025

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 1st day of May, 2025

Signed by:
Amber Myers
Clerk
491 Route 45
Address
Mannington, NJ 08079
Address
856-935-2359
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 1st day of May, 2025

DocuSigned by:
Fred S. Callabron
Registered Municipal Accountant
Woodbury, New Jersey 08096
Address
6 North Broad Street, Suite 201
Address
856-435-6200
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 1st day of May, 2025

DocuSigned by:
Diane Bowman
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: _____,

By: _____

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

Contracting Unit: Mannington Township

Year Ending: December 31, 2024

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.

05/01/2025
Date

Signed by:
Amber Myers
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,
 - f) 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
 - j) 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
 - m) 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 to 2025 "Data Rollover" Process

- a) Download from FAST or have saved on your computer the 2024 adopted budget workbook.

b) On the 2025 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 2024 adopted excel budget from your computer.

Once the 2024 adopted budget is selected, the function runs automatically. **WARNING: The functionality may cause the screen to**

e) **briefly 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 2025 template to ensure information has successfully copied from the 2024 adopted budget.

PLEASE NOTE:

If an incorrect version of the budget template was used in 2024, the budget data may not migrate properly to the 2025 budget template.

Information Required for Municipal Budget Document:	Municipal Budget Version 2025.0	
	Responses and Data	
Name and County of Municipality	Mannington Township, Salem County	
Full Name of Municipality	TOWNSHIP OF MANNINGTON	
County of Municipality	SALEM	
Name of Municipality	MANNINGTON	
Type	TOWNSHIP	
Governing Body Type	COMMITTEEPERSONS	
Location	Township of Mannington	
Address	491 Route 45	
Address	Mannington, NJ 08079	
Phone	856-935-2359	
Fax	856-935-6557	
Clerk	Amber Ayars	Cert #
Tax Collector	Suzanne Pierce	T8363
Chief Financial Officer	Diane Elwell	N0788
Registered Municipal Accountant	Fred S. Caltabiano	525
Municipal Attorney	William Horner	
Newspaper	South Jersey Times	
Date of Introduction	Day	Month
Date of Advertisement	1	May
Date of Public Hearing	22	May
	5	June
Time of Public Hearing	5:30	
Net Valuation Taxable Current	174,397,900	
Net Valuation Taxable Prior	174,670,600	
	(272,700)	

Budget Year	2025	Budget Year Type:	Calendar Year
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Municipal Code	1705
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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%;"> <tr> <td style="background-color: #d9ead3;">Capital Impr</td> </tr> <tr> <td># of Years</td> </tr> <tr> <td>Beginning Year</td> </tr> <tr> <td>Ending Year</td> </tr> </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 "Exp
Grant Revenues (Sheet 9)	Standard <i>"Standard" will provide two (2) sheets for Grant R</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 Genera</i>
Grant Appropriations (Sheet 24)	Standard <i>"Standard" will provide three (3) sheets for Grant ,</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.

Calendar or State Fiscal

Movement Program

3

2025

2027

needed" only as needed.

venues.

Special Items of Revenue.

Appropriations.

Appropriations.

7.

2025 Municipal Budget

of the TOWNSHIP of MANNINGTON County of
 SALEM for the calendar year 2025.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2025	2024	2024
1. Surplus	493,250.00	467,750.00	
2. Total Miscellaneous Revenues	499,263.67	856,600.50	
3. Receipts from Delinquent Taxes	97,550.00	97,550.00	
4. a) Local Tax for Municipal Purposes	486,543.38	487,236.88	
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	486,543.38	487,236.88	
Total General Revenues	1,576,607.05	1,909,137.38	

Summary of Appropriations	2025 Budget	Final 2024 Budget
1. Operating Expenses: Salaries & Wages	356,024.00	379,608.00
Other Expenses	750,667.84	1,108,250.70
2. Deferred Charges & Other Appropriations	63,577.00	63,055.00
3. Capital Improvements	65,200.00	21,340.00
4. Debt Service (Include for School Purposes)		
5. Reserve for Uncollected Taxes	341,138.21	336,883.68
Total General Appropriations	1,576,607.05	1,909,137.38
Total Number of Employees	18	18

Balance of Outstanding Debt			
Interest		none	
Principal		none	
Outstanding Balance		none	

Notice is hereby given that the budget and tax resolution was approved by the COMMITTEEPERSONS
of the TOWNSHIP of MANNINGTON , County of
 SALEM on May 1 , 2025.

A hearing on the budget and tax resolution will be held at the Municipal Building , on
 June 5 , 2025 at 5:30 o'clock PM at which time and place
objections to the Budget and Tax Resolution for the year 2025 may be presented by taxpayers or
other interested parties.

Copies of the budget are available in the office of the Township Clerk at
the Municipal Building, 491 Route 45 Mannington New Jersey,
 Monday - Thursday during the hours of 8:30 AM to 4:00 PM .

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2025 MUNICIPAL BUDGET**

	YEAR 2025	YEAR 2024
1 Total General Appropriations for 2025 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	1,235,468.84	XXXXXXXXXXXX
2 Local District School Tax		3,320,628.00
Actual		
Estimate	3,453,500.00	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		2,229,453.76
Actual		
Estimate	2,296,000.00	XXXXXXXXXXXX
6 Special District Tax		
Actual		
Estimate		XXXXXXXXXXXX
7 Municipal Open Space		34,931.12
Actual		
Estimate	34,879.58	XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	7,019,848.42	
10 Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5)	1,090,063.67	
11 Cash Required from 2025 to Support Local Municipal Budget and Other Taxes	5,929,784.75	
12 Amount of Item 11 divided by 94.56%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	6,270,922.96	
Analysis of Item 12:		
Local School District Tax (Line 2 Above)	3,453,500.00	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	2,296,000.00	
Special District Tax (Line 6 Above)	-	
Municipal Open Space Tax (Line 7 Above)	34,879.58	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	486,543.38	
Total Amount (Line 12)	6,270,922.96	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	341,138.21	
Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations	1,235,468.84	
Item 13 - Appropriation: Reserve for Uncollected Taxes	341,138.21	
Subtotal	1,576,607.05	
Less: Item 10 - Total Anticipated Revenues	1,090,063.67	
Amount to Be Raised by Taxation in Municipal Budget	486,543.38	

Local Tax for Municipal Purpose	486,543.38
Addition to Local District School Tax	
Minimum Library Tax	

TOWNSHIP OF MANNINGTON

SUMMARY OF 2025 BUDGET

Total Budget	1,576,607.05	100.0%	Future Budget Projections					
			2026	2027	2028	2029	2030	
Employee Costs:								
Salaries & Wages								
Sheet 17	356,024.00		102.00%	363,144.48	370,407.37	377,815.52	385,371.83	393,079.26
Sheet 25	-		102.00%	-	-	-	-	-
Total	356,024.00			363,144.48	370,407.37	377,815.52	385,371.83	393,079.26
Social Security								
Sheet 19	29,000.00		102.00%	29,580.00	30,171.60	30,775.03	31,390.53	32,018.34
Pensions etc.								
Sheet 19	34,077.00		102.00%	34,758.54	35,453.71	36,162.79	36,886.04	37,623.76
Sheet 19	-		105.00%	-	-	-	-	-
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	25,000.00		106.00%	26,500.00	28,090.00	29,775.40	31,561.92	33,455.64
Direct Employee Costs	444,101.00	28.2%						
General Liability Insurance								
Sheet 14	115,000.00	7.3%						
Debt Service:								
Sheet 27	-	0.0%						
Reserve for Uncollected Taxes:								
Sheet 29	341,138.21	21.6%						
Capital Funds:								
Sheet 26a	65,200.00	4.1%						
Deferred Charges:								
Sheet 28	-	0.0%						
Grants:								
Sheet 25 (less Salaries & Wages above)	102,398.84	6.5%						
All Other Departmental OE's:								
Various Line Items	508,769.00	32.3%	102.00%	518,944.38	529,323.27	539,909.73	550,707.93	561,722.09
Projected Budget Totals				972,927.40	993,445.95	1,014,438.47	1,035,918.25	1,057,899.09

TOWNSHIP OF MANNINGTON 2025 BUDGET FUNDING

Budget Funding:	
Fund Balance	493,250.00
Local Revenues	121,375.00
State Aid	275,970.00
Grants	101,918.67
Delinquent Tax	97,550.00
Local Purpose Tax	486,543.38
	1,576,607.05
Ratables	174,397,900
Tax Rate	0.279
Increase	0.000

Project Tax Results				
2026	2027	2028	2029	2030
	25,000.00	50,000.00	75,000.00	100,000.00
	150,000.00	300,000.00	450,000.00	600,000.00
972,927.40	818,445.95	664,438.47	510,918.25	357,899.09
972,927.40	993,445.95	1,014,438.47	1,035,918.25	1,057,899.09
182,397,900	190,397,900	198,397,900	206,397,900	214,397,900
0.533	0.430	0.335	0.248	0.167
0.254	(0.104)	(0.095)	(0.087)	(0.081)

COMPARISON OF REVENUES & APPROPRIATIONS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
REVENUES				
Surplus	493,250.00	467,750.00	25,500.00	5.45%
Local	121,375.00	71,820.97	49,554.03	69.00%
State Aid	275,970.00	275,970.00	-	0.00%
State & Federal Grants	101,918.67	508,809.53	(406,890.86)	-79.97%
Delinquent Tax	97,550.00	97,550.00	-	0.00%
Local Purpose Tax	486,543.38	487,236.88	(693.50)	-0.14%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	<u>1,576,607.05</u>	<u>1,909,137.38</u>	<u>(332,530.33)</u>	<u>-17.42%</u>
APPROPRIATIONS				
Salaries & Wages	356,024.00	364,661.00	(8,637.00)	-2.37%
Other Expenses	648,269.00	613,908.00	34,361.00	5.60%
Statutory & Deferred Charges	63,577.00	63,055.00	522.00	0.83%
State & Federal Grants	102,398.84	509,289.70	(406,890.86)	-79.89%
Capital (without grants)	65,200.00	21,340.00	43,860.00	205.53%
Debt Service	-	-	-	#DIV/0!
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	341,138.21	336,883.68	4,254.53	1.26%
TOTAL APPROPRIATIONS	<u>1,576,607.05</u>	<u>1,909,137.38</u>	<u>(332,530.33)</u>	<u>-0.17418</u>
Adopted Emergencies		-		

LOCAL TAX LEVY AND ASSESSED VALUES

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
Local Purpose Tax Levy (only)	486,543.38	487,236.88	(693.50)	-0.14%
Local Tax Rate	0.2790	0.2789	0.0000	0.01%
Assessed Valuation	174,397,900	174,670,600	(272,700)	-0.16%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP 2.50%	CAP COLA	541,650.50 MAX	486,543.38 ACTUAL
CAP Base from Prior Year	915,823.00	915,823.00	(55,107.12)	+ OR ()
Rate Applied	2.50%	3.50%		
Allowable CAP	938,718.58	947,876.81	Must be zero or () to Introduce Budget	
Additions:				
See Sheet 3b	24,170.91	24,170.91		
Other				
Total CAP Allowable	962,889.49	972,047.72		
Budget Expenditures Sheet 19	913,281.00	913,281.00		
Remaining or (Excess)	49,608.49	58,766.72		

CONDITION OF SURPLUS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>
Available	1,061,183.98	807,354.81	253,829.17
Used to Fund Budget	493,250.00	467,750.00	25,500.00
Remaining Balance	567,933.98	339,604.81	228,329.17

% OF TAX COLLECTION

	<u>CURRENT</u>	<u>PRIOR</u>	<u>CHANGE</u>
Actual Percentage of Collection	95.76%	94.57%	1.19%
Used for Reserve for Taxes	94.56%	94.56%	0.00%
Remaining	1.20%	0.01%	1.19%

2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF MANNINGTON

COUNTY: SALEM

<u>Donald C. Asay</u> Mayor's Name	<u>December 31, 2025</u> Term Expires
--	---

Municipal Officials	
<u>Amber Ayars</u> Municipal Clerk	Date of Orig. Appt. <hr/>
<u>Suzanne Pierce</u> Tax Collector	Cert. No. <u>T8363</u>
<u>Diane Elwell</u> Chief Financial Officer	Cert. No. <u>N0788</u>
<u>Fred S. Caltabiano</u> Registered Municipal Accountant	Cert. No. <u>525</u>
<u>William Horner</u> Municipal Attorney	Lic. No. <hr/>
<div style="background-color: #e0e0e0; height: 20px; width: 100%;"></div>	
<div style="background-color: #e0e0e0; height: 20px; width: 100%;"></div>	

Governing Body Members	
Name	Term Expires
<u>Richard A. Eber, Jr.</u>	<u>12/31/2026</u>
<u>Robert DiGregorio</u>	<u>12/31/2027</u>

Official Mailing Address of Municipality

Township of Mannington
491 Route 45
Mannington, NJ 08079

Fax #: 856-935-6557

2025 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of MANNINGTON, County of SALEM for the Fiscal Year 2025.

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

1 day of May, 2025
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 1 day of May, 2025

Clerk
491 Route 45
Address
Mannington, NJ 08079
Address
856-935-2359
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 1 day of May, 2025

Registered Municipal Accountant
Woodbury, New Jersey 08096
Address
6 North Broad Street, Suite 201
Address
856-435-6200
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 1 day of May, 2025

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: _____, 2025

By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of MANNINGTON, County of SALEM for the Fiscal Year 2025

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2025;

Be it Further Resolved, that said Budget be published in the South Jersey Times

in the issue of May 22, 2025

The Governing Body of the TOWNSHIP of MANNINGTON does hereby approve the following as the Budget for the year 2025:

RECORDED VOTE

(Insert Last Name)

Ayes

Asay
Eber, Jr.
DiGregorio

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMITTEEPERSONS of the TOWNSHIP of MANNINGTON, County of SALEM, on May 1, 2025.

A Hearing on the Budget and Tax Resolution will be held at Township of Mannington, on June 5, 2025 at 5:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2025 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2025
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)}		913,281.00
2. Appropriations excluded from "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		322,187.84
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		322,187.84
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	94.56% Percent of Tax Collections	341,138.21
Building Aid Allowance 2025 - \$ 		
for Schools-State Aid 2024 - \$ 		1,576,607.05
4. Total General Appropriations (Item 9, Sheet 29)		1,576,607.05
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		1,090,063.67
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)		486,543.38
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		-
(c) Minimum Library Tax		-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	1,909,137.38	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	1,909,137.38	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	1,836,755.30	-	-	-	-	-	-
Reserved	72,382.08	-	-	-	-	-	-
Unexpended Balances Canceled	(0.00)	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	1,909,137.38	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2024	1,896,922.52	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	938,718.58
Subtotal	1,896,922.52		
Exceptions Less:		Additions:	
Total Other Operations	1,500.00	New Construction (Assessor Certification)	477.88
Total Uniform Construction Code		2023 Cap Bank Available	8,419.61
Total Interlocal Service Agreement	124,301.00	2024 Cap Bank Available	15,273.42
Total Additional Appropriations			
Total Capital Improvements	21,340.00		
Total Debt Service		Total Additions	24,170.91
Transferred to Board of Education			
Type I School Debt		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	962,889.49
Total Public & Private Programs	497,074.84		
Judgements			
Total Deferred Charges		Additional Increase to COLA rate. 3.5%	
Cash Deficit		Amount of Increase allowable. 1.0%	9,158.23
Reserve for Uncollected Taxes	336,883.68		
Total Exceptions	981,099.52		
Amount on Which CAP is Applied	915,823.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	972,047.72
2.5% CAP	22,895.58		
Allowable Operating Appropriations before		Total General Appropriations for Municipal Purposes	913,281.00
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	938,718.58	(Sheet 19, H-1)	
		Over or (Under) Appropriations Cap	(58,766.72)

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2025	<u>\$ 16,600.00</u>
--	---------------------

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>1,500.00</u>
-------------------------------------	-----------------

<u>15,100.00</u>

Budgeted Group Insurance - Inside CAP	<u>15,100.00</u>
---------------------------------------	------------------

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

TOTAL	<u><u>15,100.00</u></u>
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Instead of receiving Health Benefits, 0 employees have elected an opt-out for 2025. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u><u>\$ -</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	487,236.88
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	1,500.00
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>485,736.88</u>
Plus 2% CAP Increase	<u>9,714.74</u>
ADJUSTED TAX LEVY	<u>495,451.62</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>495,451.62</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

495,451.62

Exclusions:

Allowable Shared Service Agreements Increase		
Allowable Health Insurance Costs Increase		
Allowable Pension Obligations Increases	361.00	
Allowable LOSAP Increase		
Allowable Capital Improvements Increase	43,860.00	
Allowable Debt Service and Capital Leases Inc.		
Recycling Tax appropriation	1,500.00	
Deferred Charge to Future Taxation Unfunded		
Current Year Deferred Charges: Emergencies		
Add Total Exclusions		<u>45,721.00</u>
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		

ADJUSTED TAX LEVY

541,172.62

Additions:

New Ratables - Increase for new construction	171,900	
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.278</u>	
New Ratable Adjustment to Levy		477.88
Amounts approved by Referendum		
Levy CAP Bank Applied		

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

541,650.50

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

486,543.38

OVER OR (UNDER) 2% LEVY CAP

(55,107.12)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2022

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025)	18,115
Amount Used in CY 2025	
Balance to Expire	18,115

2023

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2026)	20,641
Amount Used in CY 2025	
Balance to Carry Forward (CY 2026)	20,641

2024

Maximum Allowable Amount to be Raised by Taxation	509,919
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2027)	487,237
Amount Used in CY 2025	22,682
Balance to Carry Forward (CY 2026 - CY2027)	22,682

2025

Maximum Allowable Amount to be Raised by Taxation	541,650
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	486,543
	55,107

Total Levy CAP Bank	98,430
----------------------------	---------------

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
1. Surplus Anticipated	08-101	493,250.00	467,750.00	467,750.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	493,250.00	467,750.00	467,750.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103			
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	9,250.00	14,275.00	9,293.96
Other	08-109			
Interest and Costs on Taxes	08-112	28,100.00	28,100.00	118,774.54
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	6,025.00	1,000.00	36,305.23
Anticipated Utility Operating Surplus	08-114			
Bed Tax	08-115	78,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	121,375.00	43,375.00	164,373.73

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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
		2025	2024	Cash in 2024
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
JIF Safety Incentive Grant	10-877	2,500.00	2,250.00	2,250.00
JIF Optional Safety Grant	10-877	750.00	750.00	750.00
JIF Wellness	10-877	500.00	500.00	500.00
JIF EPL/Cyber Risk Management	10-877	1,000.00	1,000.00	1,000.00
Alcohol Education and Rehabilitation Fund	10-501		367.75	367.75
New Jersey Transportation Trust Fund Award	10-584	95,248.00	105,174.00	105,174.00
Clean Communities	10-602		11,847.11	11,847.11
Municipal Alliance	10-506	1,920.67	1,920.67	1,920.67
Stormwater Assistance Grant	10-564		50,000.00	50,000.00
NJDOT FY 2023 Local Transportation Projects Fund Program	10-584		335,000.00	335,000.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	101,918.67	508,809.53	508,809.53

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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	-	28,445.97	28,445.97

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Summary of Revenues				
	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	493,250.00	467,750.00	467,750.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Total Section A: Local Revenues	08-001	121,375.00	43,375.00	164,373.73
Total Section B: State Aid Without Offsetting Appropriations	09-001	275,970.00	275,970.00	275,969.86
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	101,918.67	508,809.53	508,809.53
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	-	28,445.97	28,445.97
Total Miscellaneous Revenues	13-099	499,263.67	856,600.50	977,599.09
4. Receipts from Delinquent Taxes	15-499	97,550.00	97,550.00	343,111.41
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	1,090,063.67	1,421,900.50	1,788,460.50
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	486,543.38	487,236.88	XXXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	486,543.38	487,236.88	569,430.91
7. Total General Revenues	13-299	1,576,607.05	1,909,137.38	2,357,891.41

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
General Government						-		-
Governing Body						-		-
Salaries and Wages	20-110	1	25,335.00	25,335.00		25,335.00	25,335.00	-
Other Expenses	20-110	2	1,200.00	1,200.00		1,200.00	835.55	364.45
Municipal Clerk						-		-
Salaries and Wages	20-120	1	110,000.00	130,500.00		123,053.00	120,913.87	2,139.13
Other Expenses	20-120	2	16,500.00	16,000.00		16,500.00	16,371.73	128.27
Financial Administration (Treasury)						-		-
Salaries and Wages	20-130	1	32,026.00	31,093.00		31,093.00	31,093.00	-
Other Expenses	20-130	2	10,000.00	10,000.00		10,000.00	9,305.16	694.84
Audit Services						-		-
Other Expenses	20-135	2	25,800.00	24,500.00		24,500.00	24,500.00	-
Computerized Data Processing						-		-
Other Expenses	20-140	2	14,500.00	14,500.00		10,300.00	9,449.32	850.68
Revenue Administration (Tax Collection)						-		-
Salaries and Wages	20-145	1	24,175.00	23,500.00		23,500.00	22,551.97	948.03
Other Expenses	20-145	2	8,200.00	8,200.00		8,200.00	6,090.56	2,109.44
Tax Assessment Administration (Tax Assessor)						-		-
Salaries and Wages	20-150	1	24,000.00	25,090.00		25,090.00	22,974.36	2,115.64
Other Expenses	20-150	2	12,000.00	12,000.00		10,700.00	6,345.66	4,354.34

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Legal Services (Legal Dept.)						-		-
Other Expenses	20-155	2	60,000.00	40,000.00		82,500.00	72,798.64	9,701.36
Defensive Law Suits	20-155	2	20,000.00	20,000.00		9,500.00	4,566.56	4,933.44
Liquidation of Tax Title Liens	20-155	2	2,000.00	2,000.00		-		-
Engineering Services						-		-
Other Expenses	20-165	2	6,000.00	6,000.00		6,000.00	3,568.18	2,431.82
						-		-
Land Use						-		-
Planning Board						-		-
Salaries and Wages	21-180	1	4,959.00	4,815.00		4,815.00	4,815.00	-
Other Expenses	21-180	2	9,750.00	7,250.00		9,750.00	8,923.79	826.21
Zoning Board of Adjustment						-		-
Salaries and Wages	21-185	1	6,432.00	6,245.00		6,245.00	6,245.00	-
Other Expenses	21-185	2	500.00	500.00		500.00	424.98	75.02
						-		-
Insurance						-		-
Liability Insurance	23-210	2	28,600.00	27,500.00		27,500.00	26,950.18	549.82
Workers Compensation Insurance	23-215	2	22,500.00	21,500.00		21,500.00	21,167.82	332.18
Employee Group Insurance	23-220	2	15,100.00	20,000.00		20,000.00	19,252.44	747.56
Unemployment Compensation	23-225	2	400.00	400.00		400.00	300.36	99.64

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public Safety						-	-	
Office of Emergency Management (OEM)						-	-	
Salaries and Wages	25-252	1	5,125.00	6,810.00		6,810.00	6,810.00	
Other Expenses	25-252	2	2,000.00	2,000.00		500.00	500.00	
Aid to Volunteer Fire Companies						-	-	
Other Expenses	25-255	2	40,000.00	40,000.00		40,000.00	37,650.50	
						-	-	
Public Works						-	-	
Streets and Road Maintenance						-	-	
Salaries and Wages	26-290	1	115,000.00	115,000.00		107,500.00	98,143.81	
Other Expenses	26-290	2	25,000.00	25,000.00		25,000.00	20,840.84	
Storm Recovery						-	-	
Salaries and Wages	26-290	1	5,000.00	5,000.00		5,000.00	5,000.00	
Other Expenses	26-290	2	1,500.00	1,500.00		1,500.00	1,500.00	
Solid Waste Collection						-	-	
Other Expenses	26-305	2	43,200.00	43,000.00		43,000.00	35,931.62	
Buildings and Grounds						-	-	
Salaries and Wages	26-310	1	100.00	100.00		100.00	100.00	
Other Expenses	26-310	2	18,000.00	18,000.00		18,500.00	16,111.93	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Health and Human Services						-		-
Public Health Services (Board of Health)						-		-
Salaries and Wages	27-330	1	-	2,060.00		2,060.00	2,060.00	-
Other Expenses	27-330	2	2,500.00	2,500.00		2,500.00	2,114.96	385.04
Environmental Health Services						-		-
Salaries and Wages	27-335	1	-	300.00		300.00		300.00
Other Expenses	27-335	2	-	1,000.00		-		-
Animal Control Services						-		-
Other Expenses	27-340	2	15,000.00	15,000.00		10,250.00	9,261.30	988.70
						-		-
Recreation						-		-
Recreation Services and Programs						-		-
Other Expenses	28-370	2	1,250.00	1,250.00		1,250.00	-	1,250.00
						-		-
Municipal Court						-		-
Salaries and Wages	43-490	1	10.00	10.00		10.00	-	10.00
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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				-		-
Housing Officer						-		-
Salaries and Wages	22-200	1	3,862.00	3,750.00		3,750.00	3,750.00	-
Other Expenses	22-200	2	500.00	500.00		500.00	399.96	100.04
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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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					-		-	
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					-		-	
					-		-	
					-		-	
					-		-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Electricity	31-430	2	12,000.00	12,000.00		7,947.00	7,610.28	336.72
Street Lighting	31-435	2	34,000.00	32,000.00		34,000.00	33,900.43	99.57
Telephone	31-440	2	10,680.00	9,360.00		9,360.00	9,290.26	69.74
Fuel Oil	31-447	2	10,000.00	10,000.00		6,750.00	1,972.97	4,777.03
Gasoline and Diesel Fuel	31-447	2	15,000.00	15,000.00		10,000.00	7,948.61	2,051.39
Fire Hydrants	31-460	2	10,000.00	13,500.00		18,000.00	17,949.14	50.86
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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		849,704.00	852,768.00	-	852,768.00	783,525.74	69,242.26
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		849,704.00	852,768.00	-	852,768.00	783,525.74	69,242.26
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	356,024.00	379,608.00	-	364,661.00	349,692.01	14,968.99
Other Expenses (Including Contingent)	34-201	2	493,680.00	473,160.00	-	488,107.00	433,833.73	54,273.27

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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		34,077.00	33,055.00		33,055.00	33,055.00	-
Social Security System (O.A.S.I.)	36-472		29,000.00	29,000.00		29,000.00	26,860.18	2,139.82
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475					-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		500.00	1,000.00		1,000.00	-	1,000.00
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		63,577.00	63,055.00	-	63,055.00	59,915.18	3,139.82
(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		913,281.00	915,823.00	-	915,823.00	843,440.92	72,382.08

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Recycling Tax	32-465	2	1,500.00	1,500.00		1,500.00	1,500.00	-
						-		-
Updates to Master Plan		2	27,250.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		28,750.00	1,500.00	-	1,500.00	1,500.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Trash and Recycling Collection	42-107	2	80,839.00	81,695.00		81,695.00	81,695.00	-
Municipal Court						-		-
Mid Salem County Court	42-108	2	45,000.00	42,606.00		42,606.00	42,606.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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		125,839.00	124,301.00	-	124,301.00	124,301.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
JIF Optional Safety Grant	41-877	2	750.00	750.00		750.00	750.00	-
JIF Wellness Program	41-877	2	500.00	500.00		500.00	500.00	-
JIF EPL/Cyber Risk Management	41-877	2	1,000.00	1,000.00		1,000.00	1,000.00	-
JIF Safety Incentive Grant	41-877	2	2,500.00	2,250.00		2,250.00	2,250.00	-
Alcohol Education and Rehabilitation Fund	41-501	2		367.75		367.75	367.75	-
Clean Communities	41-602	2		11,847.11		11,847.11	11,847.11	-
Municipal Alliance	41-506	2	2,400.84	2,400.84		2,400.84	2,400.84	-
New Jersey Transportation Trust Fund Awards	41-584	2	95,248.00	105,174.00		105,174.00	105,174.00	-
Stormwater Assistance Grant	41-564	2		50,000.00		50,000.00	50,000.00	-
NJDOT FY 2023 Local Transportation Projects Fund Prog	41-584	2		335,000.00		335,000.00	335,000.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS" (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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		102,398.84	509,289.70	-	509,289.70	509,289.70	-
Total Operations - Excluded from "CAPS"	34-305		256,987.84	635,090.70	-	635,090.70	635,090.70	-
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	256,987.84	635,090.70	-	635,090.70	635,090.70	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(C) Capital Improvements - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		50,000.00	4,590.00	XXXXXXXXXX	4,590.00	4,590.00	-
Farmland Preservation Program	44-903	2	1,000.00	1,000.00		1,000.00	1,000.00	-
Improvements to Municipal Roads	44-904	2	14,200.00	15,750.00		15,750.00	15,750.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(C) Capital Improvements - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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		65,200.00	21,340.00	-	21,340.00	21,340.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		322,187.84	656,430.70	-	656,430.70	656,430.70	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		322,187.84	656,430.70	-	656,430.70	656,430.70	-
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		1,235,468.84	1,572,253.70	-	1,572,253.70	1,499,871.62	72,382.08
(M) Reserve for Uncollected Taxes	50-899		341,138.21	336,883.68	XXXXXXXXXX	336,883.68	336,883.68	XXXXXXXXXX
9. Total General Appropriations	34-499		1,576,607.05	1,909,137.38	-	1,909,137.38	1,836,755.30	72,382.08

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	913,281.00	915,823.00	-	915,823.00	843,440.92	72,382.08
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	28,750.00	1,500.00	-	1,500.00	1,500.00	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	125,839.00	124,301.00	-	124,301.00	124,301.00	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	102,398.84	509,289.70	-	509,289.70	509,289.70	-
Total Operations Excluded from "CAPS"	34-305	256,987.84	635,090.70	-	635,090.70	635,090.70	-
(C) Capital Improvements	44-999	65,200.00	21,340.00	-	21,340.00	21,340.00	-
(D) Municipal Debt Service	45-999	-	-	-	-	-	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	341,138.21	336,883.68	XXXXXXXXXX	336,883.68	336,883.68	XXXXXXXXXX
Total General Appropriations	34-499	1,576,607.05	1,909,137.38	-	1,909,137.38	1,836,755.30	72,382.08

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
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 2024
		2025	2024	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
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 2024
		2025	2024	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
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 2025 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:

Housing and Community Development Act of 1974; Municipal Alliance on Alcoholism and Drug Abuse; Developer's Escrow Fund; Storm Recovery Trust Fund; Accumulated Absences; Veterans Memorial Fund Donations; Open Space, Recreation, Farmland and Historic Preservation Trust, Lead Hazard Control Assistance Fund

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, 2024

ASSETS	
Cash and Investments	2,608,344.43
Due from State of N.J.(c. 20, P.L. 1961)	541.10
Federal and State Grants Receivable	362,832.57
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	203,172.89
Tax Title Lien Receivable	582,102.71
Property Acquired by Tax Title Lien Liquidation	518,400.00
Other Receivables	248,462.81
Deferred Charges Required to be in 2025 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2025	-
Total Assets	4,523,856.51
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	2,154,180.65
Reserves for Receivables	1,308,491.88
Surplus	1,061,183.98
Total Liabilities, Reserves and Surplus	4,523,856.51

School Tax Levy Unpaid	1,328,248.00
Less: School Tax Deferred	400,000.00
*Balance Included in Above "Cash Liabilities"	928,248.00

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

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	807,354.81	874,634.97
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2024: 95.76%, 2023: 94.57%)	5,818,454.47	5,719,324.18
Delinquent Taxes	343,111.41	206,885.17
Other Revenues and Additions to Income	1,250,924.23	781,659.19
Total Funds	8,219,844.92	7,582,503.51
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	1,572,253.70	1,227,298.91
School Taxes (Including Local and Regional)	3,320,628.00	3,255,948.00
County Taxes (Including Added Tax Amounts)	2,230,345.12	2,256,470.77
Special District Taxes	34,934.12	34,931.02
Other Expenditures and Deductions from Income	500.00	500.00
Total Expenditures and Tax Requirements	7,158,660.94	6,775,148.70
Less: Expenditures to be Raised by Future Taxes	-	-
Total Adjusted Expenditures and Tax Requirements	7,158,660.94	6,775,148.70
Surplus Balance, December 31	1,061,183.98	807,354.81

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	1,061,183.98
Current Surplus Anticipated in 2025 Budget	493,250.00
Surplus Balance Remaining	567,933.98

2025

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.

**TOWNSHIP OF MANNINGTON
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

No bond ordinances are planned this year.

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

TOWNSHIP OF MANNINGTON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 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) 2025

Local Unit

TOWNSHIP OF MANNINGTON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 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	-	-	-	-	-	-	-	-

3 YEAR CAPITAL PROGRAM - 2025 to 2027 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF MANNINGTON

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

3 YEAR CAPITAL PROGRAM - 2025 to 2027 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF MANNINGTON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2025	5b 2026	5c 2027	5d	5e	5f
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TOTAL - ALL PROJECTS	XXXXX	-	XXXXXXXXXX	-	-	-	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 849,704.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 63,577.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 256,987.84
(c) Capital Improvements	44-999	\$ 65,200.00
(d) Municipal Debt Service	45-999	\$ -
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 341,138.21
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 1,576,607.05

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the _____ day of _____, 2025. 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 2025 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this _____ day of _____, 2025, _____, Clerk

Signature

TOWNSHIP OF MANNINGTON

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2024	APPROPRIATIONS	FCOA	Appropriated		Expended 2024	
		2025	2024				for 2025	for 2024	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190	34,879.58	34,934.12	34,934.12	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	34,879.58	34,934.12	34,934.12	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:					Payment of Bond Principal	54-920-2				XXXXXXXXXX
					(Date)					
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:					Reserve for Future Use	54-950-2	34,879.58	34,934.12	34,934.12	-
Recreation land preserved in 2024:					Total Trust Fund Appropriations:	54-499	34,879.58	34,934.12	34,934.12	-
Farmland preserved in 2024:										

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

Contracting Unit: TOWNSHIP OF MANNINGTON

Year Ending: December 31, 2024

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

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

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

Date

Clerk of the Governing Body