

2025 MUNICIPAL BUDGET

Municipal Budget of the _____ Township of Aberdeen Township, County of Monmouth 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

20th day of March, 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 2nd day of May, 2025

DocuSigned by:
Melissa Pfeifer
Clerk
One Aberdeen Square
Address
Aberdeen, NJ 07747
Address
732-583-4300
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:
Robert Swisher
Registered Municipal Accountant
308 East Broad Street
Address
Westfield, NJ 07090
Address
908-789-9300
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

Signed by:
Joe Settase
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: 07/07/2025

By: Christine M. Zapicchi Initial
jfc

Local Examination? Yes
 No X

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 15,722,515.13
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 2,780,804.14
(g) Cash Deficit	46-885	\$ 0
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,806,185.08
(c) Capital Improvements	44-999	\$ 300,000.00
(d) Municipal Debt Service	45-999	\$ 4,071,300.00
(e) Deferred Charges - Municipal	46-999	\$ 0
(f) Judgments	37-480	\$ 0
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ 0
(g) Cash Deficit	46-885	\$ 0
(k) For Local District School Purposes	29-410	\$ 0
(m) Reserve for Uncollected Taxes	50-899	\$ 772,774.83
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	0
Total Appropriations	34-499	\$ 26,453,579.18

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 1st day of May, 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 2nd day of May, 2025

DocuSigned by:

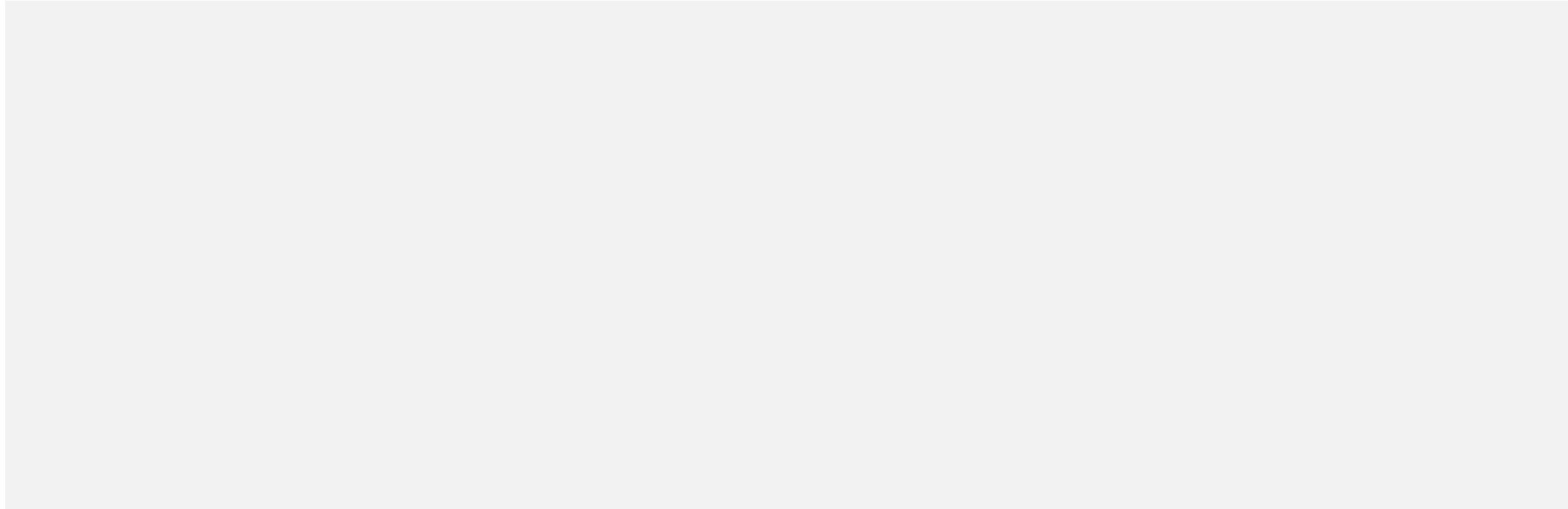
 _____, Clerk
0BD513FB3DD1 *Signature*

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

Contracting Unit: Aberdeen 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.

05/02/2025
Date

DocuSigned by:
Melissa Pfeifer
Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

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

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

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

Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via 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.**

- m)
- 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	Aberdeen Township, Monmouth County	
Full Name of Municipality	TOWNSHIP OF ABERDEEN	
County of Municipality	MONMOUTH	
Name of Municipality	ABERDEEN	
Type	TOWNSHIP	
Governing Body Type	COUNCIL MEMBERS	
Location	1 Aberdeen Sq	
Address	1 Aberdeen Sq	
Address	Aberdeen, NJ 07747	
Phone	732-584-4200	
Fax		
Clerk	Melissa Pfeifer	Cert # C-1925
Tax Collector	Marie Taylor	T-1538
Chief Financial Officer	Joseph Setticasa	N-1848
Registered Municipal Accountant	Robert Swisher	439
Municipal Attorney	Joseph Decotis	
Newspaper	Asbury Park Press	
	Day	Month
Date of Introduction	20th	March
Date of Advertisement	27th	March
Date of Public Hearing	1st	May
Time of Public Hearing	7:30 PM	
Net Valuation Taxable Current		3,719,680,600
Net Valuation Taxable Prior		3,407,588,900
		312,091,700

Budget Year	2025	Budget Year Type:	Calendar Year
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Municipal Code	1330
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How many utilities does municipality have?*	2	<i>*Select "0" if you do not have any utilities.</i>				
Utility #	Utility Type					
Utility 1	Sewer Utility	<table border="1" style="width: 100%;"> <tr> <td style="background-color: #d9ead3;">Capital Impr</td> </tr> <tr> <td style="background-color: #d9ead3;"># of Years</td> </tr> <tr> <td style="background-color: #d9ead3;">Beginning Year</td> </tr> <tr> <td style="background-color: #d9ead3;">Ending Year</td> </tr> </table>	Capital Impr	# of Years	Beginning Year	Ending Year
Capital Impr						
# of Years						
Beginning Year						
Ending Year						
Utility 2	Water Utility					
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 sectio</i>

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



Date of Original Appt.

[Empty form area for Date of Original Appt.]

Calendar or State Fiscal

Movement Program

6
2025
2030

needed" only as needed.

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Appropriations.
Appropriations.
n.

2025 Municipal Budget

of the TOWNSHIP of ABERDEEN County of
 MONMOUTH for the fiscal year 2025.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated	
	2025	2024
1. Surplus	1,250,000.00	693,645.08
2. Total Miscellaneous Revenues	10,482,182.94	10,460,999.69
3. Receipts from Delinquent Taxes	300,000.00	350,000.00
4. a) Local Tax for Municipal Purposes	13,269,990.43	12,787,841.51
b) Addition to Local School District Tax		
c) Minimum Library Tax	1,151,405.81	1,041,962.55
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	14,421,396.23	13,829,804.06
Total General Revenues	26,453,579.18	25,334,448.83

Summary of Appropriations	2025 Budget	Final 2024 Budget
1. Operating Expenses: Salaries & Wages	9,281,218.61	9,191,426.17
Other Expenses	9,247,481.60	8,479,894.35
2. Deferred Charges & Other Appropriations	2,780,804.14	2,668,385.69
3. Capital Improvements	300,000.00	350,000.00
4. Debt Service (Include for School Purposes)	4,071,300.00	3,852,483.40
5. Reserve for Uncollected Taxes	772,774.83	772,259.22
Total General Appropriations	26,453,579.18	25,314,448.83
Total Number of Employees		

2025 Dedicated Water Utility	Utility Budget	
Summary of Revenues	Anticipated	
	2025 Budget	Final 2024 Budget
1. Surplus	599,134.55	210,000.00
2. Miscellaneous Revenues	3,642,180.00	3,694,480.73
3. Deficit (General Budget)		
Total Revenues	4,241,314.55	3,904,480.73
Summary of Appropriations	2025 Budget	Final 2024 Budget
1. Operating Expenses: Salaries & Wages	523,694.78	494,700.00
Other Expenses	2,615,600.00	2,277,760.00
2. Capital Improvements	90,250.00	40,000.00
3. Debt Service	809,594.31	736,413.99
4. Deferred Charges & Other Appropriations	202,175.46	355,606.74
5. Surplus (General Budget)		
Total Appropriations	4,241,314.55	3,904,480.73
Total Number of Employees		

2025 Dedicated Sewer Utility Budget		Anticipated	
Summary of Revenues		2025 Budget	Final 2024 Budget
1. Surplus		839,038.33	2,055,329.31
2. Miscellaneous Revenues		7,925,000.00	6,585,430.91
3. Deficit (General Budget)			
Total Revenues		8,764,038.33	8,640,760.22
Summary of Appropriations		2025 Budget	Final 2024 Budget
1. Operating Expenses:	Salaries & Wages	867,000.00	813,637.46
	Other Expenses	3,474,550.00	3,335,541.19
2. Capital Improvements		79,000.00	25,000.00
3. Debt Service		1,204,558.28	1,113,982.24
4. Deferred Charges & Other Appropriations		238,930.05	202,599.33
5. Surplus (General Budget)		2,900,000.00	3,150,000.00
Total Appropriations		8,764,038.33	8,640,760.22
Total Number of Employees			

Balance of Outstanding Debt			
	General	Sewer Utility	Water Utility
Interest	7,867,250.00	1,396,593.78	1,439,351.24
Principal	47,133,282.00	13,319,990.82	9,243,350.00
Outstanding Balance	55,000,532.00	14,716,584.60	10,682,701.24

**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)	25,680,804.35	XXXXXXXXXXXX
2 Local District School Tax		
Actual		
Estimate	44,455,539.24	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		43,583,862.00
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		
Actual		6,828,082.51
Estimate	6,964,644.16	XXXXXXXXXXXX
6 Special District Tax		
Actual		4,311,770.35
Estimate	4,410,677.27	XXXXXXXXXXXX
7 Municipal Open Space		
Actual		
Estimate		XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	81,511,665.02	
10 Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5)	12,032,182.94	
11 Cash Required from 2025 to Support Local Municipal Budget and Other Taxes	69,479,482.08	
12 Amount of Item 11 divided by 98.90%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	70,252,256.90	
Analysis of Item 12:		
Local School District Tax (Line 2 Above)	44,455,539.24	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	6,964,644.16	
Special District Tax (Line 6 Above)	4,410,677.27	
Municipal Open Space Tax (Line 7 Above)	-	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	14,421,396.23	
Total Amount (Line 12)	70,252,256.90	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	772,774.83	
Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations	25,680,804.35	
Item 13 - Appropriation: Reserve for Uncollected Taxes	772,774.83	
Subtotal	26,453,579.18	
Less: Item 10 - Total Anticipated Revenues	12,032,182.94	
Amount to Be Raised by Taxation in Municipal Budget	14,421,396.23	

Local Tax for Municipal Purpose	13,269,990.43
Addition to Local District School Tax	
Minimum Library Tax	1,151,405.81

TOWNSHIP OF ABERDEEN

SUMMARY OF 2025 BUDGET

Total Budget	26,453,579.18	100.0%	Future Budget Projections					
			2026	2027	2028	2029	2030	
Employee Costs:								
Salaries & Wages								
Sheet 17	8,987,068.61		102.00%	9,166,809.98	9,350,146.18	9,537,149.11	9,727,892.09	9,922,449.93
Sheet 25	294,150.00		102.00%	300,033.00	306,033.66	312,154.33	318,397.42	324,765.37
Total	9,281,218.61			9,466,842.98	9,656,179.84	9,849,303.44	10,046,289.51	10,247,215.30
Social Security								
Sheet 19	412,000.00		102.00%	420,240.00	428,644.80	437,217.70	445,962.05	454,881.29
Pensions etc.								
Sheet 19	586,408.23		102.00%	598,136.39	610,099.12	622,301.10	634,747.13	647,442.07
Sheet 19	-		105.00%	-	-	-	-	-
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	9,584.00		106.00%	10,159.04	10,768.58	11,414.70	12,099.58	12,825.55
Direct Employee Costs	10,289,210.84	38.9%						
General Liability Insurance								
Sheet 14	127,500.00	0.5%						
Debt Service:								
Sheet 27	4,071,300.00	15.4%						
Reserve for Uncollected Taxes:								
Sheet 29	772,774.83	2.9%						
Capital Funds:								
Sheet 26a	300,000.00	1.1%						
Deferred Charges:								
Sheet 28	-	0.0%						
Grants:								
Sheet 25 (less Salaries & Wages above)	960,274.55	3.6%						
All Other Departmental OE's:								
Various Line Items	9,932,518.96	37.5%	102.00%	10,131,169.34	10,333,792.73	10,540,468.58	10,751,277.95	10,966,303.51
Projected Budget Totals				20,626,547.76	21,039,485.07	21,460,705.52	21,890,376.22	22,328,667.72

TOWNSHIP OF ABERDEEN 2025 BUDGET FUNDING

Budget Funding:	
Fund Balance	1,250,000.00
Local Revenues	8,532,866.46
State Aid	1,458,261.75
Grants	353,454.97
Delinquent Tax	300,000.00
Local Purpose Tax	14,421,396.23
	26,315,979.42
Ratables	3,719,680,600
Tax Rate	0.357
Increase	(0.019)

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
20,626,547.76	20,864,485.07	21,110,705.52	21,365,376.22	21,628,667.72
20,626,547.76	21,039,485.07	21,460,705.52	21,890,376.22	22,328,667.72
3,727,680,600	3,735,680,600	3,743,680,600	3,751,680,600	3,759,680,600
0.553	0.559	0.564	0.569	0.575
0.197	0.005	0.005	0.006	0.006

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	1,250,000.00	693,645.08	556,354.92	80.21%
Local	8,670,466.22	8,717,274.37	(46,808.15)	-0.54%
State Aid	1,458,261.75	1,608,573.88	(150,312.13)	-9.34%
State & Federal Grants	353,454.97	135,151.44	218,303.53	161.53%
Delinquent Tax	300,000.00	350,000.00	(50,000.00)	-14.29%
Local Purpose Tax	13,269,990.43	12,787,841.51	482,148.91	3.77%
Minimum Library Tax	1,151,405.81	1,041,962.55	109,443.26	10.50%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	26,453,579.18	25,334,448.83	1,119,130.34	4.42%
APPROPRIATIONS				
Salaries & Wages	9,281,218.61	9,185,426.17	95,792.44	1.04%
Other Expenses	8,287,207.05	7,698,555.80	588,651.25	7.65%
Statutory & Deferred Charges	2,780,804.14	2,683,385.69	97,418.45	3.63%
State & Federal Grants	960,274.55	772,338.55	187,936.00	24.33%
Capital (without grants)	300,000.00	350,000.00	(50,000.00)	-14.29%
Debt Service	4,071,300.00	3,852,483.40	218,816.60	5.68%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	772,774.83	772,259.22	515.60	0.07%
TOTAL APPROPRIATIONS	26,453,579.18	25,314,448.83	1,139,130.34	0.044999
Adopted Emergencies		(20,000.00)		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	13,269,990.43	12,787,841.51	482,148.91	3.77%
Local Tax Rate	0.3568	0.3753	-0.0185	-4.94%
Assessed Valuation	3,719,680,600	3,407,588,900	312,091,700	9.16%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP 2.50%	CAP COLA	13,393,320.87 MAX	13,269,990.43 ACTUAL
CAP Base from Prior Year	17,757,209.15	17,757,209.15	(123,330.45)	+ OR ()
Rate Applied	2.50%	3.50%		
Allowable CAP	18,201,139.38	18,378,711.47	Must be zero or () to Introduce Budget	
Additions:				
See Sheet 3b	129,476.82	129,476.82		
Other				
Total CAP Allowable	18,330,616.20	18,508,188.29		
Budget Expenditures Sheet 19	18,503,319.27	18,503,319.27		
Remaining or (Excess)	(172,703.07)	4,869.02		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	1,726,944.87	936,654.49	790,290.38
Used to Fund Budget	1,250,000.00	693,645.08	556,354.92
Remaining Balance	476,944.87	243,009.41	233,935.46

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection			0.00%
Used for Reserve for Taxes	98.90%		98.90%
Remaining	-98.90%	0.00%	-98.90%

2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF ABERDEEN

COUNTY: MONMOUTH

<u>Fred Tagliarini, Mayor</u> Mayor's Name	<u>December 31, 2025</u> Term Expires
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Municipal Officials	
<u>Melissa Pfeifer</u> Municipal Clerk	Date of Orig. Appt. <u>C-1925</u> Cert. No.
<u>Marie Taylor</u> Tax Collector	<u>T-1538</u> Cert. No.
<u>Joseph Setticasa</u> Chief Financial Officer	<u>N-1848</u> Cert. No.
<u>Robert Swisher</u> Registered Municipal Accountant	<u>439</u> Lic. No.
<u>Joseph Decotis</u> Municipal Attorney	

Governing Body Members	
Name	Term Expires
Joseph Martucci	31-Dec-25
Margorette Montone	31-Dec-25
Gregory Cannon	31-Dec-27
Robert Swindle	31-Dec-27
Arthur Hirsh	31-Dec-27
Concetta Kelly	31-Dec-27

Official Mailing Address of Municipality

1 Aberdeen Sq
1 Aberdeen Sq
Aberdeen, NJ 07747

Fax #: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of ABERDEEN, County of MONMOUTH 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 Asbury Park Press

in the issue of March 27th, 2025

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

RECORDED VOTE

(Insert Last Name)

Ayes

Martucci
Montone
Cannon
Swindle
Hirsch
Kelly
Tagliarini

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the TOWNSHIP of ABERDEEN, County of MONMOUTH, on March 20th, 2025.

A Hearing on the Budget and Tax Resolution will be held at 1 Aberdeen Sq, on May 1st, 2025 at 7:30 PM o'clock 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)}		18,503,319.27
2. Appropriations excluded from "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		7,177,485.08
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		7,177,485.08
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	98.90% Percent of Tax Collections	772,774.83
Building Aid Allowance 2025 - \$ for Schools-State Aid 2024 - \$ 		
4. Total General Appropriations (Item 9, Sheet 29)		26,453,579.18
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		12,032,182.94
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)		13,269,990.43
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		-
(c) Minimum Library Tax		1,151,405.81

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Sewer Utility Utility	Water Utility Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	25,334,448.83	8,640,760.22	3,904,480.73	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	37,297.09	-	-	-	-
Total Appropriations	25,334,448.83	8,640,760.22	3,941,777.82	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	25,122,860.83	8,621,936.96	3,978,659.20	-	-	-	-
Reserved	231,205.21	52,085.76	2,725.03	-	-	-	-
Unexpended Balances Canceled	(19,617.21)	(33,262.50)	(39,606.41)	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	25,334,448.83	8,640,760.22	3,941,777.82	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2024	25,284,447.39	Allowable Operating Appropriations before	
Cap Base Adjustment:	(49,272.00)	Additional Exceptions per (N.J.S.A. 40A:4-45.3)	18,201,139.38
Subtotal	25,235,175.39		
Exceptions Less:		Additions:	
Total Other Operations	1,068,962.55	New Construction (Assessor Certification)	17,815.50
Total Uniform Construction Code		2023 Cap Bank Available	111,661.32
Total Interlocal Service Agreement	549,466.80	2024 Cap Bank Available	111,661.32
Total Additional Appropriations	162,457.16		
Total Capital Improvements	350,000.00	Total Additions	129,476.82
Total Debt Service	3,852,483.40		
Transferred to Board of Education		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	18,330,616.20
Type I School Debt			
Total Public & Private Programs	722,337.11	Additional Increase to COLA rate. 3.5%	
Judgements		Amount of Increase allowable. 1.0%	177,572.09
Total Deferred Charges	-		
Cash Deficit		Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	18,508,188.29
Reserve for Uncollected Taxes	772,259.22		
Total Exceptions	7,477,966.24	Total General Appropriations for Municipal Purposes (Sheet 19, H-1)	18,503,319.27
Amount on Which CAP is Applied	17,757,209.15		
2.5% CAP	443,930.23	Over or (Under) Appropriations Cap	(4,869.02)
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	18,201,139.38		

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>\$ 4,017,912.00</u>
--	------------------------

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>300,000.00</u>
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<u>3,717,912.00</u>

Budgeted Group Insurance - Inside CAP	<u>2,855,453.52</u>
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Budgeted Group Insurance - Utilities	<u>862,458.48</u>
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Budgeted Group Insurance - Outside CAP	<u> </u>
--	-----------------------------

TOTAL	<u><u>3,717,912.00</u></u>
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Instead of receiving Health Benefits, 16 employees have elected an opt-out for 2025. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u><u>\$ 81,000.00</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	12,787,841.51
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>12,787,841.51</u>
Plus 2% CAP Increase	<u>255,756.83</u>
ADJUSTED TAX LEVY	<u>13,043,598.34</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>13,043,598.34</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

13,043,598.34

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	
Allowable Pension Obligations Increases	113,090.43
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	218,816.60
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>331,907.03</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	

ADJUSTED TAX LEVY

13,375,505.37

Additions:

New Ratables - Increase for new construction	4,750,800
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.375</u>
New Ratable Adjustment to Levy	17,815.50
Amounts approved by Referendum	
Levy CAP Bank Applied	-

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

13,393,320.87

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

13,269,990.43

OVER OR (UNDER) 2% LEVY CAP

(123,330.45)

(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	12,460,861
Amount to be Raised by Taxation for Municipal Purpose	11,931,633
Available for Banking (CY 2025)	<u>529,228</u>
Amount Used in CY 2025	<u>-</u>
Balance to Expire	<u><u>529,228</u></u>

2023

Maximum Allowable Amount to be Raised by Taxation	13,474,903
Amount to be Raised by Taxation for Municipal Purpose	11,879,177
Available for Banking (CY 2025 - CY 2026)	<u>1,595,726</u>
Amount Used in CY 2025	<u>-</u>
Balance to Carry Forward (CY 2026)	<u><u>1,595,726</u></u>

2024

Maximum Allowable Amount to be Raised by Taxation	12,787,842
Amount to be Raised by Taxation for Municipal Purpose	<u>12,787,842</u>
Available for Banking (CY 2025 - CY 2027)	-
Amount Used in CY 2025	<u>-</u>
Balance to Carry Forward (CY 2026 - CY2027)	<u><u>-</u></u>

2025

Maximum Allowable Amount to be Raised by Taxation	13,393,321
Amount to be Raised by Taxation for Municipal Purpose	<u>13,269,990</u>
Available for Banking (CY 2026 - CY 2028)	123,330

Total Levy CAP Bank

1,719,056

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
1. Surplus Anticipated	08-101	1,250,000.00	693,645.08	693,645.08
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,250,000.00	693,645.08	693,645.08
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	20,000.00	25,319.20	24,859.20
Other	08-104			
Fees and Permits	08-105	180,000.00	219,815.93	210,972.56
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	110,000.00	117,366.52	137,861.32
Other	08-109			
Interest and Costs on Taxes	08-112	100,000.00	135,732.44	120,209.37
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	104,000.00	104,000.00	104,000.00
Interest on Investments and Deposits	08-113	300,000.00	135,415.18	381,531.30
Anticipated Utility Operating Surplus	08-114	2,900,000.00	3,150,000.00	3,150,000.00

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	4,264,000.00	4,593,805.62	4,778,978.67

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	550,000.00	455,626.00	556,753.00
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	550,000.00	455,626.00	556,753.00

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
Handicap Persons Opportunity Act				
H.A.M. - Hazlet	11-113	20,000.00	19,966.33	-
H.A.M. - Matawan	11-103	20,000.00	19,966.33	-
School Police	11-105	78,500.00	78,500.00	78,500.00
Alert Ambulance	11-106	33,600.00	33,600.00	33,600.00
Matawan Court	11-118	119,067.66	116,733.00	116,733.00
Sea Girt Assessor	11-118	30,600.00	30,000.00	30,000.00
UCC Matawan	11-118	222,703.30	195,058.80	222,703.30

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	524,470.96	493,824.46	481,536.30

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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
Mass Transit Parking		137,599.76	162,457.16	137,599.76
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	137,599.76	162,457.16	137,599.76

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
				-
Safe and Secure Community Grant	10-754	45,150.00	45,150.00	45,150.00
FEDERAL & STATE GRANTS (Ham)	10-754	-	20,000.00	20,000.00
Clean Communities Program		-	50,001.44	50,001.44
Alcohol Rehab			-	-
Monmouth County Open Space Northland Park				-
NJDOT GRANT		244,638.00		-
Opioids	08-240	63,666.97	20,000.00	20,000.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-

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	353,454.97	135,151.44	135,151.44

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	3,194,395.50	3,011,561.13	3,416,301.65

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Summary of Revenues				
	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,250,000.00	693,645.08	693,645.08
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	4,264,000.00	4,593,805.62	4,778,978.67
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,458,261.75	1,608,573.88	1,608,573.88
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	550,000.00	455,626.00	556,753.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	524,470.96	493,824.46	481,536.30
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	137,599.76	162,457.16	137,599.76
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	353,454.97	135,151.44	135,151.44
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	3,194,395.50	3,011,561.13	3,416,301.65
Total Miscellaneous Revenues	13-099	10,482,182.94	10,460,999.69	11,114,894.70
4. Receipts from Delinquent Taxes	15-499	300,000.00	350,000.00	372,933.44
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	12,032,182.94	11,504,644.77	12,181,473.22
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	13,269,990.43	12,787,841.51	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	1,151,405.81	1,041,962.55	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	14,421,396.23	13,829,804.06	14,364,575.95
7. Total General Revenues	13-299	26,453,579.18	25,334,448.83	26,546,049.17

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
Administrative & Executive						-		-
Salary & Wages	20-100	1	306,283.02	246,200.00		268,700.00	265,041.44	3,658.56
Other Expense	20-100	2	142,000.00	128,750.00		128,750.00	125,884.15	2,865.85
Purchasing						-		-
Salary & Wages	20-101	1	108,945.00	104,204.00		104,204.00	103,985.97	218.03
Other Expense	20-101	2	24,500.00	27,500.00		22,500.00	20,025.46	2,474.54
Township Council						-		-
Salary & Wages	20-102	1	66,000.00	65,000.00		65,000.00	64,106.17	893.83
Municipal Clerk						-		-
Salary & Wages	20-120	1	110,000.00	59,293.70		89,293.70	87,521.52	1,772.18
Other Expense	20-120	2	27,600.00	27,700.00		27,700.00	24,475.24	3,224.76
Financial Administration						-		-
Salary & Wages	20-130	1	276,000.00	267,290.49		295,290.49	295,144.79	145.70
Other Expense	20-130	2	4,000.00	3,000.00		5,000.00	4,863.36	136.64
Audit Services						-		-
Other Expense	20-135	2	40,000.00	40,000.00		40,000.00	40,000.00	-
Data Processing						-		-
Other Expense	20-140	2	133,000.00	161,000.00		143,000.00	142,862.36	137.64
						-		-
						-		-

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
Elections						-		-
Salary & Wages	20-120	1	2,500.00	2,500.00		2,500.00	161.31	2,338.69
Other Expense	20-120	2	8,500.00	9,700.00		9,700.00	9,300.00	400.00
Tax Collection						-		-
Salary & Wages	20-145	1	172,060.00	184,710.43		181,710.43	180,700.05	1,010.38
Other Expense	20-145	2	9,000.00	8,409.00		8,409.00	7,416.10	992.90
Tax Assessment						-		-
Salary & Wages	20-150	1	92,000.00	91,526.97		91,526.97	90,223.69	1,303.28
Other Expense	20-150	2	100,800.00	61,000.00		16,000.00	9,182.79	6,817.21
Legal Services						-		-
Other Expense	20-155	2	334,300.00	330,300.00		334,300.00	324,874.37	9,425.63
Engineering Services						-		-
Other Expense	20-165	2	70,000.00	140,000.00		162,500.00	154,361.84	8,138.16
Municipal Court						-		-
Salary & Wages	43-490	1	180,000.00	185,191.65		170,191.65	170,191.65	*
Other Expense	43-490	2	27,000.00	7,000.00		7,000.00	6,054.59	945.41
						-		-
						-		-
						-		-
						-		-

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
Planning Board						-		-
Salary & Wages	21-180	1	13,832.00	9,683.35		9,683.35	9,481.83	201.52
Other Expense	21-180	2	38,900.00	24,500.00		24,500.00	19,811.60	4,688.40
Environmental Advisory Board						-		-
Other Expense	21-180	2	2,000.00	2,100.00		2,100.00	680.00	1,420.00
Zoning Board						-		-
Salary & Wages	21-185	1	13,832.00	9,683.35		9,683.35	9,481.83	201.52
Other Expense	21-185	2	43,084.00	29,500.00		29,500.00	25,578.22	3,921.78
Code Enforcement						-		-
Salary & Wages	22-196	1	127,500.00	146,419.70		141,419.70	140,511.68	908.02
Other Expense	22-196	2	9,584.00	7,600.00		5,100.00	2,750.00	2,350.00
						-		-
Insurance						-		-
General Liability	23-210	2	575,000.00	569,241.71		569,241.71	569,241.71	-
Claim Deductible	23-220	2				-		-
Employee Group Health	23-220	2	2,855,453.52	2,329,870.00		2,429,870.00	2,393,902.27	35,967.73
Employee Opt Out	23-220	2	81,000.00	55,000.00		55,000.00	75,180.58	*
Snow Trust	23-220	2	50,000.00	40,000.00		40,000.00	40,000.00	-
Unemployment Trust	23-220	2	50,000.00			-		-
						-		-

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
Police Department						-		-
Salaries and Wages	25-240	1	5,807,271.59	5,578,807.21		5,620,807.21	5,620,414.10	393.11
Other Expenses	25-240	2	474,000.00	472,740.00		427,740.00	419,871.15	7,868.85
American Rescue Plan	25-240	2		116,772.50		116,772.50	116,772.50	-
						-		-
Emergency Management						-		-
Salaries and Wages	25-252	1	6,500.00	5,500.00		5,500.00	5,151.30	348.70
Other Expenses	25-252	2	33,000.00	33,000.00		23,000.00	22,701.92	298.08
						-		-
First Aid Organization JFK	25-260	2	66,000.00	66,000.00		66,000.00	66,000.00	-
First Aid Organization Other	25-260	2	50,400.00	84,000.00		84,000.00	42,500.00	41,500.00
						-		-
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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
Streets and Roads						-		-
Salaries and Wages	26-290	1	610,000.00	764,243.02		704,243.02	704,243.02	*
Other Expense	26-290	2	288,500.00	286,150.00		293,650.00	288,068.43	5,581.57
American Rescue Plan	26-290	2				-		-
						-		-
Snow Removal						-		-
Salary & Wages	26-290	1				-		-
Other Expense	26-290	2				-		-
						-		-
Street Signs						-		-
Other Expense	26-300	2	8,000.00	8,000.00		8,000.00	3,528.28	4,471.72
						-		-
Public Buildings and Grounds						-		-
Salaries & Wages	26-310	1	80,000.00	82,100.00		82,100.00	79,876.80	2,223.20
Other Expenses	26-310	2	115,750.00	105,000.00		115,000.00	105,387.49	9,612.51
						-		-
Mass Transit Parking Lot						-		-
Salaries & Wages	26-310	1	63,500.00	63,500.00		42,000.00	39,350.23	2,649.77
Other Expenses	26-310	2	40,500.00	40,500.00		40,500.00	37,941.27	2,558.73
						-		-

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 & Welfare						-		-
						-		-
Board Of Health						-		-
Salaries and Wages	27-330	1	26,000.00	67,344.30		56,344.30	53,217.72	3,126.58
Other Expense	27-330	2	1,000.00	1,100.00		1,100.00	1,014.50	85.50
Animal Control	27-330	2	45,000.00	45,000.00		45,000.00	45,000.00	-
Recreation & Education						-		-
Handicap Recreation Program						-		-
Salaries and Wages	28-370	1	20,000.00	35,844.00		35,844.00	35,844.00	-
Other Expense	28-370	2	-	2,000.00		2,000.00	3,910.97	*
						-		-
Recreation						-		-
Salaries and Wages	28-370	1	244,000.00	251,836.12		248,836.12	247,560.91	1,275.21
Other Expense	28-370	2	282,100.00	272,100.00		272,100.00	269,539.44	2,560.56
						-		-
Parks & Playgrounds						-		-
Salaries and Wages	28-375	1	415,545.00	416,000.00		416,000.00	415,840.03	159.97
Other Expense	28-375	2	72,000.00	118,500.00		58,500.00	54,352.64	4,147.36
						-		-
						-		-

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
Utility Expense & Bulk Purchase						-		-
Electricity	31-430	2	71,000.00	68,000.00		68,000.00	68,000.00	-
Street Lighting	31-435	2	202,500.00	191,500.00		211,500.00	207,510.16	3,989.84
Communications	31-440	2	114,000.00	110,000.00		117,500.00	111,881.48	5,618.52
Natural Gas	31-445	2	44,000.00	44,000.00		44,000.00	38,468.52	5,531.48
Gasoline	31-446	2	123,000.00	121,000.00		121,000.00	121,000.00	-
Security Cameras	31-446	2	24,900.00	24,900.00		24,900.00	24,155.83	744.17
Water Purchases	31-446	2	5,000.00	5,000.00		5,000.00	2,220.20	2,779.80
						-		-
						-		-
						-		-
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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
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	245,300.00	257,033.89		247,033.89	236,864.79	10,169.10
Other Expenses	22-195	2	13,250.00	13,250.00		13,250.00	5,910.01	7,339.99
						-		-
						-		-
						-		-
						-		-
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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
Aid to Organizations						-		-
Senior Citizen Transportation	30-429	2	3,000.00	3,000.00		3,000.00	1,872.00	1,128.00
Veteran Of Foreign Wars	30-429	2	6,500.00	6,500.00		6,500.00	6,500.00	-
Bayhore Youth & Family Services Bureau	30-429	2	26,325.00	4,000.00		4,000.00	3,750.00	250.00
Bayshore EMS	30-429	2				-		-
						-		-
American Rescue Plan						-		-
Donations	30-411	2				-		-
Purchasing OE	30-411	2				-		-
Administrative OE	30-411	2				-		-
Public Buildings and Grounds OE	30-411	2				-		-
Administrative S&W	30-411	2				-		-
Police OE	30-411	2				-		-
Tax Collection S&W	30-411	2				-		-
						-		-
Recreations S&W	30-411	2				-		-
Finance S&W	30-411	2				-		-
Road Repair OE	30-411	2				-		-
						-		-

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
						-		-
						-		-
						-		-
						-		-
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						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations (Item 8(A)) within "CAPS"	34-199		15,722,515.13	15,138,095.39	-	15,120,095.39	14,919,216.26	222,970.68
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		15,722,515.13	15,138,095.39	-	15,120,095.39	14,919,216.26	222,970.68
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	8,987,068.61	8,893,912.18	-	8,887,912.18	8,854,914.83	32,997.35
Other Expenses (Including Contingent)	34-201	2	6,735,446.52	6,244,183.21	-	6,232,183.21	6,064,301.43	189,973.33

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"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Appropriation	46-870	2	22,091.55		XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure without Appropriation	46-870	2		61,552.66	XXXXXXXXXX	61,552.66	61,552.66	XXXXXXXXXX
Overexpenditure of Appropriation	46-870	2	31.86		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 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		586,408.23	592,000.12		592,000.12	592,000.12	-
Social Security System (O.A.S.I.)	36-472		412,000.00	400,000.00		415,000.00	415,000.00	-
Consolidated Police & Fireman's Pension Fund	36-474		1,754,865.00	1,609,582.91		1,609,582.91	1,609,582.91	-
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		5,407.50	5,250.00		5,250.00	5,013.66	236.34
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		2,780,804.14	2,668,385.69	-	2,683,385.69	2,683,149.35	236.34
(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		18,503,319.27	17,806,481.08	-	17,803,481.08	17,602,365.61	223,207.02

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
Maintenance of Free Library	29-390	2	1,151,405.81	1,041,962.55		1,041,962.55	1,041,962.55	-
						-		-
						-		-
Court Security						-		-
Salary and Wages	25-251	1	27,000.00	27,000.00		27,000.00	27,000.00	-
						-		-
						-		-
						-		-
						-		-
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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
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		1,178,405.81	1,068,962.55	-	1,068,962.55	1,068,962.55	-

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
School Services Police						-		-
Salary & Wages	42-102	1	78,500.00	78,500.00		78,500.00	78,500.00	-
Communications	42-102	2	20,184.00	19,020.00		19,020.00	19,020.00	-
						-		-
Handicap Persons Opportunity Act						-		-
Salary & Wages	42-102	1	-	11,864.00		11,864.00	11,864.00	*
Other Expenses	42-102	2	20,000.00	29,000.00		29,000.00	26,899.75	2,100.25
LEAD	42-102	2	1,750.00	1,750.00		1,750.00	1,564.50	185.50
First Aid Org Contribution		2	33,600.00	33,600.00		33,600.00	33,600.00	-
Tax Assessment Sea Girt	42-102	2	30,600.00	30,000.00		30,000.00	29,999.98	0.02
Matawan Court						-		-
Salary & Wages	42-102	1	100,000.00	95,000.00		95,000.00	95,000.00	-
Other Expense	42-102	2	19,067.66	21,732.88		24,732.88	24,305.38	427.50
Police - Opiod S&W	42-102	2	-	20,000.00		20,000.00	20,000.00	-
UCC						-		-
Salary & Wages	42-102	2	222,703.30	209,000.00		209,000.00	209,000.00	-
Other Expense	42-102	2		-		-		-
						-		-
						-		-

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
						-		-
County Scanning Service	42-102	1	3,500.00			-		-
						-		-
						-		-
						-		-
						-		-
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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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		529,904.96	549,466.88	-	552,466.88	549,753.61	2,713.27

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
Mass Transit Parking Lot						-		-
Salaries & Wages	26-310	1	40,000.00	40,000.00		40,000.00	39,655.64	344.36
Other Expenses	26-310	2	97,599.76	122,457.16		122,457.16	117,516.60	4,940.56
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		137,599.76	162,457.16	-	162,457.16	157,172.24	5,284.92

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				-	-	-	
Supplemental Fire Services Program		2			-	-	-	
					-	-	-	
Safe & Secure Communities					-	-	-	
Salary & Wages - Grant Portion		1	45,150.00	45,150.00	45,150.00	45,150.00	-	
Salary & Wages - Matching Portion		2	606,819.58	657,187.11	657,187.11	657,187.11	-	
					-	-	-	
Body Armor		2			-	-	-	
Monmouth County Open Space - Northland Park		2			-	-	-	
NJDOT GRANT		2	244,638.00		-	-	-	
Clean Communities		2	-	50,001.44	50,001.44	50,001.44	-	
FEDERAL & STATE GRANTS (Ham)			-	20,000.00	20,000.00	20,000.00	-	
Opiod		2	63,666.97		-	-	-	
Alcohol Rehab		2	-		-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	

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		960,274.55	772,338.55	-	772,338.55	772,338.55	-
Total Operations - Excluded from "CAPS"	34-305		2,806,185.08	2,553,225.13	-	2,556,225.13	2,548,226.95	7,998.19
Detail:								
Salaries & Wages	34-305	1	294,150.00	297,514.00	-	297,514.00	297,169.64	344.36
Other Expenses	34-305	2	2,512,035.08	2,235,711.14	-	2,238,711.14	2,231,057.31	7,653.83

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		300,000.00	350,000.00	-	350,000.00	350,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	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
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		7,177,485.08	6,755,708.53	-	6,758,708.53	6,748,236.00	7,998.19

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		7,177,485.08	6,755,708.53	-	6,758,708.53	6,748,236.00	7,998.19
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		25,680,804.35	24,562,189.61	-	24,562,189.61	24,350,601.61	231,205.21
(M) Reserve for Uncollected Taxes	50-899		772,774.83	772,259.22	XXXXXXXXXX	772,259.22	772,259.22	XXXXXXXXXX
9. Total General Appropriations	34-499		26,453,579.18	25,334,448.83	-	25,334,448.83	25,122,860.83	231,205.21

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2024	
Summary of Appropriations		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	18,503,319.27	17,806,481.08	-	17,803,481.08	17,602,365.61	223,207.02
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	1,178,405.81	1,068,962.55	-	1,068,962.55	1,068,962.55	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	529,904.96	549,466.88	-	552,466.88	549,753.61	2,713.27
Additional Appropriations Offset by Revenues	34-303	137,599.76	162,457.16	-	162,457.16	157,172.24	5,284.92
Public & Private Programs Offset by Revenues	40-999	960,274.55	772,338.55	-	772,338.55	772,338.55	-
Total Operations Excluded from "CAPS"	34-305	2,806,185.08	2,553,225.13	-	2,556,225.13	2,548,226.95	7,998.19
(C) Capital Improvements	44-999	300,000.00	350,000.00	-	350,000.00	350,000.00	-
(D) Municipal Debt Service	45-999	4,071,300.00	3,852,483.40	-	3,852,483.40	3,850,009.05	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	772,774.83	772,259.22	XXXXXXXXXX	772,259.22	772,259.22	XXXXXXXXXX
Total General Appropriations	34-499	26,453,579.18	25,334,448.83	-	25,334,448.83	25,122,860.83	231,205.21

DEDICATED SEWER UTILITY UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY U	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
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	79,000.00	25,000.00	XXXXXXXXXX	25,000.00	25,000.00	-
Capital Outlay	55-512				-		-
ARP					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	435,000.00	405,000.00		405,000.00	405,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521		190,875.00		190,875.00	187,687.50	XXXXXXXXXX
Interest on Bonds	55-522	165,520.84			-	-	XXXXXXXXXX
Interest on Notes	55-523	155,000.00	61,007.30		61,007.30	97,457.30	XXXXXXXXXX
NJEIT - PRINCIPAL		392,859.11	392,859.11		392,859.11	392,859.11	XXXXXXXXXX
NJEIT - INTEREST		56,178.33	64,240.83		64,240.83	64,240.83	XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SEWER UTILITY UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY UTILITY	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
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
Deferred Charges Overexpend of Appropria	55-530	36,450.00	1,184.17	XXXXXXXXXX	1,184.17	1,184.17	XXXXXXXXXX
Deferred Charges Expenditure without appro	55-530		31,349.93	XXXXXXXXXX	31,349.93	31,349.93	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	127,480.05	110,065.23		110,065.23	110,065.23	-
Social Security System (O.A.S.I.)	55-541	75,000.00	60,000.00		60,000.00	60,000.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545	2,900,000.00	3,150,000.00	XXXXXXXXXX	3,150,000.00	3,150,000.00	XXXXXXXXXX
TOTAL SEWER UTILITY UTILITY APPROPRIATION	55-599	8,764,038.33	8,640,760.22	-	8,640,760.22	8,621,936.96	52,085.76

DEDICATED WATER UTILITY UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY UTILITY	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Operating Surplus Anticipated	08-501	599,314.55	210,000.00	210,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	599,314.55	210,000.00	210,000.00
Rents	08-503	3,100,000.00	3,002,000.00	3,153,686.33
Miscellaneous	08-505			
Fire Protection	08-506	35,000.00	40,811.00	40,874.42
Interest on Arrears	08-506	15,000.00		17,310.11
Interest on Investment	08-506	130,000.00	45,092.97	143,015.54
Meter & Tap Fees	08-506	272,000.00	131,372.60	289,771.80
Water Tower B'Cast Rights	08-506	90,000.00	93,657.83	104,902.92
Water capital Reserve for Anchor Glass	08-506		70,090.04	70,090.04
WATER CAPITAL FUND BALANCE	08-506		311,456.29	311,456.29
ARP				
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Increase In User Fees				
Deficit (General Budget)	08-549			
Total Water Utility Utility Revenues	08-599	4,241,314.55	3,904,480.73	4,341,107.45

DEDICATED WATER UTILITY UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY U	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
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	523,694.78	494,700.00		470,000.00	467,666.19	2,333.81
Other Expenses	55-502	2,195,600.00	1,986,760.00	37,297.09	2,048,757.09	2,048,365.87	391.22
Employee Benefits	55-502	420,000.00	291,000.00		291,000.00	291,000.00	-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED WATER UTILITY UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY U	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
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	90,250.00		XXXXXXXXXX	-		-
Capital Outlay	55-512	-	40,000.00		40,000.00	40,000.00	-
ARP - Capital Improvement Fund					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	365,000.00	360,000.00		360,000.00	360,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-	-	XXXXXXXXXX
Interest on Bonds	55-522	167,691.66	183,266.66		183,266.66	185,308.33	XXXXXXXXXX
Interest on Notes	55-523	155,000.00	79,939.83		79,939.83	117,789.83	XXXXXXXXXX
NJEIT Debt - Principle	55-524	107,923.11	97,923.11		97,923.11	97,923.11	XXXXXXXXXX
NJEIT Debt - Interest	55-525	13,979.54	15,284.39		15,284.39	14,999.13	XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER UTILITY UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY UTILITY	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
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530	37,297.09		XXXXXXXXXX	-		XXXXXXXXXX
Deferred Charge - overexpenditure		39,891.67	1,839.84	XXXXXXXXXX	1,839.84	1,839.84	XXXXXXXXXX
Deferred Charges Overexpend CIF			56,790.65	XXXXXXXXXX	56,790.65	56,790.65	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	84,986.70	69,300.33		69,300.33	69,300.33	-
Social Security System (O.A.S.I.)	55-541	40,000.00	34,034.45		34,034.45	34,034.45	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532		193,641.47	XXXXXXXXXX	193,641.47	193,641.47	XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL WATER UTILITY UTILITY APPROPRIATION	55-599	4,241,314.55	3,904,480.73	37,297.09	3,941,777.82	3,978,659.20	2,725.03

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: Developer's Escrow Fund. POAA, Affordable Housing, Celebration Fund, Self Insurance, Public Defender, Storm Recovery

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	3,478,476.54
Due from State of N.J.(c. 20, P.L. 1961)	750.00
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	348,185.88
Tax Title Lien Receivable	283,048.51
Property Acquired by Tax Title Lien Liquidation	2,155,000.00
Other Receivables	975,972.88
Deferred Charges Required to be in 2025 Budget	22,091.55
Deferred Charges Required to be in Budgets Subsequent to 2025	-
Total Assets	7,263,525.36

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	1,774,373.22
Reserves for Receivables	3,762,207.27
Surplus	1,726,944.87
Total Liabilities, Reserves and Surplus	7,263,525.36

School Tax Levy Unpaid	
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	-

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	936,654.49	2,658,552.33
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2024: 99.45%, 2023: 99.27%)	68,307,315.19	65,279,822.03
Delinquent Taxes	372,933.44	487,635.05
Other Revenues and Additions to Income	11,721,232.96	10,339,642.08
Total Funds	81,338,136.08	78,765,651.49
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	24,581,806.81	24,096,653.48
School Taxes (Including Local and Regional)	43,583,862.00	42,051,970.00
County Taxes (Including Added Tax Amounts)	6,837,947.08	6,487,416.93
Special District Taxes	4,293,189.38	4,151,708.00
Other Expenditures and Deductions from Income	336,477.49	1,081,857.95
Total Expenditures and Tax Requirements	79,633,282.76	77,869,606.36
Less: Expenditures to be Raised by Future Taxes	22,091.55	40,609.36
Total Adjusted Expenditures and Tax Requirements	79,611,191.21	77,828,997.00
Surplus Balance, December 31	1,726,944.87	936,654.49

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	1,726,944.87
Current Surplus Anticipated in 2025 Budget	1,250,000.00
Surplus Balance Remaining	476,944.87

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

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 ABERDEEN
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

A large, empty rectangular box with a black border, intended for the narrative content of the capital improvement program. The interior of the box is light gray.

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

TOWNSHIP OF ABERDEEN

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	
		-							
VARIOUS ROAD RECONSTRUCTION		4,105,362.00				193,036.20	244,638.00	3,667,687.80	
VARIOUS ROAD RECONSTRUCTION		250,000.00				12,500.00		237,500.00	
South River Metals + Strathmore (NJDEP)		175,000.00				8,750.00		166,250.00	
EV Charging Station		45,000.00				2,250.00		42,750.00	
Samaha Farms		1,340,000.00				67,000.00		1,273,000.00	
AEDS		10,000.00				500.00		9,500.00	
Guisti Park		100,000.00				5,000.00		95,000.00	
Building Improvements		50,000.00				2,500.00		47,500.00	
1 New Trucks		250,000.00				12,500.00		237,500.00	
IPADS		8,000.00				400.00		7,600.00	
Police Cars		160,000.00				8,000.00		152,000.00	
Evidence Lockers		10,000.00				500.00		9,500.00	
Tasers		12,000.00				600.00		11,400.00	
Body Armor		14,000.00				700.00		13,300.00	
Furniture/File Cabinets/Chairs/Desks		15,000.00				750.00		14,250.00	
Scanners		10,000.00				500.00		9,500.00	
Computers/Technology		15,000.00				750.00		14,250.00	
TOTAL - THIS PAGE	XXXXX	6,569,362.00	-	-	316,236.20	-	244,638.00	6,008,487.80	-

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

TOWNSHIP OF ABERDEEN

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	
		-							
Paint Water Tanks		1,740,000.00				87,000.00			1,653,000.00
Install New Water Main Prospect		600,000.00				30,000.00			570,000.00
Install New Water Main Shore Concourse		1,590,000.00				79,500.00			1,510,500.00
		-							
		-							
Guisti Park		-							
Building Improvements		-							
1 New Trucks		-							
Furniture/File Cabinets/Chairs/Desks		-							
Scanners		-							
Computers/Technology		-							
Police Cars		-							
	0	-							
Various Road Reconstruction		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	3,930,000.00	-	-	196,500.00	-	-	3,733,500.00	-

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

TOWNSHIP OF ABERDEEN

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	10,499,362.00	-	-	512,736.20	-	244,638.00	9,741,987.80	-

6 YEAR CAPITAL PROGRAM - 2025 to 2030 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF ABERDEEN

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 2028	5e 2029	5f 2030
#REF!		-							
VARIOUS ROAD RECONSTRUCTION		4,105,362.00		4,105,362.00					
VARIOUS ROAD RECONSTRUCTION		250,000.00		250,000.00					
South River Metals + Strathmore (NJDEP)		175,000.00		175,000.00					
EV Charging Station		45,000.00		45,000.00					
Samaha Farms		1,340,000.00		1,340,000.00					
AEDS		10,000.00		10,000.00					
Guisti Park		100,000.00		100,000.00					
Building Improvements		50,000.00		50,000.00					
1 New Trucks		250,000.00		250,000.00					
IPADS		8,000.00		8,000.00					
Police Cars		160,000.00		160,000.00					
#REF!		10,000.00		10,000.00					
Evidence Lockers		12,000.00		12,000.00					
Tasers		14,000.00		14,000.00					
Body Armor		15,000.00		15,000.00					
Computers/Technology		10,000.00		10,000.00					
#REF!		15,000.00		15,000.00					
TOTAL - THIS PAGE	XXXXX	6,569,362.00	XXXXXXXXXX	6,569,362.00	-	-	-	-	-

6 YEAR CAPITAL PROGRAM - 2025 to 2030 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF ABERDEEN

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 2028	5e 2029	5f 2030
		-							
Paint Water Tanks		1,740,000.00							
Install New Water Main Prospect		600,000.00							
Install New Water Main Shore Concourse		1,590,000.00							
		-							
		-							
Guisti Park		-			200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
Building Improvements		-			50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
1 New Trucks		-			50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Furniture/File Cabinets/Chairs/Desks		-			15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Scanners		-			10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Computers/Technology		-			15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Police Cars		-			80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
		-							
Various Road Reconstruction		-			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	3,930,000.00	XXXXXXXXXX	-	1,420,000.00	1,420,000.00	1,420,000.00	1,420,000.00	1,420,000.00

6 YEAR CAPITAL PROGRAM - 2025 to 2030 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF ABERDEEN

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 2028	5e 2029	5f 2030
		-							
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		-							
TOTAL - ALL PROJECTS	XXXXX	10,499,362.00	XXXXXXXXXX	6,569,362.00	1,420,000.00	1,420,000.00	1,420,000.00	1,420,000.00	1,420,000.00

6 YEAR CAPITAL PROGRAM - 2025 to 2030 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit

TOWNSHIP OF ABERDEEN

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 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
#REF!	-			-						
VARIOUS ROAD RECONSTRUCTION	4,105,362.00			205,268.10		244,638.00				
VARIOUS ROAD RECONSTRUCTION	250,000.00			12,500.00						
South River Metals + Strathmore (NJDEP)	175,000.00			8,750.00						
EV Charging Station	45,000.00			2,250.00						
Samaha Farms	1,340,000.00			67,000.00						
AEDS	10,000.00			500.00						
Guisti Park	100,000.00			5,000.00						
Building Improvements	50,000.00			2,500.00						
1 New Trucks	250,000.00			12,500.00						
IPADS	8,000.00			400.00						
Police Cars	160,000.00			8,000.00						
#REF!	10,000.00			500.00						
Evidence Lockers	12,000.00			600.00						
Tasers	14,000.00			700.00						
Body Armor	15,000.00			750.00						
Computers/Technology	10,000.00			500.00						
#REF!	15,000.00			750.00						
TOTAL - THIS PAGE	6,569,362.00	-	-	328,468.10	-	244,638.00	-	-	-	-

6 YEAR CAPITAL PROGRAM - 2025 to 2030 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit

TOWNSHIP OF ABERDEEN

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 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
	-			-						
Paint Water Tanks	1,740,000.00			87,000.00						
Install New Water Main Prospect	600,000.00			30,000.00						
Install New Water Main Shore Concourse	1,590,000.00			79,500.00						
	-			-						
	-			-						
Guisti Park	-			-						
Building Improvements	-			-						
1 New Trucks	-			-						
Furniture/File Cabinets/Chairs/Desks	-			-						
Scanners	-			-						
Computers/Technology	-			-						
Police Cars	-			-						
	-			-						
Various Road Reconstruction	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	3,930,000.00	-	-	196,500.00	-	-	-	-	-	-

6 YEAR CAPITAL PROGRAM - 2025 to 2030 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit

TOWNSHIP OF ABERDEEN

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 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
	-			-						
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	-			-						
	-			-						
TOTAL - ALL PROJECTS	10,499,362.00	-	-	524,968.10	-	244,638.00	-	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2025

RESOLUTION

Be it Resolved by the COUNCIL MEMBERS of the TOWNSHIP
of ABERDEEN, County of MONMOUTH that the budget hereinbefore set forth is hereby
adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 13,269,990.43 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 1,151,405.81 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

	Ayes	Nays		Abstained	
				Absent	

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100		\$ 1,250,000.00
Miscellaneous Revenues Anticipated	13-099		\$ 10,482,182.94
Receipts from Delinquent Taxes	15-499		\$ 300,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190		\$ 13,269,990.43
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			\$ -
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192		\$ 1,151,405.81
Total Revenues	13-299		\$ 26,453,579.18

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 15,722,515.13
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 2,780,804.14
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,806,185.08
(c) Capital Improvements	44-999	\$ 300,000.00
(d) Municipal Debt Service	45-999	\$ 4,071,300.00
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 772,774.83
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 26,453,579.18

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 1st day of May, 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 1st day of May, 2025, melissa.pfeifer@aberdeennj.org, Clerk

Signature

TOWNSHIP OF ABERDEEN

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				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 2024:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2024:			(Acres)							

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

Contracting Unit: TOWNSHIP OF ABERDEEN

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