

Sheet 1

SECTION 2 - UPON ADOPTION FOR YEAR 2025

Be it Resolved by the _____ of the _____ Borough
of Harvey Cedars Borough, County of Ocean 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) \$ 4224651.92 (Item 2 below) for municipal purposes, and
- (b) \$ 0 (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ 0 (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
- (d) \$ 137723.38 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 0 (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 0 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

Mayor Imperiale
Commissioner Gieger
Commissioner Rice

Nays

Abstained

Absent

1. General Revenues

SUMMARY OF REVENUES

Surplus Anticipated	08-100	1550000.00
Miscellaneous Revenues Anticipated	13-099	706743.62
Receipts from Delinquent Taxes	15-499	114000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	4224651.92
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:		
Item 6, Sheet 42	07-195	0
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	0
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY		0
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:		
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	0
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192	0
Total Revenues	13-299	6595395.54

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 3731523.44
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 641898.37
(g) Cash Deficit	46-885	\$ 0
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 369775.11
(c) Capital Improvements	44-999	\$ 282500.00
(d) Municipal Debt Service	45-999	\$ 1203470.35
(e) Deferred Charges - Municipal	46-999	\$ 66228.27
(f) Judgments	37-480	\$ 50000.00
(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	\$ 250000
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	0
Total Appropriations	34-499	\$ 6595395.54

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 19th 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 19th day of May, 2025

Signed by:

Christine Lisiewski

8F9E2BF5D3222Signature

, Clerk

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

Contracting Unit: Harvey Cedars Borough

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.

05/19/2025

Date

Signed by:

Christine Lisiewski

05/19/2025 09:52:26 AM

Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

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

Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- g) In all applicable signature lines, insert the email address of the applicable official.
- h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via
- i) the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included).**

Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the
- j) FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**
- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special 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		Harvey Cedars Borough, Ocean County	
Full Name of Municipality		BOROUGH OF HARVEY CEDARS	
County of Municipality		OCEAN	
Name of Municipality		HARVEY CEDARS	
Type		BOROUGH	
Governing Body Type		COMMISSIONERS	
Location		7606 LONG BEACH BLVD	
Address		PO BOX 3185	
Address		HARVEY CEDARS, NJ 08008	
Phone		609-361-6000	
Fax		609-494-2335	
Clerk		CHRISTINE LISIEWSKI	Cert #
Tax Collector		REBECCA WESSLER	ACTING
Chief Financial Officer		REBECCA WESSLER	T-1655
Registered Municipal Accountant		ROBERT W. ALLISON	N-1781
Municipal Attorney		TENNANT MCGEE	483
Newspaper		BEACH HAVEN TIMES	
Date of Introduction		Day	Month
Date of Advertisement		21st	April
Date of Public Hearing		1st	May
		19th	May
Time of Public Hearing		4:30	
Net Valuation Taxable Current		1,377,233,800	
Net Valuation Taxable Prior		1,347,808,200	
		29,425,600	
Budget Year		2025	Budget Year Type: Calendar Year
Municipal Code 1509			

How many utilities does municipality have?*	1	*Select "0" if you do not have any utilities.	
Utility #	Utility Type		Capital Impr
Utility 1	WATER/SEWER		# of Years
Utility 2			Beginning Year
Utility 3			Ending Year
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 "Expanded"
Grant Revenues (Sheet 9)	Standard	"Standard" will provide two (2) sheets for Grant Revenues
Other Special Item Revenues (Sheet 10)	Standard	"Standard" will provide two (2) sheets for Other Special Item Revenues
General Appropriations (Sheet 15)	Standard	"Standard" will provide nine (9) sheets for General Appropriations
Grant Appropriations (Sheet 24)	Standard	"Standard" will provide three (3) sheets for Grant Appropriations
Capital Improvements (Sheets 40b, 40c, 40d)	Standard	"Standard" will provide three (3) sheets per section

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



Date of Original Appt.

6/7/2024

Calendar or State Fiscal

Improvement Program

3

2025

2027

needed" only as needed.

venues.
pecial Items of Revenue.
l Appropriations.
Appropriations.
n.

2025 Municipal Budget

of the BOROUGH of HARVEY CEDARS County of OCEAN for the fiscal year 2025.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2025		2024
1. Surplus	1,550,000.00		550,000.00
2. Total Miscellaneous Revenues	706,743.62		774,691.04
3. Receipts from Delinquent Taxes	114,000.00		50,000.00
4. a) Local Tax for Municipal Purposes	4,224,651.92		4,054,645.38
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	4,224,651.92		4,054,645.38
Total General Revenues	6,595,395.54		5,429,336.42

Summary of Appropriations	2025 Budget		Final 2024 Budget
1. Operating Expenses: Salaries & Wages	2,196,668.19		2,167,902.74
Other Expenses	1,904,630.36		1,888,498.50
2. Deferred Charges & Other Appropriations	758,126.64		595,188.72
3. Capital Improvements	282,500.00		337,500.00
4. Debt Service (Include for School Purposes)	1,203,470.35		190,246.46
5. Reserve for Uncollected Taxes	250,000.00		250,000.00
Total General Appropriations	6,595,395.54		5,429,336.42
Total Number of Employees	98		98

2025 Dedicated	WATER/SEWER	Utility Budget		
Summary of Revenues		Anticipated		
		2025		2024
1. Surplus		250,000.00		175,507.98
2. Miscellaneous Revenues		1,520,549.22		1,504,000.00
3. Deficit (General Budget)				
Total Revenues		1,770,549.22		1,679,507.98
Summary of Appropriations		2025 Budget		Final 2024 Budget
1. Operating Expenses: Salaries & Wages		497,793.08		453,004.84
Other Expenses		595,516.48		595,516.48
2. Capital Improvements		75,000.00		134,000.00
3. Debt Service		506,483.84		383,627.57
4. Deferred Charges & Other Appropriations		95,755.82		113,359.09
5. Surplus (General Budget)				
Total Appropriations		1,770,549.22		1,679,507.98
Total Number of Employees		8		8

Balance of Outstanding Debt						
		General		WATER/SEWER		
Interest		75,752.35		106,134.40		
Principal		5,147,724.26		5,073,272.24		
Outstanding Balance		5,223,476.61		5,179,406.64		

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)		6,345,395.54	XXXXXXXXXXXX
2 Local District School Tax	Actual		651,422.00
	Estimate	677,478.88	XXXXXXXXXXXX
3 Regional School District Tax	Actual		
	Estimate		XXXXXXXXXXXX
4 Regional High School Tax	Actual		3,466,817.00
	Estimate	3,605,489.68	XXXXXXXXXXXX
5 County Tax	Actual		6,847,440.03
	Estimate	7,121,337.63	XXXXXXXXXXXX
6 Special District Tax	Actual		
	Estimate		XXXXXXXXXXXX
7 Municipal Open Space	Actual		134,780.82
	Estimate	137,476.44	XXXXXXXXXXXX
8 Municipal Arts and Culture	Actual		
	Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes		17,887,178.17	
10 Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5)		2,370,743.62	
11 Cash Required from 2025 to Support Local Municipal Budget and Other Taxes		15,516,434.55	
12 Amount of Item 11 divided by <div>98.41%</div> equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		15,766,434.55	
Analysis of Item 12:			
Local School District Tax (Line 2 Above)		677,478.88	
Regional School District Tax (Line 3 Above)		-	
Regional High School Tax (Line 4 Above)		3,605,489.68	
County Tax (Line 5 Above)		7,121,337.63	
Special District Tax (Line 6 Above)		-	
Municipal Open Space Tax (Line 7 Above)		137,476.44	
Municipal Arts and Culture Tax (Line 8 Above)		-	
Tax in Local Municipal Budget		4,224,651.92	
Total Amount (Line 12)		15,766,434.55	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)		250,000.00	
Computation of "Tax in Local Municipal Budget"			
Item 1 - Total General Appropriations		6,345,395.54	
Item 13 - Appropriation: Reserve for Uncollected Taxes		250,000.00	
Subtotal		6,595,395.54	
Less: Item 10 - Total Anticipated Revenues		2,370,743.62	
Amount to Be Raised by Taxation in Municipal Budget		4,224,651.92	

Local Tax for Municipal Purpose	4,224,651.92
Addition to Local District School Tax	
Minimum Library Tax	

BOROUGH OF HARVEY CEDARS
SUMMARY OF 2025 BUDGET

			Future Budget Projections						
Total Budget		6,595,395.54	100.0%	2026	2027	2028	2029	2030	
Employee Costs:									
Salaries & Wages									
Sheet 17	2,196,668.19		102.00%	2,240,601.55	2,285,413.58	2,331,121.86	2,377,744.29	2,425,299.18	
Sheet 25	-		102.00%	-	-	-	-	-	
Total		2,196,668.19		2,240,601.55	2,285,413.58	2,331,121.86	2,377,744.29	2,425,299.18	
Social Security									
Sheet 19		171,561.75	102.00%	174,992.99	178,492.84	182,062.70	185,703.96	189,418.03	
Pensions etc.									
Sheet 19		104,567.45	102.00%	106,658.80	108,791.97	110,967.81	113,187.17	115,450.91	
Sheet 19		349,494.00	105.00%	366,968.70	385,317.14	404,582.99	424,812.14	446,052.75	
Sheet 19		-							
Sheet 20		-							
Insurance									
Sheet 14		52,800.00	106.00%	55,968.00	59,326.08	62,885.64	66,658.78	70,658.31	
Direct Employee Costs		2,875,091.39	43.6%						
General Liability Insurance									
Sheet 14		-	0.0%						
Debt Service:									
Sheet 27		1,203,470.35	18.2%						
Reserve for Uncollected Taxes:									
Sheet 29		250,000.00	3.8%						
Capital Funds:									
Sheet 26a		282,500.00	4.3%						
Deferred Charges:									
Sheet 28		66,228.27	1.0%						
Grants:									
Sheet 25 (less Salaries & Wages above)		42,206.62	0.6%						
All Other Departmental OE's:									
Various Line Items		1,875,898.91	28.4%	102.00%	1,913,416.89	1,951,685.23	1,990,718.93	2,030,533.31	2,071,143.98
				Projected Budget Totals	4,858,606.93	4,969,026.85	5,082,339.94	5,198,639.65	5,318,023.16

BOROUGH OF HARVEY CEDARS
2025 BUDGET FUNDING

Budget Funding:	
Fund Balance	1,550,000.00
Local Revenues	558,179.00
State Aid	106,358.00
Grants	42,206.62
Delinquent Tax	114,000.00
Local Purpose Tax	4,224,651.92
	<u>6,595,395.54</u>
Ratables	1,377,233,800
Tax Rate	0.307
Increase	0.006

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
4,858,606.93	4,794,026.85	4,732,339.94	4,673,639.65	4,618,023.16
4,858,606.93	4,969,026.85	5,082,339.94	5,198,639.65	5,318,023.16
1,385,233,800	1,393,233,800	1,401,233,800	1,409,233,800	1,417,233,800
0.351	0.344	0.338	0.332	0.326
0.044	(0.007)	(0.006)	(0.006)	(0.006)

COMPARISON OF REVENUES & APPROPRIATIONS				
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	1,550,000.00	550,000.00	1,000,000.00	181.82%
Local	558,179.00	488,650.00	69,529.00	14.23%
State Aid	106,358.00	117,904.66	(11,546.66)	-9.79%
State & Federal Grants	42,206.62	168,136.38	(125,929.76)	-74.90%
Delinquent Tax	114,000.00	50,000.00	64,000.00	128.00%
Local Purpose Tax	4,224,651.92	4,054,645.38	170,006.54	4.19%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	6,595,395.54	5,429,336.42	1,166,059.12	21.48%
APPROPRIATIONS				
Salaries & Wages	2,196,668.19	2,114,407.74	82,260.45	3.89%
Other Expenses	1,862,423.74	1,838,857.12	23,566.62	1.28%
Statutory & Deferred Charges	758,126.64	595,188.72	162,937.92	27.38%
State & Federal Grants	42,206.62	168,136.38	(125,929.76)	-74.90%
Capital (without grants)	282,500.00	337,500.00	(55,000.00)	-16.30%
Debt Service	1,203,470.35	190,246.46	1,013,223.89	532.58%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	250,000.00	250,000.00	-	0.00%
TOTAL APPROPRIATIONS	6,595,395.54	5,494,336.42	1,101,059.12	0.200399
Adopted Emergencies		65,000.00		

CONDITION OF SURPLUS			
	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	3,929,265.80	2,477,465.60	1,451,800.20
Used to Fund Budget	1,550,000.00	550,000.00	1,000,000.00
Remaining Balance	2,379,265.80	1,927,465.60	451,800.20

LOCAL TAX LEVY AND ASSESSED VALUES				
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	4,224,651.92	4,054,645.38	170,006.54	4.19%
Local Tax Rate	0.3067	0.3010	0.0057	1.91%
Assessed Valuation	1,377,233,800	1,347,808,200	29,425,600	2.18%

STATUS OF "CAPS"			
SPENDING CAP			2% LEVY CAP
	CAP 2.50%	CAP COLA	5,318,691.00 MAX 4,224,651.92 ACTUAL
CAP Base from Prior Year	4,218,370.19	4,218,370.19	(1,094,039.08) + OR ()
Rate Applied	2.50%	3.50%	
Allowable CAP	4,323,829.44	4,366,013.15	Must be zero or () to Introduce Budget
Additions:			
See Sheet 3b	171,898.55	171,898.55	
Other			
Total CAP Allowable	4,495,728.00	4,537,911.70	
Budget Expenditures Sheet 19	4,373,421.81	4,373,421.81	
Remaining or (Excess)	122,306.19	164,489.89	

% OF TAX COLLECTION			
	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	99.21%	99.58%	-0.37%
Used for Reserve for Taxes	98.41%	98.12%	0.29%
Remaining	0.80%	1.46%	-0.66%

BOROUGH OF HARVEY CEDARS

[illegible]

2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF HARVEY CEDARS

COUNTY: OCEAN

JOHN M IMPERIALE	December 31, 2027
Mayor's Name	Term Expires

Municipal Officials	
CHRISTINE LISIEWSKI	{ 6/7/2024 Date of Orig. Appt.
Municipal Clerk	
REBECCA WESSLER	ACTING
Tax Collector	Cert. No.
REBECCA WESSLER	T-1655
Chief Financial Officer	Cert. No.
ROBERT W. ALLISON	N-1781
Registered Municipal Accountant	Cert. No.
TENNANT MCGEE	483
Municipal Attorney	Lic. No.

Governing Body Members	
Name	Term Expires
PAUL G RICE	12/31/2027
JOSEPH F GIEGER	12/31/2027

Official Mailing Address of Municipality

7606 LONG BEACH BLVD
PO BOX 3185
HARVEY CEDARS, NJ 08008

Fax #: 609-494-2335

2025

MUNICIPAL BUDGET

Municipal Budget of the **BOROUGH** of **HARVEY CEDARS**, County of **OCEAN** 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

21st day of April, 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 21st day of April, 2025

CLISIEWSI@HARVEYCEDARS.ORG

Clerk

PO BOX 3185

Address

HARVEY CEDARS, NJ 08008

Address

609-361-6000

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 21st day of April, 2025

BALLISON@HFACPAS.COM

Registered Municipal Accountant

1985 CEDAR BRIDGE AVE, SUITE 2

Address

LAKEWOOD, NJ 08701

Address

732-797-1333

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 21st day of April, 2025

RWESSLER@HARVEYCEDARS.ORG

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

STATE OF NEW JERSEY

Department of Community Affairs

Director of the Division of Local Government Services

Dated: , 2025 By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of HARVEY CEDARS, County of OCEAN 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 BEACH HAVEN TIMES

in the issue of May 1st, 2025

The Governing Body of the BOROUGH of HARVEY CEDARS does hereby approve the following as the Budget for the year 2025:

RECORDED VOTE

(Insert Last Name)

Ayes

Imperiale

Rice

Gieger

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMISSIONERS of the BOROUGH of HARVEY CEDARS, County of OCEAN, on April 21st, 2025.

A Hearing on the Budget and Tax Resolution will be held at 7606 LONG BEACH BLVD, on May 19th, 2025 at 4:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2025 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

				YEAR 2025
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)				XXXXXXXXXXXX
1. Appropriations within "CAPS" -				XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}				4,373,421.81
2. Appropriations excluded from "CAPS" -				XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}				1,971,973.73
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)				-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)				1,971,973.73
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	98.41%	Percent of Tax Collections		250,000.00
		Building Aid Allowance	2025 - \$	
4. Total General Appropriations (Item 9, Sheet 29)		for Schools-State Aid	2024 - \$	6,595,395.54
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)				2,370,743.62
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)				4,224,651.92
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)				-
(c) Minimum Library Tax				-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	WATER/SEWER Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	5,352,093.45	1,679,507.98	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	77,242.97						
Emergency Appropriations	65,000.00	-	-	-	-	-	-
Total Appropriations	5,494,336.42	1,679,507.98	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	5,257,600.36	1,529,850.26	-	-	-	-	-
Reserved	236,568.48	143,982.00	-	-	-	-	-
Unexpended Balances Canceled	167.58	5,675.72	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	5,494,336.42	1,679,507.98	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

		EXPLANATORY STATEMENT - (Continued)			
		BUDGET MESSAGE			
CAP CALCULATION		CAP CALCULATION			
Total General Appropriations for 2024	5,352,093.45	Allowable Operating Appropriations before			
Cap Base Adjustment:	12,612.00	Additional Exceptions per (N.J.S.A. 40A:4-45.3)	4,323,829.44		
Subtotal	5,364,705.45				
Exceptions Less:		Additions:			
Total Other Operations	81,335.73	New Construction (Assessor Certification)	100,019.89		
Total Uniform Construction Code	-	2023 Cap Bank Available	71,878.66		
Total Interlocal Service Agreement	196,359.66	2024 Cap Bank Available			
Total Additional Appropriations	-				
Total Capital Improvements	337,500.00				
Total Debt Service	190,246.46				
Transferred to Board of Education		Total Additions	171,898.55		
Type I School Debt					
Total Public & Private Programs	90,893.41	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	4,495,728.00		
Judgements					
Total Deferred Charges					
Cash Deficit		Additional Increase to COLA rate. 3.5%			
Reserve for Uncollected Taxes	250,000.00	Amount of Increase allowable. 1.0%	42,183.70		
Total Exceptions	1,146,335.26				
Amount on Which CAP is Applied	4,218,370.19				
2.5% CAP	105,459.25	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	4,537,911.70		
Allowable Operating Appropriations before					
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	4,323,829.44	Total General Appropriations for Municipal Purposes	4,373,421.81		
		(Sheet 19, H-1)			
		Over or (Under) Appropriations Cap	(164,489.89)		

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			

	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	4,054,645.38		
Less:			
Less: Prior Year Deferred Charges to Future Taxation Unfunded	65,000.00		
Less: Prior Year Deferred Charges: Emergencies			
Less: Prior Year Recycling Tax	1,859.00		
Less:			
Less:			
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	3,987,786.38		
Plus 2% CAP Increase	79,755.73		
ADJUSTED TAX LEVY	4,067,542.11		
Plus: Assumption of Service/Function			
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	4,067,542.11		
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS			4,067,542.11
Exclusions:			
Allowable Shared Service Agreements Increase	-		
Allowable Health Insurance Costs Increase	35,689.00		
Allowable Pension Obligations Increases	32,629.00		
Allowable LOSAP Increase	-		
Allowable Capital Improvements Increase			
Allowable Debt Service and Capital Leases Inc.	1,013,224.00		
Recycling Tax appropriation	3,359.00		
Deferred Charge to Future Taxation Unfunded	66,228.00		
Current Year Deferred Charges: Emergencies			
Add Total Exclusions		1,151,129.00	
Less Cancelled or Unexpended Waivers			
Less Cancelled or Unexpended Exclusions			
ADJUSTED TAX LEVY			5,218,671.11
Additions:			
New Ratables - Increase for new construction	33,229,200		
Prior Year's Local Purpose Tax Rate (per \$100)	0.301		
New Ratable Adjustment to Levy		100,019.89	
Amounts approved by Referendum			
Levy CAP Bank Applied			
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION			5,318,691.00
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES			4,224,651.92
OVER OR (UNDER) 2% LEVY CAP			(1,094,039.08)
(must be equal or under for Introduction)			

		EXPLANATORY STATEMENT - (Continued)		
		BUDGET MESSAGE		
<u>"2010" LEVY CAP BANKS:</u>				
2022				
Maximum Allowable Amount to be Raised by Taxation	4,146,087			
Amount to be Raised by Taxation for Municipal Purpose	3,603,891			
Available for Banking (CY 2025)	201,666			
Amount Used in CY 2025	201,666			
Balance to Expire	-			
2023				
Maximum Allowable Amount to be Raised by Taxation	3,908,303			
Amount to be Raised by Taxation for Municipal Purpose	3,908,303			
Available for Banking (CY 2025 - CY 2026)	-			
Amount Used in CY 2025	-			
Balance to Carry Forward (CY 2026)	-			
2024				
Maximum Allowable Amount to be Raised by Taxation	4,111,804			
Amount to be Raised by Taxation for Municipal Purpose	4,054,645			
Available for Banking (CY 2025 - CY 2027)	57,159			
Amount Used in CY 2025	-			
Balance to Carry Forward (CY 2026 - CY2027)	57,159			
2025				
Maximum Allowable Amount to be Raised by Taxation	5,318,691			
Amount to be Raised by Taxation for Municipal Purpose	4,224,652			
Available for Banking (CY 2026 - CY 2028)	1,094,039			
Total Levy CAP Bank	1,151,198			

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
1. Surplus Anticipated	08-101	1,550,000.00	550,000.00	550,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,550,000.00	550,000.00	550,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Alcoholic Beverages	08-103	4,650.00	4,650.00	4,650.00
Other	08-104			
Fees and Permits	08-105	20,529.00	20,000.00	28,296.00
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	10,000.00	9,000.00	11,039.38
Other	08-109			
Interest and Costs on Taxes	08-112	18,000.00	15,000.00	20,123.25
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			
Beach Badge Fees	08-108	295,000.00	280,000.00	295,694.00
Rents	08-118	165,000.00	120,000.00	126,575.30

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

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	513,179.00	448,650.00	486,377.93

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	106,358.00	106,887.00	106,887.41
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund			11,017.66	11,017.66
Total Section B: State Aid Without Offsetting Appropriations	09-001	106,358.00	117,904.66	117,905.07

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	45,000.00	40,000.00	60,913.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	45,000.00	40,000.00	60,913.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

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	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	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
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	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
COPS in Shops	10-694		1,440.00	1,440.00
Clean Communities	10-602		7,151.23	7,151.23
Recycling Tonnage	10-569	2,206.62	7,033.29	7,033.29
Bulletproof Vest Partnership	10-693		987.64	987.64
Body Armor Replacement Fund	10-505		3,684.22	3,684.22
Drive Sober or Get Pulled Over	10-509		4,840.00	4,840.00
Community Development Block Grant	10-856	40,000.00		-
Local Recreation Improvement Grant	10-671		68,000.00	68,000.00
ARP Firefighter Grant	10-712		75,000.00	75,000.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-

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	42,206.62	168,136.38	168,136.38

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	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	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Utility Operating Surplus of Prior Year	08-116			

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	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
	08-004	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Summary of Revenues	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,550,000.00	550,000.00	550,000.00
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	513,179.00	448,650.00	486,377.93
Total Section B: State Aid Without Offsetting Appropriations	09-001	106,358.00	117,904.66	117,905.07
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	45,000.00	40,000.00	60,913.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	42,206.62	168,136.38	168,136.38
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	-	-	-
Total Miscellaneous Revenues	13-099	706,743.62	774,691.04	833,332.38
4. Receipts from Delinquent Taxes	15-499	114,000.00	50,000.00	52,489.47
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	2,370,743.62	1,374,691.04	1,435,821.85
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	4,224,651.92	4,054,645.38	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	4,224,651.92	4,054,645.38	4,348,070.34
7. Total General Revenues	13-299	6,595,395.54	5,429,336.42	5,783,892.19

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "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
GENERAL GOVERNMENT FUNCTIONS						-		-
Department of Public Affairs and Safety:						-		-
Director's Office						-		-
Salaries & Wages	20-110	1	7,500.00	7,500.00		7,500.00	7,500.00	-
Other Expenses	20-110	2	2,000.00	1,500.00		2,000.00	1,989.72	10.28
Administrator						-		-
Salaries & Wages	20-100	1	10,000.00	10,000.00		-	-	-
Municipal Clerk						-		-
Salaries & Wages	20-120	1	60,505.30	69,038.00		53,538.00	53,310.60	227.40
Other Expenses	20-120	2	11,000.00	9,000.00		10,000.00	9,982.21	17.79
Legal Services and Costs						-		-
Other Expenses	20-155	2	45,000.00	37,500.00		68,700.00	68,654.20	45.80
Land Use Board						-		-
Salaries & Wages	21-180	1	35,892.92	27,190.00		29,595.00	29,594.40	0.60
Other Expenses	21-180	2	6,000.00	6,000.00		6,000.00	5,900.58	99.42
Zoning Enforcement						-		-
Other Expenses	21-180	2	2,500.00	2,000.00		2,000.00	2,000.00	-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	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
GENERAL GOVERNMENT FUNCTIONS						-		-
Police Department						-		-
Salaries & Wages	25-240	1	1,096,301.00	1,059,167.00		1,042,467.00	1,032,884.53	9,582.47
Other Expenses	25-240	2	91,049.28	89,264.00		88,756.00	88,426.54	329.46
Office of Emergency Management						-		-
Salaries & Wages	25-252	1	2,000.00	2,000.00		-	-	-
Other Expenses	25-252	2	4,181.00	3,181.00		400.00	400.00	-
Volunteer Organizations						-		-
Aid to Volunteer Fire Company	25-255	2	24,000.00	12,000.00		12,000.00	12,000.00	-
First Aid Organization Contribution	25-260	2	9,500.00	9,500.00		9,500.00	9,500.00	-
Municipal Prosecutor's Office						-		-
Other Expenses	25-275	2	7,700.00	8,800.00		8,800.00	6,150.00	2,650.00
Contributions to Senior Citizens Center	27-365	2	-	500.00		-	-	-
Lifeguards						-		-
Salaries & Wages	28-380	1	382,200.00	375,000.00		371,300.00	371,185.50	114.50
Other Expenses	28-380	2	28,500.00	22,287.51		22,787.51	22,570.18	217.33
Beach Operation						-		-
Salaries & Wages	28-380	1	37,000.00	35,000.00		35,000.00	35,000.00	-
Other Expenses	28-380	2	10,000.00	7,282.80		7,882.80	7,876.70	6.10
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	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
GENERAL GOVERNMENT FUNCTIONS						-		-
Department of Revenue and Finance						-		-
Director's Office						-		-
Salaries & Wages	20-110	1	7,500.00	7,500.00		7,500.00	7,500.00	-
Other Expenses	20-110	2	1,000.00	1,000.00		1,000.00	709.78	290.22
Financial Administration						-		-
Salaries & Wages	20-130	1	90,800.00	63,440.00		69,540.00	69,516.29	23.71
Other Expenses	20-130	2	9,000.00	6,000.00		7,300.00	7,129.37	170.63
Audit Services	20-135	2	33,312.50	31,720.00		31,720.00	31,720.00	-
Collector of Taxes						-		-
Salaries & Wages	20-145	1	43,300.00	74,100.00		62,600.00	62,113.81	486.19
Other Expenses	20-145	2	9,500.00	8,000.00		8,500.00	8,352.44	147.56
Tax Assessment Administration						-		-
Salaries & Wages	20-150	1	31,000.00	23,465.00		23,465.00	23,194.25	270.75
Other Expenses	20-150	2	4,000.00	4,000.00		3,000.00	2,978.55	21.45
Computer Data Processing						-		-
Other Expenses	20-140	2	10,000.00	6,800.00		8,200.00	8,012.90	187.10
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	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
GENERAL GOVERNMENT FUNCTIONS						-		-
Department of Public Works, Parks, & Public Property						-		-
Director's Office						-		-
Salaries & Wages	20-110	1	7,500.00	7,500.00		7,500.00	7,500.00	-
Other Expenses	20-110	2	1,000.00	1,000.00		500.00	500.00	-
Engineering Services and Costs						-		-
Other Expenses	20-165	2	35,000.00	35,000.00		56,920.00	56,915.00	5.00
Road Repair and Maintenance						-		-
Salaries & Wages	26-290	1	331,921.97	339,210.24		334,810.24	334,794.03	16.21
Other Expenses	26-290	2	35,000.00	35,000.00		35,500.00	35,241.80	258.20
Garbage and Trash Removal						-		-
Other Expenses	26-305	2	286,000.00	286,000.00		286,000.00	262,166.74	23,833.26
Public Building and Grounds						-		-
Other Expenses	26-310	2	107,000.00	75,000.00	65,000.00	150,000.00	144,123.27	5,876.73
Vehicle Maintenance						-		-
Salaries & Wages	26-315	1	20,600.00	36,233.50		38,033.50	37,993.13	40.37
Other Expenses	26-315	2	34,000.00	34,000.00		30,800.00	30,746.93	53.07
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	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
GENERAL GOVERNMENT FUNCTIONS						-		-
Recreation						-		-
Salaries & Wages	28-370	1	5,800.00	5,325.00		5,325.00	5,325.00	-
Other Expenses	28-370	2	2,000.00	1,000.00		1,000.00	935.83	64.17
Park Maintenance						-		-
Other Expenses	28-375	2	10,400.00	10,400.00		8,900.00	8,722.21	177.79
Beachfront Maintenance						-		-
Other Expenses	28-380	2	5,500.00	30,000.00		29,000.00	28,905.04	94.96
Sanitary Landfill						-		-
Other Expenses	32-465	2	85,000.00	73,000.00		79,600.00	79,547.71	52.29
						-		-
						-		-
Municipal Court						-		-
Salaries & Wages	43-490	1	17,687.00	17,340.00		17,340.00	17,340.00	-
Other Expenses	43-490	2	2,500.00	2,500.00		1,000.00	942.49	57.51
Public Defenders						-		-
Other Expenses	43-495	2	2,750.00	2,750.00		2,750.00	750.00	2,000.00
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	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
INSURANCE						-		-
						-		-
General Liability	23-210	2	54,064.10	52,235.50		52,424.50	52,424.50	-
Workers Compensation	23-215	2	47,672.60	46,060.65		46,060.66	46,060.66	-
Employee Group Health	23-220	2	318,706.77	322,262.66		312,457.66	272,421.72	40,035.94
Health Benefits Waiver	23-222	2	35,000.00	18,148.31		19,758.31	19,753.68	4.63
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	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
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	9,160.00	8,894.00		8,894.00	8,519.93	374.07
Other Expenses	22-195	2	5,000.00	3,000.00		1,999.99	1,970.16	29.83
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	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
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Electricity	31-435	2	16,320.00	16,320.00		12,190.00	12,174.89	15.11
Street Lighting	31-430	2	58,000.00	50,955.30		54,655.30	54,635.58	19.72
Telecommunications	31-440	2	27,000.00	23,000.00		24,600.00	24,589.17	10.83
Natural Gas	31-435	2	13,699.00	13,699.00		8,499.00	8,458.90	40.10
Petroleum Products	31-447	2	35,000.00	35,000.00		29,500.00	29,263.61	236.39
Accumulated Leave	30-415	2	10,000.00	10,000.00		10,000.00	10,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

[illegible]

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 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
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 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		104,567.45	103,093.90		103,093.90	103,093.90	-
Social Security System (O.A.S.I.)	36-472		171,561.75	165,844.56		165,844.56	162,761.92	3,082.64
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		349,494.00	310,652.00		310,652.00	310,652.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		11,213.19	10,839.51		10,839.51	9,713.81	1,125.70
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		5,061.98	4,758.75		4,758.75	2,877.68	1,881.07
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		641,898.37	595,188.72	-	595,188.72	589,099.31	6,089.41
(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		4,373,421.81	4,205,758.19	65,000.00	4,262,258.19	4,167,973.84	94,284.35

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - 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
Recycling Tax	32-465	2	3,358.73	3,358.73		1,858.73	1,769.61	89.12
Length of Service Award Program	25-286	2	60,000.00	60,000.00		60,000.00	4,650.00	55,350.00
						-		-
Employee Group Health	23-221	2	35,689.00	5,365.00		5,365.00	5,365.00	-
Solid Waste Collection	26-305	2				-		-
Gasoline and Diesel	31-460	2				-		-
PERS	36-471	2				-		-
PFRS	36-475	2				-		-
Liability Insurance	23-210	2	8,383.00	5,502.00		5,502.00	5,502.00	-
Worker's Compensation	23-215	2	9,361.00	7,110.00		7,110.00	7,110.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - 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
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Uniform Construction Code Appropriations	22-999		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			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
Dispatch/ 911	42-115	2	50,260.54	48,796.64		48,796.64	48,796.64	-
Construction Office	42-118	2	42,486.00	41,660.00		41,660.00	41,660.00	-
Public Health Services	42-114	2	49,072.22	47,878.02		47,878.02	47,878.02	-
Animal Control Services	42-113	2	10,000.00	10,000.00		10,000.00	4,077.00	5,923.00
LBI Trolley	42-119	2	20,000.00	10,000.00		20,000.00	20,000.00	-
Municipal Court Services	42-108	2	34,608.00	33,600.00		33,600.00	-	33,600.00
Mobile Data Terminals	42-120	2	600.00	575.00		575.00	575.00	-
License Plate Recognition	42-121	2	750.00	700.00		700.00	700.00	-
Computer Aided Dispatch	42-122	2	3,000.00	3,150.00		3,150.00	3,150.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - 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
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

[illegible]

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
(A) Operations - Excluded from "CAPS"								
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			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					-	-	-
COPS in Shops	41-694	2		1,440.00		1,440.00	1,440.00	-
Clean Communities	41-602	2		7,151.23		7,151.23	7,151.23	-
Recycling Tonnage	41-569	2	2,206.62	7,033.29		7,033.29	7,033.29	-
Bulletproof Vest Partnership	41-693	2		987.64		987.64	987.64	-
Body Armor Replacement Fund	41-505	2		3,684.22		3,684.22	3,684.22	-
Drive Sober or Get Pulled Over	41-509	2		4,840.00		4,840.00	4,840.00	-
Community Development Block Grant	41-856	2	40,000.00			-	-	-
Local Recreation Improvement Grant	41-671	2		68,000.00		68,000.00	68,000.00	-
ARP Firefighter Grant	41-712	2		75,000.00		75,000.00	75,000.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - 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
Public and Private Programs Offset by Revenues								
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	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
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		42,206.62	168,136.38	-	168,136.38	168,136.38	-
Total Operations - Excluded from "CAPS"	34-305		369,775.11	445,831.77	-	454,331.77	359,369.65	94,962.12
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	369,775.11	445,831.77	-	454,331.77	359,369.65	94,962.12

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - 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
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		142,500.00	142,500.00	XXXXXXXXXX	142,500.00	142,500.00	-
Borough Hall Rehabilitation	44-903	2		20,000.00		20,000.00	19,230.72	769.28
Bulkheads	44-903	2		45,000.00		45,000.00	3,825.01	41,174.99
Server	44-903	2		20,000.00		20,000.00	16,474.29	3,525.71
Radios	44-903	2		60,000.00		60,000.00	58,750.97	1,249.03
Lifeguard Truck	44-903	2		50,000.00		50,000.00	49,397.00	603.00
Snowflake Lights	44-903	2	10,000.00			-		-
Windscreens	44-903	2	20,000.00			-		-
Cameras	44-903	2	10,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Reserve for Dozer			100,000.00			-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - 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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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		282,500.00	337,500.00	-	337,500.00	290,177.99	47,322.01

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - 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
Payment of Bond Principal	45-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		177,718.00	145,001.00		145,001.00	145,001.00	XXXXXXXXXX
Interest on Bonds	45-930					-		XXXXXXXXXX
Interest on Notes	45-935		75,752.35	45,245.46		45,245.46	45,077.88	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Principal & Interest Payments	45-942					-		XXXXXXXXXX
						-		XXXXXXXXXX
Fund Improvement Authorizations						-		XXXXXXXXXX
Ordinance 2024-07	45-940		237,500.00			-		XXXXXXXXXX
Ordinance 2024-08	45-940		712,500.00			-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

[illegible]

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		65,000.00		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
Ordinance 12-02/13-08/13-11			1,227.88		XXXXXXXXXX	-		XXXXXXXXXX
Ordinance 17-11			0.39		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		66,228.27	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480		50,000.00			-		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		1,971,973.73	973,578.23	-	982,078.23	839,626.52	142,284.13

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		1,971,973.73	973,578.23	-	982,078.23	839,626.52	142,284.13
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		6,345,395.54	5,179,336.42	65,000.00	5,244,336.42	5,007,600.36	236,568.48
(M) Reserve for Uncollected Taxes	50-899		250,000.00	250,000.00	XXXXXXXXXX	250,000.00	250,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		6,595,395.54	5,429,336.42	65,000.00	5,494,336.42	5,257,600.36	236,568.48

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	4,373,421.81	4,205,758.19	65,000.00	4,262,258.19	4,167,973.84	94,284.35
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	116,791.73	81,335.73	-	79,835.73	24,396.61	55,439.12
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	210,776.76	196,359.66	-	206,359.66	166,836.66	39,523.00
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	42,206.62	168,136.38	-	168,136.38	168,136.38	-
Total Operations Excluded from "CAPS"	34-305	369,775.11	445,831.77	-	454,331.77	359,369.65	94,962.12
(C) Capital Improvements	44-999	282,500.00	337,500.00	-	337,500.00	290,177.99	47,322.01
(D) Municipal Debt Service	45-999	1,203,470.35	190,246.46	-	190,246.46	190,078.88	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	66,228.27	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	50,000.00	-	-	-	-	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	250,000.00	250,000.00	XXXXXXXXXX	250,000.00	250,000.00	XXXXXXXXXX
Total General Appropriations	34-499	6,595,395.54	5,429,336.42	65,000.00	5,494,336.42	5,257,600.36	236,568.48

DEDICATED WATER/SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER/SEWER UTILITY	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Operating Surplus Anticipated	08-501	250,000.00	175,507.98	175,507.98
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	250,000.00	175,507.98	175,507.98
Rents	08-503	1,508,062.23	1,498,000.00	1,508,062.23
Miscellaneous	08-505	12,486.99	6,000.00	40,055.82
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Governement Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total WATER/SEWER Utility Revenues	08-599	1,770,549.22	1,679,507.98	1,723,626.03

DEDICATED WATER/SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER/SEWER 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
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	497,793.08	453,004.84		453,004.84	389,941.79	63,063.05
Other Expenses	55-502	595,516.48	595,516.48		595,516.48	567,626.47	27,890.01
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED WATER/SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER/SEWER 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
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED WATER/SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER/SEWER 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
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	30,000.00	80,000.00	XXXXXXXXXX	80,000.00	80,000.00	-
Capital Outlay	55-512	45,000.00	29,000.00		29,000.00	5,828.10	23,171.90
Meters/ERTs	55-513		25,000.00		25,000.00	-	25,000.00
	55-513				-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	292,282.00	184,999.00		184,999.00	184,999.00	XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523	104,497.65	90,500.00		90,500.00	90,419.20	XXXXXXXXXX
Payment on NJEIT Loan	55-524	108,067.44	102,558.20		102,558.20	99,050.23	XXXXXXXXXX
Interest on NJEIT Loan	55-525	1,636.75	5,570.37		5,570.37	3,483.75	XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER/SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER/SEWER 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 Charge	55-550		21,946.99	XXXXXXXXXX	21,946.99	21,946.66	XXXXXXXXXX
Ordinance 17-09		0.87		XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To: Public Employee's Retirement System	55-540	56,305.55	55,512.10		55,512.10	55,512.10	-
Social Security System (O.A.S.I.)	55-541	37,361.55	34,000.00		34,000.00	29,421.38	4,578.62
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	2,087.85	1,900.00		1,900.00	1,621.58	278.42
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL WATER/SEWER UTILITY APPROPRIATION	55-599	1,770,549.22	1,679,507.98	-	1,679,507.98	1,529,850.26	143,982.00

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:

Disposal of Forefeited Properties; Donations- Special Events; Donations- Lifeguard in Training; Developer's Escrow Fund; POAA; Municipal Public Defender; Accumulated Absesnses; Recreation Trust Fund; Open Space Trust Fund; Marine Mammel Stranding Center Donations; Police Department Acceptance of Bequests/Gifts

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

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2024

ASSETS	
Cash and Investments	7,123,458.11
Due from State of N.J.(c. 20, P.L. 1961)	1,165.00
Federal and State Grants Receivable	-
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	114,876.48
Tax Title Lien Receivable	-
Property Acquired by Tax Title Lien Liquidation	-
Other Receivables	747.61
Deferred Charges Required to be in 2025 Budget	65,000.00
Deferred Charges Required to be in Budgets Subsequent to 2025	-
Total Assets	7,305,247.20
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	3,260,357.31
Reserves for Receivables	115,624.09
Surplus	3,929,265.80
Total Liabilities, Reserves and Surplus	7,305,247.20

School Tax Levy Unpaid	1,896,260.99
Less: School Tax Deferred	333,171.83
*Balance Included in Above "Cash Liabilities"	1,563,089.16

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND
CHANGE IN CURRENT SURPLUS

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	2,477,465.60	2,174,642.97
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2024: 99.2%, 2023: 99.58%)	15,333,690.80	13,170,168.89
Delinquent Taxes	52,489.47	64,424.59
Other Revenues and Additions to Income	2,033,781.40	1,943,527.97
Total Funds	19,897,427.27	17,352,764.42
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	4,192,541.01	5,114,582.24
School Taxes (Including Local and Regional)	4,108,239.00	3,132,472.00
County Taxes (Including Added Tax Amounts)	6,979,968.91	5,938,746.49
Special District Taxes	-	-
Other Expenditures and Deductions from Income	687,412.55	689,498.09
Total Expenditures and Tax Requirements	15,968,161.47	14,875,298.82
Less: Expenditures to be Raised by Future Taxes	-	-
Total Adjusted Expenditures and Tax Requirements	15,968,161.47	14,875,298.82
Surplus Balance, December 31	3,929,265.80	2,477,465.60

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	3,929,265.80
Current Surplus Anticipated in 2025 Budget	1,550,000.00
Surplus Balance Remaining	2,379,265.80

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

<div style="margin-bottom: 5px;">2025</div> <div>CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM</div>	
<p>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.</p>	
<p><u>CAPITAL BUDGET</u></p>	<p>- A plan for all capital expenditures for the current fiscal year.</p> <p>If no Capital Budget is included, check the reason why:</p> <div style="margin-top: 10px;"><div style="display: flex; align-items: center; margin-bottom: 10px;"><div style="border: 1px solid black; width: 25px; height: 25px; margin-right: 10px;"></div><div>Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.</div></div><div style="display: flex; align-items: center;"><div style="border: 1px solid black; width: 25px; height: 25px; margin-right: 10px;"></div><div>No bond ordinances are planned this year.</div></div></div>
<p><u>CAPITAL IMPROVEMENT PROGRAM</u></p>	<p>- A multi-year list of planned capital projects, including the current year.</p> <p>Check appropriate box for number of years covered, including current year:</p> <div style="margin-top: 10px;"><div style="display: flex; align-items: center; margin-bottom: 10px;"><div style="border: 1px solid black; width: 25px; height: 25px; text-align: center; line-height: 25px; margin-right: 10px;">x</div><div>3 years. (Population under 10,000)</div></div><div style="display: flex; align-items: center; margin-bottom: 10px;"><div style="border: 1px solid black; width: 25px; height: 25px; margin-right: 10px;"></div><div>6 years. (Over 10,000 and all county governments)</div></div><div style="display: flex; align-items: center;"><div style="border: 1px solid black; width: 25px; height: 25px; margin-right: 10px;"></div><div>years exceeding minimum time period.</div></div><div style="margin-top: 10px;"><div style="display: flex; align-items: center;"><div style="border: 1px solid black; width: 25px; height: 25px; margin-right: 10px;"></div><div>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.</div></div></div></div>

BOROUGH OF HARVEY CEDARS
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The Borough's Governing Body, through its Capital Budget, has projected the Borough's captial needs so as to plan for an orderly growth within the Borough. The Capital Budget, by its nature, does to some extent, establish priorities. However, changing times may cause these priorities to vary. The availability of grants, development within the Borough and the financial status of the community will also be taken into consideration by the Mayor and Commissioners.

CAPITAL BUDGET (Current Year Action)
2025

Local Unit BOROUGH OF HARVEY CEDARS

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	
		-							
Vehicle- Police	1	217,500.00	70,000.00	42,500.00					105,000.00
Borough Hall Rehabilitation	2	20,000.00	20,000.00						
Bulkheads	3	500,000.00	-		50,000.00			450,000.00	
Streetscapes	4	1,591,420.31	941,420.31				419,700.00	230,300.00	
Sunset Park Rehabilitation	5	750,000.00	750,000.00						
Stormwater/ Drainage	6	250,000.00	250,000.00						
Dozer	7	200,000.00	-	100,000.00					100,000.00
Cameras	8	10,000.00		10,000.00					
Snowflake Lights	9	10,000.00		10,000.00					
Windscreens	10	20,000.00		20,000.00					
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	3,568,920.31	2,031,420.31	182,500.00	50,000.00	-	419,700.00	680,300.00	205,000.00

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

BOROUGH OF HARVEY CEDARS

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

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

BOROUGH OF HARVEY CEDARS

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	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	3,568,920.31	2,031,420.31	182,500.00	50,000.00	-	419,700.00	680,300.00	205,000.00

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

Local Unit BOROUGH OF HARVEY CEDARS

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2025	5b 2026	5c 2027	5d	5e	5f
		-							
Vehicle- Police	1	217,500.00		70,000.00	-	70,000.00			
Borough Hall Rehabilitation	2	20,000.00	2,025.00	20,000.00					
Bulkheads	3	500,000.00	2,025.00	500,000.00					
Streetscapes	4	1,591,420.31	2,025.00	650,000.00					
Sunset Park Rehabilitation	5	750,000.00	2,026.00	200,000.00	100,000.00				
Stormwater/ Drainage	6	250,000.00	2,026.00	100,000.00	50,000.00	50,000.00			
Dozer	7	200,000.00	2,026.00	-	200,000.00				
Cameras	8	10,000.00	2,025.00	10,000.00					
Snowflake Lights	9	10,000.00	2,025.00	10,000.00					
Windscreens	10	20,000.00	2,025.00	20,000.00					
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	3,568,920.31	XXXXXXXXXX	1,580,000.00	350,000.00	120,000.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2025 to 2027

ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF HARVEY CEDARS

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

3 YEAR CAPITAL PROGRAM - 2025 to 2027

ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF HARVEY CEDARS

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2025	5b 2026	5c 2027	5d	5e	5f
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	3,568,920.31	XXXXXXXXXX	1,580,000.00	350,000.00	120,000.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2025 to 2027
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF HARVEY CEDARS										
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
	-			-						
Vehicle- Police	217,500.00	42,500.00	105,000.00	47,500.00						
Borough Hall Rehabilitation	20,000.00									
Bulkheads	500,000.00			25,000.00			475,000.00			
Streetscapes	1,591,420.31			79,571.02		419,700.00	230,300.00			
Sunset Park Rehabilitation	750,000.00	712,500.00		37,500.00						
Stormwater/ Drainage	250,000.00	237,500.00		12,500.00						
Dozer	200,000.00	100,000.00	90,000.00	10,000.00						
Cameras	10,000.00	10,000.00								
Snowflake Lights	10,000.00	10,000.00								
Windscreens	20,000.00	20,000.00								
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	3,568,920.31	1,132,500.00	195,000.00	212,071.02	-	419,700.00	705,300.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2025 to 2027

SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF HARVEY CEDARS

[illegible]

3 YEAR CAPITAL PROGRAM - 2025 to 2027

SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF HARVEY CEDARS

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
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - ALL PROJECTS	3,568,920.31	1,132,500.00	195,000.00	212,071.02	-	419,700.00	705,300.00	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2025

RESOLUTION 2025-060

Be it Resolved by the COMMISSIONERS of the BOROUGH
of HARVEY CEDARS, County of OCEAN 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) \$4,224,651.92

(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) \$137,723.38

(Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$-

(Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$-

(Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

Imperiale

Gieger

Rice

Nays

Abstained

Absent

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	1,550,000.00
Miscellaneous Revenues Anticipated	13-099	\$	706,743.62
Receipts from Delinquent Taxes	15-499	\$	114,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	4,224,651.92
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	\$	-
Total Revenues	13-299	\$	6,595,395.54

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 3,731,523.44
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 641,898.37
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 369,775.11
(c) Capital Improvements	44-999	\$ 282,500.00
(d) Municipal Debt Service	45-999	\$ 1,203,470.35
(e) Deferred Charges - Municipal	46-999	\$ 66,228.27
(f) Judgments	37-480	\$ 50,000.00
(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	\$ 250,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 6,595,395.54

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 19th 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 19th day of May, 2025, CLISIEWSKI@harveycedars.org, Clerk

Signature

BOROUGH OF HARVEY CEDARS

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	137,723.38	134,780.82	137,412.55	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	137,723.38	134,780.82	137,412.55	Acquisition of Farmland	54-916-2				-
<div>Summary of Program</div> <div>Year Referendum Passed/Implemented:</div> <div>Rate Assessed:</div> <div>Total Tax Collected to date:</div> <div>Total Expended to date:</div> <div>Total Acreage Preserved to date:</div> <div>Recreation land preserved in 2024:</div> <div>Farmland preserved in 2024:</div>					Down Payments on Improvements	54-902-2				-
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Payment of Bond Principal	54-920-2				xxxxxxxxxx
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
					Interest on Bonds	54-930-2				xxxxxxxxxx
					Interest on Notes	54-935-2				xxxxxxxxxx
					Reserve for Future Use	54-950-2	137,723.38	134,780.82	-	134,780.82
					Total Trust Fund Appropriations:	54-499	137,723.38	134,780.82	-	134,780.82

BOROUGH OF HARVEY CEDARS

ARTS AND CULTURE 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	56-190				xxxxxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
										-
										-
										-
										-
Reserve Funds:	56-101									-
										-
										-
										-
										-
										-
										-
										-
										-
Total Trust Fund Revenues:	56-299	-	-	-						-
<div>Summary of Program</div> <div>Year Referendum Passed/Implemented:</div> <div>Rate Assessed:</div> <div>Total Tax Collected to date:</div> <div>Total Expended to date:</div>										-
										-
										-
										-
										-
										-
										-
										-
										-
										-
Total Trust Fund Appropriations:					56-499		-	-	-	-

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

Contracting Unit: BOROUGH OF HARVEY CEDARS

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.

None Noted

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.

4/21/2025
Date

clisiewski@harveycedars.org
Clerk of the Governing Body