

2025 MUNICIPAL BUDGET

Municipal Budget of the _____ Borough of Deal Borough, County of Monmouth for the Fiscal Year 2025

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

4th 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 4th day of April, 2025

Signed by:
Jo Anna Myung
Clerk
190 Norwood Avenue, P.O. Box 56
Address
Deal, NJ 07723
Address
732-531-1454
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 4th day of April, 2025

DocuSigned by:
John Swisher
Registered Municipal Accountant
Westfield NJ 07090 Address
308 East Broad Street Address
908-789-9300 Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S.A. 40A:4-1 et seq.

Certified by me, this 4th day of April, 2025

DocuSigned by:
Tom Seaman
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: _____,

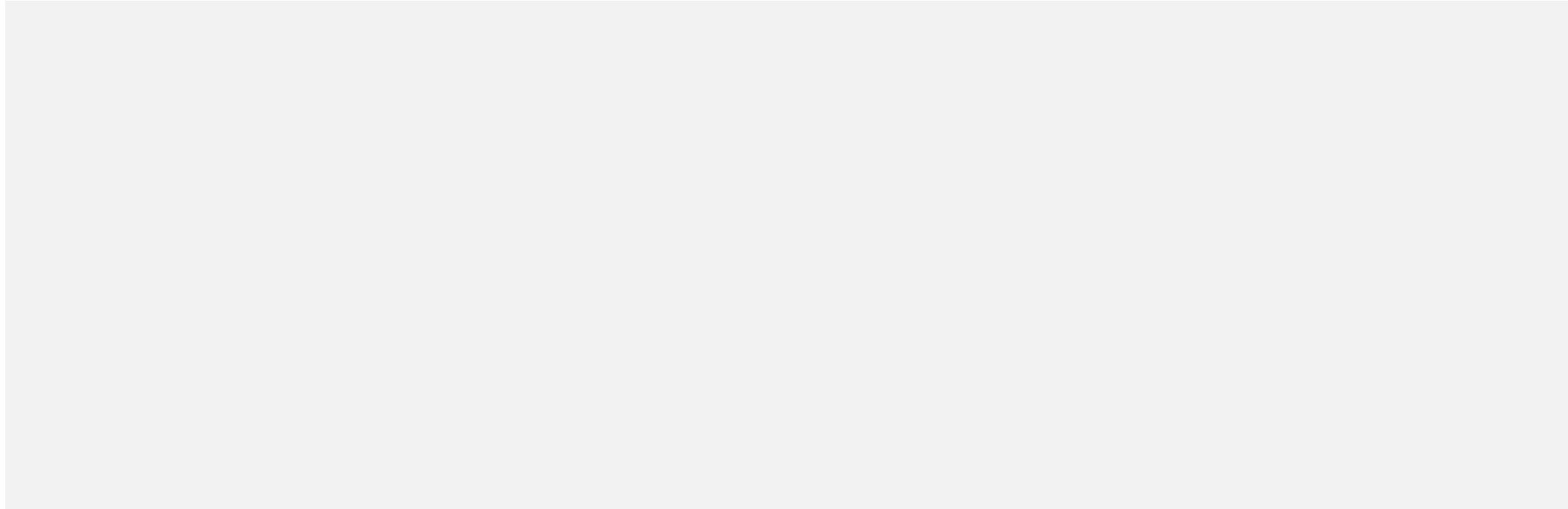
By: _____

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

Contracting Unit: Deal 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.

04/04/2025
Date

Signed by:
Jo Anna Myung
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.
- f) In all applicable signature lines, insert the email address of the applicable official.
- g) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
 Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included)**.
- h) Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included)**.
- i) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- j) 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.**
- k) 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	Deal Borough, Monmouth County	
Full Name of Municipality	BOROUGH OF DEAL	
County of Municipality	MONMOUTH	
Name of Municipality	DEAL	
Type	BOROUGH	
Governing Body Type	COMMISSIONERS	
Location	BOROUGH OF DEAL	
Address	190 NORWOOD AVENUE	
Address	DEAL, NEW JERSEY 07723	
Phone	732-531-1454	
Fax	732-531-7291	
Clerk	JO ANNA MYUNG	Cert # C-2206
Tax Collector	THERESA DAVIS	T-1397
Chief Financial Officer	THOMAS X. SEAMAN	N-0286
Registered Municipal Accountant	JOHN R. SWISHER	510
Municipal Attorney	IAN GOLDMAN	
Newspaper	Asbury Park Press	
Date of Introduction	Day	Month
Date of Advertisement	4	April
Date of Public Hearing	15	April
	9	May
Time of Public Hearing	9:00 am	
Net Valuation Taxable Current	5,646,187,000	
Net Valuation Taxable Prior	4,960,849,600	
	685,337,400	

Budget Year	2025	Budget Year Type:	Calendar Year
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Municipal Code	1310
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How many utilities does municipality have?*	1	<i>*Select "0" if you do not have any utilities.</i>
Utility #	Utility Type	
Utility 1	SEWER	
Utility 2		
Utility 3		
Utility 4		
Utility 5		
Utility 6		
Utility Assessment (Tab 37)		
Utility Assessment (Tab 38)		

Capital Impr
of Years
Beginning Year
Ending Year

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

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



Date of Original Appt.

1/6/2025

Calendar or State Fiscal

Movement Program

3

2025

2027

needed" only as needed.

venues.

pecial Items of Revenue.

l Appropriations.

Appropriations.

7.

2025 Municipal Budget

of the BOROUGH of DEAL County of
 MONMOUTH for the fiscal year 2025.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2025	2024	2024
1. Surplus	8,300,000.00	3,600,000.00	
2. Total Miscellaneous Revenues	4,375,669.75	4,216,107.80	
3. Receipts from Delinquent Taxes	250,000.00	250,000.00	
4. a) Local Tax for Municipal Purposes	9,080,244.00	8,817,815.39	
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	9,080,244.00	8,817,815.39	
Total General Revenues	22,005,913.75	16,883,923.19	

Summary of Appropriations	2025 Budget	Final 2024 Budget
1. Operating Expenses: Salaries & Wages	6,723,606.55	6,009,748.76
Other Expenses	4,388,813.20	4,216,335.91
2. Deferred Charges & Other Appropriations	1,468,494.00	1,412,838.52
3. Capital Improvements	8,750,000.00	4,650,000.00
4. Debt Service (Include for School Purposes)		
5. Reserve for Uncollected Taxes	675,000.00	595,000.00
Total General Appropriations	22,005,913.75	16,883,923.19
Total Number of Employees	186	185

2025 Dedicated	SEWER	Utility Budget
Summary of Revenues		Anticipated
		2025 2024
1. Surplus		630,000.00 620,000.00
2. Miscellaneous Revenues		1,142,000.00 1,110,000.00
3. Deficit (General Budget)		
Total Revenues		1,772,000.00 1,730,000.00
Summary of Appropriations		2025 Budget Final 2024 Budget
1. Operating Expenses: Salaries & Wages		330,000.00 320,000.00
Other Expenses		785,000.00 750,000.00
2. Capital Improvements		550,000.00 550,000.00
3. Debt Service		
4. Deferred Charges & Other Appropriations		107,000.00 115,000.00
5. Surplus (General Budget)		
Total Appropriations		1,772,000.00 1,735,000.00
Total Number of Employees		3 3

Balance of Outstanding Debt			
	General	SEWER	
Interest			
Principal			
Outstanding Balance			

**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)	21,330,913.75	XXXXXXXXXX
2	Local District School Tax		
	Actual		2,215,953.00
3	Regional School District Tax		
	Actual		
4	Regional High School Tax		
	Actual		
5	County Tax		
	Actual		10,109,586.63
6	Special District Tax		
	Actual		
7	Municipal Open Space		
	Actual		
8	Municipal Arts and Culture		
	Actual		
9	Total General Appropriations & Other Taxes	34,329,507.17	
	10 Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5)	12,925,669.75	
11	Cash Required from 2025 to Support Local Municipal Budget and Other Taxes	21,403,837.42	
12	Amount of Item 11 divided by 96.94% equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	22,078,837.42	
<u>Analysis of Item 12:</u>			
	Local School District Tax (Line 2 Above)	2,282,431.59	
	Regional School District Tax (Line 3 Above)	-	
	Regional High School Tax (Line 4 Above)	-	
	County Tax (Line 5 Above)	10,716,161.83	
	Special District Tax (Line 6 Above)	-	
	Municipal Open Space Tax (Line 7 Above)	-	
	Municipal Arts and Culture Tax (Line 8 Above)	-	
	Tax in Local Municipal Budget	9,080,244.00	
	Total Amount (Line 12)	22,078,837.42	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	675,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>			
	Item 1 - Total General Appropriations	21,330,913.75	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	675,000.00	
	Subtotal	22,005,913.75	
	Less: Item 10 - Total Anticipated Revenues	12,925,669.75	
	Amount to Be Raised by Taxation in Municipal Budget	9,080,244.00	

Local Tax for Municipal Purpose	9,080,244.00
Addition to Local District School Tax	
Minimum Library Tax	

BOROUGH OF DEAL

SUMMARY OF 2025 BUDGET

Total Budget	22,005,913.75	100.0%	Future Budget Projections					
			2026	2027	2028	2029	2030	
Employee Costs:								
Salaries & Wages								
Sheet 17	5,640,700.00		102.00%	5,753,514.00	5,868,584.28	5,985,955.97	6,105,675.08	6,227,788.59
Sheet 25	1,082,906.55		102.00%	1,104,564.68	1,126,655.97	1,149,189.09	1,172,172.88	1,195,616.33
Total	6,723,606.55			6,858,078.68	6,995,240.25	7,135,145.06	7,277,847.96	7,423,404.92
Social Security								
Sheet 19	280,000.00		102.00%	285,600.00	291,312.00	297,138.24	303,081.00	309,142.62
Pensions etc.								
Sheet 19	170,767.00		102.00%	174,182.34	177,665.99	181,219.31	184,843.69	188,540.57
Sheet 19	996,727.00		105.00%	1,046,563.35	1,098,891.52	1,153,836.09	1,211,527.90	1,272,104.29
Sheet 19	-							
Sheet 20	500.00							
Insurance								
Sheet 14	-		106.00%	-	-	-	-	-
Direct Employee Costs	8,171,600.55	37.1%						
General Liability Insurance								
Sheet 14	30,000.00	0.1%						
Debt Service:								
Sheet 27	-	0.0%						
Reserve for Uncollected Taxes:								
Sheet 29	675,000.00	3.1%						
Capital Funds:								
Sheet 26a	8,750,000.00	39.8%						
Deferred Charges:								
Sheet 28	-	0.0%						
Grants:								
Sheet 25 (less Salaries & Wages above)	12,269.20	0.1%						
All Other Departmental OE's:								
Various Line Items	4,367,044.00	19.8%	102.00%	4,454,384.88	4,543,472.58	4,634,342.03	4,727,028.87	4,821,569.45
Projected Budget Totals				12,818,809.25	13,106,582.34	13,401,680.73	13,704,329.43	14,014,761.85

BOROUGH OF DEAL 2025 BUDGET FUNDING

Budget Funding:	
Fund Balance	8,300,000.00
Local Revenues	3,902,656.55
State Aid	460,744.00
Grants	12,269.20
Delinquent Tax	250,000.00
Local Purpose Tax	<u>9,080,244.00</u>
	<u>22,005,913.75</u>
Ratables	5,646,187,000
Tax Rate	0.161
Increase	0.161

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
<u>12,818,809.25</u>	<u>12,931,582.34</u>	<u>13,051,680.73</u>	<u>13,179,329.43</u>	<u>13,314,761.85</u>
<u>12,818,809.25</u>	<u>13,106,582.34</u>	<u>13,401,680.73</u>	<u>13,704,329.43</u>	<u>14,014,761.85</u>
5,654,187,000	5,662,187,000	5,670,187,000	5,678,187,000	5,686,187,000
0.227	0.228	0.230	0.232	0.234
0.066	0.002	0.002	0.002	0.002

COMPARISON OF REVENUES & APPROPRIATIONS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
REVENUES				
Surplus	8,300,000.00	3,600,000.00	4,700,000.00	130.56%
Local	3,902,656.55	3,727,635.89	175,020.66	4.70%
State Aid	460,744.00	460,744.00	-	0.00%
State & Federal Grants	12,269.20	27,727.91	(15,458.71)	-55.75%
Delinquent Tax	250,000.00	250,000.00	-	0.00%
Local Purpose Tax	9,080,244.00	8,817,815.39	262,428.61	2.98%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	<u>22,005,913.75</u>	<u>16,883,923.19</u>	<u>5,121,990.56</u>	<u>30.34%</u>
APPROPRIATIONS				
Salaries & Wages	6,723,606.55	6,029,748.76	693,857.79	11.51%
Other Expenses	4,376,544.00	4,149,808.00	226,736.00	5.46%
Statutory & Deferred Charges	1,468,494.00	1,431,638.52	36,855.48	2.57%
State & Federal Grants	12,269.20	27,727.91	(15,458.71)	-55.75%
Capital (without grants)	8,750,000.00	4,650,000.00	4,100,000.00	88.17%
Debt Service	-	-	-	#DIV/0!
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	675,000.00	595,000.00	80,000.00	13.45%
TOTAL APPROPRIATIONS	<u>22,005,913.75</u>	<u>16,883,923.19</u>	<u>5,121,990.56</u>	<u>0.303365</u>
Adopted Emergencies		(0.00)		

LOCAL TAX LEVY AND ASSESSED VALUES

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
Local Purpose Tax Levy (only)	9,080,244.00	8,817,815.39	262,428.61	2.98%
Local Tax Rate	0.1608	0.0000	0.1608	#DIV/0!
Assessed Valuation	5,646,187,000	4,960,849,600	685,337,400	13.81%

STATUS OF "CAPS"

	<u>SPENDING CAP</u>		<u>2% LEVY CAP</u>
	<u>CAP 2.50%</u>	<u>CAP COLA</u>	
CAP Base from Prior Year	10,448,273.52	10,448,273.52	13,145,221.76 MAX
Rate Applied	2.50%	3.50%	9,080,244.00 ACTUAL
Allowable CAP	10,709,480.36	10,813,963.09	(4,064,977.76) + OR ()
Additions:			Must be zero or () to Introduce Budget
See Sheet 3b	505,532.29	505,532.29	
Other			
Total CAP Allowable	11,215,012.64	11,319,495.38	
Budget Expenditures Sheet 19	11,315,371.00	11,315,371.00	
Remaining or (Excess)	(100,358.36)	4,124.38	

CONDITION OF SURPLUS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>
Available	16,229,775.68	14,866,184.16	1,363,591.52
Used to Fund Budget	8,300,000.00	3,600,000.00	4,700,000.00
Remaining Balance	7,929,775.68	11,266,184.16	(3,336,408.48)

% OF TAX COLLECTION

	<u>CURRENT</u>	<u>PRIOR</u>	<u>CHANGE</u>
Actual Percentage of Collection	98.31%	97.86%	0.45%
Used for Reserve for Taxes	96.94%	97.08%	-0.14%
Remaining	1.37%	0.78%	0.59%

2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF DEAL

COUNTY: MONMOUTH

<u>SAMUEL COHEN</u> Mayor's Name	<u>May 15, 2028</u> Term Expires
-------------------------------------	-------------------------------------

Governing Body Members	
Name	Term Expires
SAMUEL COHEN	5/15/2028
JACK KASSIN	5/15/2028
DAVID SIMHON	5/15/2028

Municipal Officials	
<u>JO ANNA MYUNG</u> Municipal Clerk	{ <u>1/6/2025</u> Date of Orig. Appt.
<u>THERESA DAVIS</u> Tax Collector	
<u>THOMAS X. SEAMAN</u> Chief Financial Officer	<u>C-2206</u> Cert. No.
<u>JOHN R. SWISHER</u> Registered Municipal Accountant	<u>T-1397</u> Cert. No.
<u>IAN GOLDMAN</u> Municipal Attorney	<u>N-0286</u> Cert. No.
	<u>510</u> Lic. No.

Official Mailing Address of Municipality

BOROUGH OF DEAL
190 NORWOOD AVENUE
DEAL, NEW JERSEY 07723

Fax #: 732-531-7291

2025 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of DEAL , County of MONMOUTH for the Fiscal Year 2025.

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

 4 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 4 day of April , 2025

 clerk@dealborough.com
Clerk
 190 NORWOOD AVENUE
Address
 DEAL, NEW JERSEY 07723
Address
 732-531-1454
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 4 day of April , 2025

<u> jswisher@scnco.com </u>	<u> 308 East Broad Street </u>
Registered Municipal Accountant	Address
<u> Westfield < NJ 07090 </u>	<u> 908-789-9300 </u>
Address	Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S.A. 40A:4-1 et seq.

Certified by me, this 4 day of April , 2025

 tseaman@redbanknj.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:

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)			XXXXXXXXXXXXX
1. Appropriations within "CAPS" -			XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}			11,315,371.00
2. Appropriations excluded from "CAPS" -			XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}			10,015,542.75
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)			10,015,542.75
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	96.94%	Percent of Tax Collections	675,000.00
		Building Aid Allowance 2025 - \$	-
		for Schools-State Aid 2024 - \$	22,005,913.75
4. Total General Appropriations (Item 9, Sheet 29)			22,005,913.75
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)			12,925,669.75
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)			XXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)			9,080,244.00
(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	SEWER Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	16,883,923.19	1,735,000.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	16,883,923.19	1,735,000.00	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	15,419,843.21	778,458.58	-	-	-	-	-
Reserved	1,464,079.98	956,541.42	-	-	-	-	-
Unexpended Balances Canceled	(0.00)	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	16,883,923.19	1,735,000.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2024	16,883,923.19	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	10,709,480.36
Subtotal	16,883,923.19		
Exceptions Less:		Additions:	
Total Other Operations	87,675.00	New Construction (Assessor Certification)	90,362.06
Total Uniform Construction Code		2023 Cap Bank Available	19,781.05
Total Interlocal Service Agreement	1,075,246.76	2024 Cap Bank Available	395,389.18
Total Additional Appropriations	27,727.91		
Total Capital Improvements	4,650,000.00		
Total Debt Service		Total Additions	505,532.29
Transferred to Board of Education			
Type I School Debt		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	11,215,012.64
Total Public & Private Programs			
Judgements			
Total Deferred Charges		Additional Increase to COLA rate. 3.5%	
Cash Deficit		Amount of Increase allowable. 1.0%	104,482.74
Reserve for Uncollected Taxes	595,000.00		
Total Exceptions	6,435,649.67	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	11,319,495.38
Amount on Which CAP is Applied	10,448,273.52		
2.5% CAP	261,206.84	Total General Appropriations for Municipal Purposes (Sheet 19, H-1)	11,315,371.00
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	10,709,480.36	Over or (Under) Appropriations Cap	(4,124.38)

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2025	<u>\$ 1,553,297.00</u>
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Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>200,000.00</u>
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<u>1,353,297.00</u>

Budgeted Group Insurance - Inside CAP	<u>1,164,030.00</u>
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Budgeted Group Insurance - Utilities	<u>75,000.00</u>
--------------------------------------	------------------

Budgeted Group Insurance - Outside CAP	<u>114,267.00</u>
--	-------------------

TOTAL	<u><u>1,353,297.00</u></u>
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Instead of receiving Health Benefits, 7 employees have elected an opt-out for 2025. This opt-out amount is budgeted separately.

Health Benefits Waiver

Salaries and Wages	<u>\$ 15,000.00</u>
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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	8,817,815.39
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>8,817,815.39</u>
Plus 2% CAP Increase	<u>176,356.31</u>
ADJUSTED TAX LEVY	<u>8,994,171.70</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>8,994,171.70</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

8,994,171.70

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	132,697.00
Allowable Pension Obligations Increases	27,991.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	3,900,000.00
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>4,060,688.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	

ADJUSTED TAX LEVY

13,054,859.70

Additions:

New Ratables - Increase for new construction	50,765,200
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.178</u>
New Ratable Adjustment to Levy	90,362.06
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

13,145,221.76

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

9,080,244.00

OVER OR (UNDER) 2% LEVY CAP

(4,064,977.76)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2022

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2025)	2,033,170
Amount Used in CY 2025	
Balance to Expire	<u>2,033,170</u>

2023

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2025 - CY 2026)	245,188
Amount Used in CY 2025	
Balance to Carry Forward (CY 2026)	<u>245,188</u>

2024

Maximum Allowable Amount to be Raised by Taxation	11,042,339
Amount to be Raised by Taxation for Municipal Purpose	8,817,815
Available for Banking (CY 2025 - CY 2027)	2,224,524
Amount Used in CY 2025	
Balance to Carry Forward (CY 2026 - CY2027)	<u>2,224,524</u>

2025

Maximum Allowable Amount to be Raised by Taxation	13,145,222
Amount to be Raised by Taxation for Municipal Purpose	9,080,244
Available for Banking (CY 2026 - CY 2028)	4,064,978

Total Levy CAP Bank

6,534,690

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
1. Surplus Anticipated	08-101	8,300,000.00	3,600,000.00	3,600,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	8,300,000.00	3,600,000.00	3,600,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	4,750.00	4,750.00	5,386.00
Other	08-104	5,000.00	5,000.00	6,271.00
Fees and Permits	08-105	5,000.00	4,000.00	13,565.00
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	100,000.00	100,000.00	156,748.48
Other	08-109			
Interest and Costs on Taxes	08-112	60,000.00	58,000.00	118,765.66
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	200,000.00	100,000.00	815,422.76
Anticipated Utility Operating Surplus	08-114			
Beach Revenue	08-115	2,200,000.00	2,100,000.00	3,162,832.89

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	2,574,750.00	2,371,750.00	4,278,991.79

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 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	460,744.00	460,744.00	460,744.06
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund				
Total Section B: State Aid Without Offsetting Appropriations	09-001	460,744.00	460,744.00	460,744.06

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	230,000.00	230,000.00	296,796.88
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	230,000.00	230,000.00	296,796.88

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	1,097,906.55	1,075,246.68	1,075,246.68

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	12,269.20	27,727.91	27,727.91

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Total Section G: Special Items of General Revenue Anticipated with Prior Written	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Consent of Director of Local Government Services - Other Special Items	08-004	-	50,639.21	50,639.21

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	8,300,000.00	3,600,000.00	3,600,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	2,574,750.00	2,371,750.00	4,278,991.79
Total Section B: State Aid Without Offsetting Appropriations	09-001	460,744.00	460,744.00	460,744.06
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	230,000.00	230,000.00	296,796.88
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	1,097,906.55	1,075,246.68	1,075,246.68
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	12,269.20	27,727.91	27,727.91
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	-	50,639.21	50,639.21
Total Miscellaneous Revenues	13-099	4,375,669.75	4,216,107.80	6,190,146.53
4. Receipts from Delinquent Taxes	15-499	250,000.00	250,000.00	440,624.67
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	12,925,669.75	8,066,107.80	10,230,771.20
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	9,080,244.00	8,817,815.39	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	9,080,244.00	8,817,815.39	9,181,468.57
7. Total General Revenues	13-299	22,005,913.75	16,883,923.19	19,412,239.77

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS						-		-
Administrative and Executive						-		-
Salaries and Wages	20-100	1	220,000.00	220,000.00		220,000.00	208,850.69	11,149.31
Other Expenses	20-100	2	190,200.00	202,200.00		174,200.00	131,988.66	42,211.34
						-		-
Human Resources						-		-
Other Expenses	20-105	2	5,000.00	5,000.00		5,000.00		5,000.00
						-		-
Director's Office - Public Affairs and Public Safety						-		-
Salaries and Wages	20-110	1	3,000.00	3,000.00		3,000.00	3,000.00	-
Other Expenses	20-110	2	1,400.00	1,400.00		1,400.00	400.00	1,000.00
						-		-
Director's Office - Revenue and Finance						-		-
Salaries and Wages	20-110	1	2,600.00	2,501.00		2,511.00	2,506.51	4.49
Other Expenses	20-110	2	500.00	500.00		500.00		500.00
						-		-
Director's Office - DPW, Parks and Public Property						-		-
Salaries and Wages	20-110	1	2,600.00	2,501.00		2,501.00	2,500.08	0.92
Other Expenses	20-110	2	500.00	500.00		500.00		500.00
						-		-

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
Municipal Clerk						-		-
Salaries and Wages	20-120	1	85,000.00	25,000.00		25,000.00		25,000.00
Other Expenses	20-120	2	5,000.00	5,000.00		5,000.00	3,447.50	1,552.50
Elections						-		-
Other Expenses	20-120	2	12,700.00	14,700.00		14,700.00	5,596.39	9,103.61
						-		-
Financial Administration						-		-
Salaries and Wages	20-130	1	1,000.00	1,000.00		990.00		990.00
Other Expenses	20-130	2	30,000.00	29,000.00		29,000.00	28,574.43	425.57
						-		-
Audit Services						-		-
Other Expenses	20-135	2	40,000.00	62,500.00		62,500.00	62,400.00	100.00
						-		-
Collection of Taxes						-		-
Salaries and Wages	20-145	1	55,000.00	52,000.00		52,000.00	46,123.12	5,876.88
Other Expenses	20-145	2	14,100.00	14,100.00		14,100.00	7,892.85	6,207.15
						-		-
Assessment of Taxes						-		-
Salaries and Wages	20-150	1	46,000.00	44,000.00		44,000.00	43,709.04	290.96
Other Expenses	20-150	2	80,000.00	96,400.00		96,400.00	22,956.92	73,443.08

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
Legal Services and Costs						-		-
Other Expenses	20-155	2	130,000.00	115,000.00		115,000.00	22,990.00	92,010.00
						-		-
Engineering Services and Costs						-		-
Other Expenses	20-165	2	70,000.00	25,000.00		25,000.00	3,300.00	21,700.00
						-		-
LAND USE ADMINISTRATION						-		-
Planning Board						-		-
Salaries and Wages	21-180	1	40,000.00	40,000.00		40,000.00	15,753.00	24,247.00
Other Expenses	21-180	2	30,000.00	30,650.00		30,650.00	14,689.07	15,960.93
						-		-
Zoning Board						-		-
Salaies and Wages	21-185	1	30,000.00	35,000.00		35,000.00	12,000.00	23,000.00
Other Expenses	21-185	2	4,500.00	4,500.00		4,500.00	120.96	4,379.04
						-		-
INSURANCE						-		-
General Liability	23-210	2	178,719.00	164,074.00		164,074.00	164,074.00	-
Workers Compensation	23-215	2	166,178.00	164,334.00		164,334.00	164,334.00	-
Employee Group Health	23-220	2	1,164,030.00	1,145,600.00		1,147,800.00	1,056,034.23	91,765.77
Health Benefit Waiver	23-222	2	15,000.00	15,000.00		15,000.00	7,266.42	7,733.58

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS						-		-
Police						-		-
Salaries and Wages	25-240	1	2,800,000.00	2,300,000.00		2,300,000.00	2,201,368.01	98,631.99
Other Expenses	25-240	2	220,000.00	220,000.00		229,500.00	177,182.17	52,317.83
						-		-
Emergency Management						-		-
Other Expenses	25-252	2	2,500.00	2,500.00		2,500.00		2,500.00
						-		-
First Aid Organization						-		-
Other Expenses	25-260	2	65,000.00	65,000.00		65,000.00	62,230.64	2,769.36
						-		-
Fire						-		-
Salaries and Wages	25-265	1	300,000.00	300,000.00		300,000.00	284,616.74	15,383.26
Other Expenses	25-265	2	182,500.00	182,500.00		182,500.00	148,522.95	33,977.05
						-		-
Municipal Prosecutor						-		-
Salaries and Wages	25-275	1	34,500.00	34,500.00		34,500.00	33,177.60	1,322.40
Other Expenses	25-275	2	300.00	300.00		300.00		300.00
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS						-		-
Streets and Road						-		-
Road Repairs and Maintenance						-		-
Salaries and Wages	26-290	1	460,000.00	435,000.00		425,000.00	375,133.80	49,866.20
Other Expenses	26-290	2	185,000.00	187,700.00		191,200.00	88,880.18	102,319.82
						-		-
Traffic Signal Maintenance						-		-
Other Expenses	26-291	2	1,000.00	7,500.00		7,500.00	275.74	7,224.26
						-		-
Garbage and Trash Removal						-		-
Salaries and Wages	26-305	1	200,000.00	200,000.00		210,000.00	146,907.57	63,092.43
Other Expenses	26-305	2	50,000.00	70,000.00		70,000.00	22,717.78	47,282.22
						-		-
Public Buildings and Grounds						-		-
Other Expenses	26-310	2	80,000.00	75,000.00		75,000.00	66,429.91	8,570.09
						-		-
Vehicle Maintenance						-		-
Other Expenses	26-315	2	100,000.00	100,000.00		100,000.00	81,469.17	18,530.83
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Deal Lake Weed Control						-		-
Other Expenses	26-320	2	1,750.00	1,750.00		1,750.00	1,750.00	-
						-		-
HEALTH AND HUMAN SERVICES FUNCTIONS						-		-
Board of Health						-		-
Other Expenses	27-330	2	34,000.00	34,000.00		34,500.00	34,475.88	24.12
						-		-
Dog Regulation						-		-
Other Expenses	27-340	2	10,000.00	10,000.00		9,500.00	6,508.50	2,991.50
						-		-
Aid to Health Care Facilities						-		-
Other Expenses	27-365	2	500.00	500.00		500.00		500.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PARK AND RECREATION FACILITIES						-		-
Recreation						-		-
Other Expenses	28-370	2	2,000.00	1,400.00		1,400.00	1,190.98	209.02
						-		-
Parks and Playgrounds						-		-
Other Expenses	28-375	2	50,000.00	50,000.00		24,000.00	11,690.00	12,310.00
						-		-
Deal Casino and Beach Front Facilities						-		-
Salaries and Wages	28-380	1	930,000.00	830,000.00		850,000.00	827,213.55	22,786.45
Other Expenses	28-380	2	275,000.00	220,800.00		220,800.00	178,603.93	42,196.07
						-		-
Conover Pavilion						-		-
Salaries and Wages	28-380	1	70,000.00	60,000.00		60,000.00	60,000.00	-
Other Expenses	28-380	2	40,000.00	36,800.00		36,800.00	33,857.08	2,942.92
						-		-
Park and Recreation Facilities						-		-
Lifeguard Services	28-370	2	-	25,500.00		25,500.00	25,500.00	-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court						-		-
Salaries and Wages	43-490	1	130,000.00	135,000.00		135,000.00	101,941.91	33,058.09
Other Expenses	43-490	2	40,000.00	40,000.00		40,000.00	25,783.28	14,216.72
						-		-
Public Defender						-		-
Other Expenses	43-495	2	5,000.00	5,000.00		5,000.00	2,010.00	2,990.00
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	182,000.00	182,000.00		182,000.00	167,091.67	14,908.33
Other Expenses	22-195	2	30,000.00	30,000.00		30,000.00	17,699.55	12,300.45
						-		-
Sub-Code Officials						-		-
Plumbing Sub-Code Official						-		-
Salaries and Wages	22-196	1	17,000.00	17,000.00		17,000.00	15,764.70	1,235.30
Other Expenses	22-196	2	200.00	200.00		200.00	-	200.00
						-		-
Fire Sub-Code Official						-		-
Salaries and Wages	22-197	1	15,000.00	15,000.00		15,000.00	10,306.91	4,693.09
Other Expenses	22-197	2	400.00	400.00		400.00	225.51	174.49
						-		-
Electrical Inspector						-		-
Salaries and Wages	22-198	1	17,000.00	16,000.00		16,000.00	13,919.40	2,080.60
Other Expenses	22-198	2	200.00	200.00		200.00		200.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Accumulated Leave Compensation	30-415	2	20,000.00	20,000.00		20,000.00		20,000.00
						-		-
UTILITY EXPENSES AND BULK PURCHASES						-		-
Electricity	31-430	2	65,000.00	65,000.00		65,000.00	54,221.60	10,778.40
Street Lighting	31-435	2	78,000.00	74,000.00		74,000.00	73,829.55	170.45
Telephone	31-440	2	10,000.00	10,000.00		10,000.00	6,079.10	3,920.90
Water	31-445	2	25,000.00	25,000.00		25,000.00	13,560.53	11,439.47
Gas	31-446	2	34,000.00	35,000.00		35,000.00	26,065.52	8,934.48
Sewerage Processing and Disposal	31-455	2	46,000.00	45,000.00		45,000.00	38,000.00	7,000.00
Gasoline	31-460	2	135,000.00	140,000.00		140,000.00	98,190.06	41,809.94
Landfill / Solid Waste Disposal	32-465	2	260,000.00	255,000.00		255,000.00	243,944.11	11,055.89
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
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						-		-
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						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		9,826,877.00	9,081,010.00	-	9,062,210.00	7,808,843.45	1,253,366.55
B. Contingent	35-470	2	20,000.00	1,000.00	XXXXXXXXXX	1,000.00		1,000.00
Total Operations Including Contingent - within "CAPS"	34-201		9,846,877.00	9,082,010.00	-	9,063,210.00	7,808,843.45	1,254,366.55
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	5,640,700.00	4,949,502.00	-	4,969,502.00	4,571,884.30	397,617.70
Other Expenses (Including Contingent)	34-201	2	4,206,177.00	4,132,508.00	-	4,093,708.00	3,236,959.15	856,748.85

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	170,767.00	171,049.11		171,049.11	171,048.11	1.00
Social Security System (O.A.S.I.)	36-472	280,000.00	271,048.11		271,048.11	242,606.40	28,441.71
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	996,727.00	949,741.30		949,741.30	949,741.30	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	15,000.00	15,000.00		33,800.00	33,712.66	87.34
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477				-		-
State Disability Insurance	36-476	6,000.00	6,000.00		6,000.00	3,132.62	2,867.38
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	1,468,494.00	1,412,838.52	-	1,431,638.52	1,400,241.09	31,397.43
(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	11,315,371.00	10,494,848.52	-	10,494,848.52	9,209,084.54	1,285,763.98

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE						-		-
Employee Group Health	23-220	2	114,267.00			-		-
						-		-
Tax Appeals	20-150	2	30,000.00	30,000.00		30,000.00	4,738.00	25,262.00
						-		-
911 Emergency Services	42-115	2	8,000.00	8,000.00		8,000.00	7,626.00	374.00
MOCERT Tactical Team	42-119	2	2,600.00	2,600.00		2,600.00	420.00	2,180.00
Reverse 911 Emergency Service	42-120	2	500.00	500.00		500.00		500.00
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
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						-		-
Total Other Operations - Excluded from "CAPS"	34-300		155,367.00	41,100.00	-	41,100.00	12,784.00	28,316.00

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Department of Public Affairs and Public Safety				-		-		-
Police Services - Borough of Interlaken	42-102	1	728,398.19	714,115.93		714,115.93	714,115.93	-
Police Services - Village of Loch Arbour	42-102	1	193,759.16	189,959.94		189,959.94	189,959.94	-
Municipal Court Service - Village of Loch Arbour	42-108	1	10,879.20	10,665.89	-	10,665.89	10,665.89	-
						-		-
DPW, Parks & Public Property				-		-		-
Public Works Services - Vallage of Loch Arbour	42-105	1	149,870.00	145,505.00		145,505.00	145,505.00	-
Bleach Cleaning Service - Village of Loch Arbour	42-105	2	15,000.00	15,000.00		15,000.00	15,000.00	-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					-		-	
					-		-	
					-		-	
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					-		-	
					-		-	
Total Interlocal Municipal Service Agreements	42-999	1,097,906.55	1,075,246.76	-	1,075,246.76	1,075,246.76	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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					-		-	
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899				-	-	-	
					-	-	-	
Reserve for Municipal Court Alcohol, Education and Rehabilitation Fund Municipal Court	41-501	2	1,287.13	454.28	454.28	454.28	-	
Reserve for Body Armor Fund	41-505	2	1,842.44	1,779.76	1,779.76	1,779.76	-	
Reserve for Distracted Driving Grant	41-508	2			-	-	-	
Reserve for Drunk Driving Enforcement Fund	41-510	2			-	-	-	
Reserve for Recycling Tonnage Grant	41-569	2		2,447.04	2,447.04	2,447.04	-	
Reserve for Clean Communities Grant	41-602	2	9,139.63	8,046.83	8,046.83	8,046.83	-	
Reserve for Bullet Proof Vest	41-693	2		-	-	-	-	
Reserve for Body Camera	41-502	2			-	-	-	
Reserve for Stormwater Assistance	41-744	2		15,000.00	15,000.00	15,000.00	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS" (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		12,269.20	27,727.91	-	27,727.91	27,727.91	-
Total Operations - Excluded from "CAPS"	34-305		1,265,542.75	1,144,074.67	-	1,144,074.67	1,115,758.67	28,316.00
Detail:								
Salaries & Wages	34-305	1	1,082,906.55	1,060,246.76	-	1,060,246.76	1,060,246.76	-
Other Expenses	34-305	2	182,636.20	83,827.91	-	83,827.91	55,511.91	28,316.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(C) Capital Improvements - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		8,750,000.00	4,650,000.00	-	4,650,000.00	4,500,000.00	150,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875			XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & 40A:4-	46-871			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480				-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	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	10,015,542.75	5,794,074.67	-	5,794,074.67	5,615,758.67	178,316.00

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 "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407				-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409	-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	10,015,542.75	5,794,074.67	-	5,794,074.67	5,615,758.67	178,316.00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	21,330,913.75	16,288,923.19	-	16,288,923.19	14,824,843.21	1,464,079.98
(M) Reserve for Uncollected Taxes	50-899	675,000.00	595,000.00	XXXXXXXXXX	595,000.00	595,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499	22,005,913.75	16,883,923.19	-	16,883,923.19	15,419,843.21	1,464,079.98

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	11,315,371.00	10,494,848.52	-	10,494,848.52	9,209,084.54	1,285,763.98
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	155,367.00	41,100.00	-	41,100.00	12,784.00	28,316.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	1,097,906.55	1,075,246.76	-	1,075,246.76	1,075,246.76	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	12,269.20	27,727.91	-	27,727.91	27,727.91	-
Total Operations Excluded from "CAPS"	34-305	1,265,542.75	1,144,074.67	-	1,144,074.67	1,115,758.67	28,316.00
(C) Capital Improvements	44-999	8,750,000.00	4,650,000.00	-	4,650,000.00	4,500,000.00	150,000.00
(D) Municipal Debt Service	45-999	-	-	-	-	-	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	675,000.00	595,000.00	XXXXXXXXXX	595,000.00	595,000.00	XXXXXXXXXX
Total General Appropriations	34-499	22,005,913.75	16,883,923.19	-	16,883,923.19	15,419,843.21	1,464,079.98

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR 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	550,000.00	550,000.00	XXXXXXXXXX	550,000.00		550,000.00
Capital Outlay	55-512				-		-
					-		-
					-		-
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				-		XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR 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
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	75,000.00	85,000.00		85,000.00		85,000.00
Social Security System (O.A.S.I.)	55-541	32,000.00	30,000.00		30,000.00		30,000.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL SEWER UTILITY APPROPRIATIONS	55-599	1,772,000.00	1,735,000.00	-	1,735,000.00	778,458.58	956,541.42

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2025 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: Developer's Escrow, Parking Offenses Adjudication Act, Housing and Community Development Act, Municipla Public Defender, Law Enforcement Trust Fund, Accumulated Absenses, Outside Employment of Off Duty Police Officer, Recreation Trust Fund, Uniform Fire Safety Act Penalties, Storm Recovery Trust Fund, Donations Police Department

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

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2024

ASSETS	
Cash and Investments	21,361,992.30
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXXXX
Taxes Receivable	359,839.59
Tax Title Lien Receivable	3,407.39
Property Acquired by Tax Title Lien Liquidation	
Other Receivables	5,712.27
Deferred Charges Required to be in 2025 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2025	-
Total Assets	21,730,951.55

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	5,132,216.62
Reserves for Receivables	368,959.25
Surplus	16,229,775.68
Total Liabilities, Reserves and Surplus	21,730,951.55

School Tax Levy Unpaid	1,107,977.30
Less: School Tax Deferred	231,233.50
*Balance Included in Above "Cash Liabilities"	876,743.80

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	14,866,184.16	12,860,157.75
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXXXX	XXXXXXXXXX
Current Taxes:*(Percentage Collected 2024: 98.31%, 2023: 97.86%)	20,981,948.70	19,392,907.96
Delinquent Taxes	440,624.67	377,177.38
Other Revenues and Additions to Income	8,625,935.47	7,641,206.96
Total Funds	44,914,693.00	40,271,450.05
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	16,288,923.19	14,009,278.08
School Taxes (Including Local and Regional)	2,215,953.00	2,172,502.00
County Taxes (Including Added Tax Amounts)	10,179,527.13	9,223,485.81
Special District Taxes		
Other Expenditures and Deductions from Income	514.00	
Total Expenditures and Tax Requirements	28,684,917.32	25,405,265.89
Less: Expenditures to be Raised by Future Taxes	-	-
Total Adjusted Expenditures and Tax Requirements	28,684,917.32	25,405,265.89
Surplus Balance, December 31	16,229,775.68	14,866,184.16

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	16,229,775.68
Current Surplus Anticipated in 2025 Budget	8,300,000.00
Surplus Balance Remaining	7,929,775.68

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

2025
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

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

The Board of Commissioners have proposed the following improvement program for the period 2025 through 2027, inclusive. The project and its priority of accomplishment is subject to the availability of funds, its legal appropriation by budget and/or ordinance adoption after public hearing thereon.

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

BOROUGH OF DEAL

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 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	
General Capital Fund:		-							
Purchase & Improvements to DPW Equipment/Vehicles	1	200,000.00				200,000.00			
Various Improvements to Streets & Drains	2	1,500,000.00				1,309,726.00	190,274.00		
Improvements to Beach Club	3	6,000,000.00				6,000,000.00			
Purchase of Ambulance	4	300,000.00				300,000.00			
Improvements to Street Lights	5	1,000,000.00				1,000,000.00			
		-							
		-							
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		-							
		-							
TOTAL - THIS PAGE	XXXXX	9,000,000.00	-	-	8,809,726.00	-	190,274.00	-	-

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

BOROUGH OF DEAL

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
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		-							
TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

BOROUGH OF DEAL

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
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		-							
TOTAL - ALL PROJECTS	XXXXX	9,000,000.00	-	-	8,809,726.00	-	190,274.00	-	-

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

Local Unit

BOROUGH OF DEAL

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
General Capital Fund:	-			-						
Purchase & Improvements to DPW Equipment/Vehicles	200,000.00			200,000.00						
Various Improvements to Streets & Drains	1,500,000.00			1,309,726.00		190,274.00				
Improvements to Beach Club	6,000,000.00			6,000,000.00						
Purchase of Ambulance	300,000.00			300,000.00						
Improvements to Street Lights	1,000,000.00			1,000,000.00						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	9,000,000.00	-	-	8,809,726.00	-	190,274.00	-	-	-	-

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

Local Unit

BOROUGH OF DEAL

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
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	-			-						
	-			-						
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	-			-						
	-			-						
	-			-						
TOTAL - ALL PROJECTS	9,000,000.00	-	-	8,809,726.00	-	190,274.00	-	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 9,846,877.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,468,494.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,265,542.75
(c) Capital Improvements	44-999	\$ 8,750,000.00
(d) Municipal Debt Service	45-999	\$ -
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 675,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 22,005,913.75

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the _____ day of _____, 2025. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2025 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

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

Signature

BOROUGH OF DEAL

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2024	APPROPRIATIONS	FCOA	Appropriated		Expended 2024	
		2025	2024				for 2025	for 2024	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:			(Date)		Payment of Bond Principal	54-920-2				XXXXXXXXXX
Rate Assessed:		\$			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Tax Collected to date:		\$			Interest on Bonds	54-930-2				XXXXXXXXXX
Total Expended to date:		\$			Interest on Notes	54-935-2				XXXXXXXXXX
Total Acreage Preserved to date:			(Acres)		Reserve for Future Use	54-950-2				-
Recreation land preserved in 2024:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2024:			(Acres)							

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

Contracting Unit: BOROUGH OF DEAL

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.

4/1/2025
Date

clerk@dealborough.com
Clerk of the Governing Body