

2025 MUNICIPAL BUDGET

Municipal Budget of the _____ Borough of Carlstadt Borough, County of Bergen 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

23rd 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 23rd day of April, 2025

DocuSigned by:
Claire Foy
Clerk
CLAIRE FOY
Address
500 MADISON STREET
Address
2015317184
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 23rd day of April, 2025

DocuSigned by:
Paul Habini
Registered Municipal Accountant
70 Grand Avenue
Address
River Edge, NJ 07661
Address
201-933-5566
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 23rd day of April, 2025

DocuSigned by:
ASHLEY MARRONE
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: _____

Local Examination? Yes No

SECTION 2 - UPON ADOPTION FOR YEAR 2025

RESOLUTION

Be it Resolved by the _____ of the _____ Borough
of Carlstadt Borough, County of Bergen 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) \$ 27,115,718.70 (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) \$ 325,390.00 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 0 (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 1,143,321.64 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

	STOLTZ LENOY EMERSON FONSECA		
Ayes		Nays	
		Abstained	
		Absent	DeBIASE ROSEMAN

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100		1,440,000.00
Miscellaneous Revenues Anticipated	13-099		5,783,930.41
Receipts from Delinquent Taxes	15-499		141,454.78
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190		27,115,718.70
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
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 <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
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			
Total Revenues	07-192		0
	13-299		34,481,103.89

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 23,509,178.07
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 0
(g) Cash Deficit	46-885	\$ 0
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 5,413,390.82
(c) Capital Improvements	44-999	\$ 300,000.00
(d) Municipal Debt Service	45-999	\$ 4,778,535.00
(e) Deferred Charges - Municipal	46-999	\$ 40,000.00
(f) Judgments	37-480	\$ 0
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ 0
(g) Cash Deficit	46-885	\$ 0
(k) For Local District School Purposes	29-410	\$ 0
(m) Reserve for Uncollected Taxes	50-899	\$ 440,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	0
Total Appropriations	34-499	\$ 34,481,103.89

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 23rd day of April, 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 23rd day of April, 2025, Chare Foy, Clerk

DocuSigned by:

 21006E737CB14 Signature

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

Contracting Unit: Carlstadt 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.

04/23/2025
Date

DocuSigned by:
Chase Fay
Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

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

 Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County,
 - f) and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- g) In all applicable signature lines, insert the email address of the applicable official.
- h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
 Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via
 - i) the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included).**
 Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the
 - j) FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**
- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
 On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special
 - m) Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- n) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

Instructions to Complete the 2024 to 2025 "Data Rollover" Process

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

b) On the 2025 budget, navigate to the "Key Inputs" tab.

****IMPORTANT: Macros must be enabled in excel in order for the data rollover process to run successfully.****

c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.

d) First, click the button for current fund. It will prompt you to select your 2024 adopted excel budget from your computer.

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

e) **briefly flash rapidly.**

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

f) as the current fund process.

g) Once complete, review the 2025 template to ensure information has successfully copied from the 2024 adopted budget.

PLEASE NOTE:

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

Information Required for Municipal Budget Document:	Municipal Budget Version 2025.0 Responses and Data	
Name and County of Municipality	Carlstadt Borough, Bergen County	
Full Name of Municipality	BOROUGH OF CARLSTADT	
County of Municipality	BERGEN	
Name of Municipality	CARLSTADT	
Type	BOROUGH	
Governing Body Type	COUNCIL MEMBERS	
Location	Municipal Building	
Address	500 Madison Street	
Address	Carlstadt, NJ 07072	
Phone	201-939-2850	
Fax	201-939-4522	
Clerk	Claire Foy	Cert # 442
Tax Collector	Chris Assenheimer	1347
Chief Financial Officer	Ashley Morrone	N-1617
Registered Municipal Accountant	Paul W. Garbarini	534
Municipal Attorney	Joseph R. Donahue	
Newspaper	The Record	
Date of Introduction	Day	Month
Date of Advertisement	19	March
Date of Public Hearing	2	April
	23	April
Time of Public Hearing	7:00	
Net Valuation Taxable Current		3,404,433,051
Net Valuation Taxable Prior		3,253,904,492
		150,528,559

Budget Year	2025	Budget Year Type:	Calendar Year
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Municipal Code	0205
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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	STORM WATER	
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 "Exp
Grant Revenues (Sheet 9)	Standard <i>"Standard" will provide two (2) sheets for Grant R</i>
Other Special Item Revenues (Sheet 10)	Standard <i>"Standard" will provide two (2) sheets for Other Sp</i>
General Appropriations (Sheet 15)	Standard <i>"Standard" will provide nine (9) sheets for Genera</i>
Grant Appropriations (Sheet 24)	Standard <i>"Standard" will provide three (3) sheets for Grant ,</i>
Capital Improvements (Sheets 40b, 40c, 40d)	Standard <i>"Standard" will provide three (3) sheets per section</i>

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



Date of Original Appt.

Calendar or State Fiscal

Movement Program

6

2025

2030

needed" only as needed.

venues.

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l Appropriations.

Appropriations.

n.

2025 Municipal Budget

of the BOROUGH of CARLSTADT County of
 BERGEN for the fiscal year 2025.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2025		2024
1. Surplus	1,440,000		1,140,000
2. Total Miscellaneous Revenues	5,783,930		6,134,811
3. Receipts from Delinquent Taxes	141,455		160,618
4. a) Local Tax for Municipal Purposes	25,972,397		23,325,992
b) Addition to Local School District Tax			
c) Minimum Library Tax	1,143,322		1,093,281
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	27,115,719		24,419,273
Total General Revenues	34,481,104		31,854,701

Summary of Appropriations	2025 Budget	Final 2024 Budget
1. Operating Expenses: Salaries & Wages	10,463,085	10,124,971
Other Expenses	15,858,214	15,671,570
2. Deferred Charges & Other Appropriations	2,641,270	2,652,816
3. Capital Improvements	300,000	300,000
4. Debt Service (Include for School Purposes)	4,778,535	2,665,345
5. Reserve for Uncollected Taxes	440,000	440,000
Total General Appropriations	34,481,104	31,854,701
Total Number of Employees		

2025 Dedicated	STORM WATER	Utility Budget
Summary of Revenues		Anticipated
		2025
		2024
1. Surplus		
2. Miscellaneous Revenues	760,000	
3. Deficit (General Budget)		
Total Revenues	760,000	
Summary of Appropriations		2025 Budget
		Final 2024 Budget
1. Operating Expenses: Salaries & Wages	200,000	
Other Expenses	463,960	
2. Capital Improvements	75,000	
3. Debt Service		
4. Deferred Charges & Other Appropriations	21,040	
5. Surplus (General Budget)		
Total Appropriations	760,000	
Total Number of Employees		

Balance of Outstanding Debt						
		Bonds, Notes and Leases		Storm Water		ABNI
Interest		1,101,760.00				
Principal		1,376,775.00				
Outstanding Balance		32,578,000.00				5,888,000.00

**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)	34,041,103.89	XXXXXXXXXXXX
2	Local District School Tax		13,516,689.00
	Actual		
	Estimate	13,855,000.00	XXXXXXXXXXXX
	3	Regional School District Tax	
	Actual		
	Estimate		XXXXXXXXXXXX
4	Regional High School Tax		8,124,091.00
	Actual		
	Estimate	8,330,000.00	XXXXXXXXXXXX
	5	County Tax	
Actual			
	Estimate	7,845,000.00	XXXXXXXXXXXX
	6	Special District Tax	
Actual			
	Estimate		XXXXXXXXXXXX
	7	Municipal Open Space	
Actual			
	Estimate	325,390.00	XXXXXXXXXXXX
	8	Municipal Arts and Culture	
Actual			
	Estimate		XXXXXXXXXXXX
	9	Total General Appropriations & Other Taxes	64,396,493.89
10	Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5)	7,365,385.19	
11	Cash Required from 2025 to Support Local Municipal Budget and Other Taxes	57,031,108.70	
12	Amount of Item 11 divided by 99.23%		
	equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	57,471,108.70	
<u>Analysis of Item 12:</u>			
	Local School District Tax (Line 2 Above)	13,855,000.00	
	Regional School District Tax (Line 3 Above)	-	
	Regional High School Tax (Line 4 Above)	8,330,000.00	
	County Tax (Line 5 Above)	7,845,000.00	
	Special District Tax (Line 6 Above)	-	
	Municipal Open Space Tax (Line 7 Above)	325,390.00	
	Municipal Arts and Culture Tax (Line 8 Above)	-	
	Tax in Local Municipal Budget	27,115,718.70	
	Total Amount (Line 12)	57,471,108.70	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	440,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>			
	Item 1 - Total General Appropriations	34,041,103.89	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	440,000.00	
	Subtotal	34,481,103.89	
	Less: Item 10 - Total Anticipated Revenues	7,365,385.19	
	Amount to Be Raised by Taxation in Municipal Budget	27,115,718.70	

Local Tax for Municipal Purpose	25,972,397.06
Addition to Local District School Tax	
Minimum Library Tax	1,143,321.64

BOROUGH OF CARLSTADT SUMMARY OF 2025 BUDGET

Total Budget	34,481,103.89	100.0%	Future Budget Projections					
			2026	2027	2028	2029	2030	
Employee Costs:								
Salaries & Wages								
Sheet 17	10,463,085.29		102.00%	10,672,347.00	10,885,793.94	11,103,509.81	11,325,580.01	11,552,091.61
Sheet 25	-		102.00%	-	-	-	-	-
Total	10,463,085.29			10,672,347.00	10,885,793.94	11,103,509.81	11,325,580.01	11,552,091.61
Social Security								
Sheet 19	490,000.00		102.00%	499,800.00	509,796.00	519,991.92	530,391.76	540,999.59
Pensions etc.								
Sheet 19	646,833.00		102.00%	659,769.66	672,965.05	686,424.35	700,152.84	714,155.90
Sheet 19	1,454,437.00		105.00%	1,527,158.85	1,603,516.79	1,683,692.63	1,767,877.26	1,856,271.13
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	99,000.00		106.00%	104,940.00	111,236.40	117,910.58	124,985.22	132,484.33
Direct Employee Costs	13,153,355.29	38.1%						
General Liability Insurance								
Sheet 14	-	0.0%						
Debt Service:								
Sheet 27	4,778,535.00	13.9%						
Reserve for Uncollected Taxes:								
Sheet 29	440,000.00	1.3%						
Capital Funds:								
Sheet 26a	300,000.00	0.9%						
Deferred Charges:								
Sheet 28	40,000.00	0.1%						
Grants:								
Sheet 25 (less Salaries & Wages above)	1,509,234.95	4.4%						
All Other Departmental OE's:								
Various Line Items	14,259,978.65	41.4%	102.00%	14,545,178.23	14,836,081.79	15,132,803.43	15,435,459.50	15,744,168.69
Projected Budget Totals				28,009,193.73	28,619,389.97	29,244,332.73	29,884,446.59	30,540,171.25

BOROUGH OF CARLSTADT 2025 BUDGET FUNDING

Budget Funding:	
Fund Balance	1,440,000.00
Local Revenues	3,237,248.54
State Aid	1,038,406.00
Grants	1,508,275.87
Delinquent Tax	141,454.78
Local Purpose Tax	27,115,718.70
	34,481,103.89
Ratables	3,404,433,051
Tax Rate	0.763
Increase	0.763

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
28,009,193.73	28,444,389.97	28,894,332.73	29,359,446.59	29,840,171.25
28,009,193.73	28,619,389.97	29,244,332.73	29,884,446.59	30,540,171.25
3,412,433,051	3,420,433,051	3,428,433,051	3,436,433,051	3,444,433,051
0.821	0.832	0.843	0.854	0.866
0.058	0.011	0.011	0.012	0.012

COMPARISON OF REVENUES & APPROPRIATIONS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
REVENUES				
Surplus	1,440,000.00	1,140,000.00	300,000.00	26.32%
Local	3,237,248.54	2,233,341.25	1,003,907.29	44.95%
State Aid	1,038,406.00	1,151,143.19	(112,737.19)	-9.79%
State & Federal Grants	1,508,275.87	2,750,326.40	(1,242,050.53)	-45.16%
Delinquent Tax	141,454.78	160,617.83	(19,163.05)	-11.93%
Local Purpose Tax	25,972,397.06	23,325,991.67	2,646,405.39	11.35%
Minimum Library Tax	1,143,321.64	1,093,281.04	50,040.60	4.58%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	<u>34,481,103.89</u>	<u>31,854,701.38</u>	<u>2,626,402.51</u>	8.24%
APPROPRIATIONS				
Salaries & Wages	10,463,085.29	10,012,479.52	450,605.77	4.50%
Other Expenses	14,348,978.65	13,030,214.42	1,318,764.23	10.12%
Statutory & Deferred Charges	2,641,270.00	2,632,815.70	8,454.30	0.32%
State & Federal Grants	1,509,234.95	2,750,326.40	(1,241,091.45)	-45.13%
Capital (without grants)	300,000.00	300,000.00	-	0.00%
Debt Service	4,778,535.00	2,688,865.34	2,089,669.66	77.72%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	440,000.00	440,000.00	-	0.00%
TOTAL APPROPRIATIONS	<u>34,481,103.89</u>	<u>31,854,701.38</u>	<u>2,626,402.51</u>	0.082449
Adopted Emergencies		-		

LOCAL TAX LEVY AND ASSESSED VALUES

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
Local Purpose Tax Levy (only)	25,972,397.06	23,325,991.67	2,646,405.39	11.35%
Local Tax Rate	0.7629	0.0000	0.7629	#DIV/0!
Assessed Valuation	3,404,433,051	3,253,904,492	150,528,559	4.63%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP 2.50%	CAP COLA		
CAP Base from Prior Year	22,758,634.01	22,758,634.01	27,629,209.53	MAX
Rate Applied	2.50%	3.50%	25,972,397.06	ACTUAL
Allowable CAP	23,327,599.86	23,555,186.20	(1,656,812.46)	+ OR ()
Additions:				Must be zero or () to Introduce Budget
See Sheet 3b	(46,007.92)	(46,007.92)		
Other				
Total CAP Allowable	23,281,591.94	23,509,178.28		
Budget Expenditures Sheet 19	23,509,178.07	23,509,178.07		
Remaining or (Excess)	<u>(227,586.13)</u>	<u>0.21</u>		

CONDITION OF SURPLUS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>
Available	3,263,946.92	2,930,177.71	333,769.21
Used to Fund Budget	1,440,000.00	1,140,000.00	300,000.00
Remaining Balance	<u>1,823,946.92</u>	<u>1,790,177.71</u>	<u>33,769.21</u>

% OF TAX COLLECTION

	<u>CURRENT</u>	<u>PRIOR</u>	<u>CHANGE</u>
Actual Percentage of Collection	99.29%	99.61%	-0.32%
Used for Reserve for Taxes	99.23%	99.16%	0.07%
Remaining	0.06%	0.45%	-0.39%

2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF CARLSTADT

COUNTY: BERGEN

<u>Robert Zimmermann</u> Mayor's Name	<u>2027</u> Term Expires
---	------------------------------------

Municipal Officials	
<u>Claire Foy</u> Municipal Clerk	Date of Orig. Appt. <u>442</u> Cert. No.
<u>Chris Assenheimer</u> Tax Collector	<u>1347</u> Cert. No.
<u>Ashley Morrone</u> Chief Financial Officer	<u>N-1617</u> Cert. No.
<u>Paul W. Garbarini</u> Registered Municipal Accountant	<u>534</u> Lic. No.
<u>Joseph R. Donahue</u> Municipal Attorney	
<div style="background-color: #e0e0e0; height: 20px; width: 100%;"></div>	
<div style="background-color: #e0e0e0; height: 20px; width: 100%;"></div>	

Official Mailing Address of Municipality

Municipal Building
500 Madison Street
Carlstadt, NJ 07072

Fax #: 201-939-4522

Governing Body Members	
Name	Term Expires
<div style="background-color: #e0e0e0; height: 20px; width: 100%;"></div>	<div style="background-color: #e0e0e0; height: 20px; width: 100%;"></div>
<u>David Stoltz</u>	<u>2025</u>
<u>Suzanne Fonseca</u>	<u>2025</u>
<u>James Lenoy</u>	<u>2026</u>
<u>Joseph Emerson</u>	<u>2026</u>
<u>Diane DeBiase</u>	<u>2027</u>
<u>William Roseman</u>	<u>2027</u>
<div style="background-color: #e0e0e0; height: 20px; width: 100%;"></div>	<div style="background-color: #e0e0e0; height: 20px; width: 100%;"></div>
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2025 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of CARLSTADT , County of BERGEN 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

 19 day of March , 2025
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 19 day of March , 2025

 oem@carlstadtnj.us
Clerk
 500 Madison Street
Address
 Carlstadt, NJ 07072
Address
 201-939-2850
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 19 day of March , 2025

<u> officemgr@garbarinicpa.com </u> Registered Municipal Accountant	<u> River Edge, NJ 07661 </u> Address
<u> 70 Grand Avenue, Suite 108 </u> Address	<u> 201-933-5566 </u> 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 19 day of March , 2025

 amorrone@carlstadtnj.us
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 CARLSTADT, County of BERGEN 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 The Record

in the issue of April 2, 2025

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

RECORDED VOTE

(Insert Last Name)

Ayes

STOLTZ
LENOY
EMERSON
ROSEMAN
FONSECA
DeBIASE

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of CARLSTADT, County of BERGEN, on March 19, 2025.

A Hearing on the Budget and Tax Resolution will be held at Municipal Building, on April 23, 2025 at 7:00 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)}	23,509,178.07
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	10,531,925.82
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	10,531,925.82
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	440,000.00
99.23% Percent of Tax Collections	
Building Aid Allowance 2025 - \$	[REDACTED]
for Schools-State Aid 2024 - \$	[REDACTED]
4. Total General Appropriations (Item 9, Sheet 29)	34,481,103.89
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	7,365,385.19
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)	25,972,397.06
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	1,143,321.64

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	STORM WATER Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	29,843,205.38	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	2,011,496.00						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	31,854,701.38	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	30,424,717.60	-	-	-	-	-	-
Reserved	639,478.19	-	-	-	-	-	-
Unexpended Balances Canceled	790,505.59	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	31,854,701.38	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2024	29,843,205.38
Cap Base Adjustment:	238,502.06
Subtotal	30,081,707.44
Exceptions Less:	
Total Other Operations	2,910,851.13
Total Uniform Construction Code	-
Total Interlocal Service Agreement	268,046.90
Total Additional Appropriations	-
Total Capital Improvements	300,000.00
Total Debt Service	2,665,345.00
Transferred to Board of Education	-
Type I School Debt	-
Total Public & Private Programs	738,830.40
Judgements	-
Total Deferred Charges	-
Cash Deficit	-
Reserve for Uncollected Taxes	440,000.00
Total Exceptions	7,323,073.43
Amount on Which CAP is Applied	22,758,634.01
2.5% CAP	568,965.85
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	23,327,599.86

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		23,327,599.86
Additions:		
New Construction (Assessor Certification)		11,824.02
2023 Cap Bank Available		-
2024 Cap Bank Available		(57,831.94)
		-
Total Additions		(46,007.92)
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	23,281,591.94
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	227,586.34
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	23,509,178.28
Total General Appropriations for Municipal Purposes		23,509,178.07
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		(0.21)

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>\$ 6,890,000.00</u>
--	------------------------

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>660,000.00</u>
-------------------------------------	-------------------

<u>6,230,000.00</u>

Budgeted Group Insurance - Inside CAP	<u>5,568,998.00</u>
---------------------------------------	---------------------

Budgeted Group Insurance - Utilities	<u>661,002.00</u>
--------------------------------------	-------------------

Budgeted Group Insurance - Outside CAP	<u>661,002.00</u>
--	-------------------

TOTAL	<u><u>6,230,000.00</u></u>
-------	----------------------------

Instead of receiving Health Benefits, 51 employees have elected an opt-out for 2025. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u><u>\$ 187,175.00</u></u>

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	23,325,991.67
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>23,325,991.67</u>
Plus 2% CAP Increase	<u>466,519.83</u>
ADJUSTED TAX LEVY	<u>23,792,511.50</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>23,792,511.50</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

23,792,511.50

Exclusions:

Allowable Shared Service Agreements Increase		
Allowable Health Insurance Costs Increase	767,616.00	
Allowable Pension Obligations Increases	106,833.00	
Allowable LOSAP Increase		
Allowable Capital Improvements Increase		
Allowable Debt Service and Capital Leases Inc.	2,910,425.00	
Recycling Tax appropriation		
Deferred Charge to Future Taxation Unfunded		
Current Year Deferred Charges: Emergencies	40,000.00	
Add Total Exclusions		<u>3,824,874.00</u>
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		

ADJUSTED TAX LEVY

27,617,385.50

Additions:

New Ratables - Increase for new construction	1,651,400	
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.716</u>	
New Ratable Adjustment to Levy		11,824.02
Amounts approved by Referendum		
Levy CAP Bank Applied		

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

27,629,209.53

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

25,972,397.06

OVER OR (UNDER) 2% LEVY CAP

(1,656,812.46)

(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	20,617,956
Amount to be Raised by Taxation for Municipal Purpose	20,367,338
Available for Banking (CY 2025)	-
Amount Used in CY 2025	-
Balance to Expire	-

2023

Maximum Allowable Amount to be Raised by Taxation	22,002,712
Amount to be Raised by Taxation for Municipal Purpose	21,218,004
Available for Banking (CY 2025 - CY 2026)	584,158
Amount Used in CY 2025	-
Balance to Carry Forward (CY 2026)	584,158

2024

Maximum Allowable Amount to be Raised by Taxation	23,325,992
Amount to be Raised by Taxation for Municipal Purpose	23,325,992
Available for Banking (CY 2025 - CY 2027)	-
Amount Used in CY 2025	-
Balance to Carry Forward (CY 2026 - CY2027)	-

2025

Maximum Allowable Amount to be Raised by Taxation	27,629,210
Amount to be Raised by Taxation for Municipal Purpose	25,972,397
Available for Banking (CY 2026 - CY 2028)	1,656,812

Total Levy CAP Bank

2,240,970

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
1. Surplus Anticipated	08-101	1,440,000.00	1,140,000.00	1,140,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,440,000.00	1,140,000.00	1,140,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	22,800.00	24,000.00	22,921.40
Other	08-104	30,000.00	29,700.00	33,731.00
Fees and Permits	08-105	250,000.00	250,000.00	258,629.82
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	100,000.00	90,000.00	117,007.49
Other	08-109			
Interest and Costs on Taxes	08-112	43,000.00	43,000.00	43,517.86
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	320,000.00	320,000.00	603,459.78
Anticipated Utility Operating Surplus	08-114			
Fees and Permits - UFSA	08-134	8,000.00	8,400.00	8,272.00
Hotel/Motel Tax Revenue	08-229	610,000.00	550,000.00	672,833.71
Traffic Detail Admin Fees	08-135	60,000.00	48,801.00	48,801.00
Due From General Capital- Interfund Receivable	08-229	790,505.59	-	

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	2,234,305.59	1,363,901.00	1,809,174.06

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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160	150,000.00	175,000.00	150,398.15
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	150,000.00	175,000.00	150,398.15

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	132,280.64	129,686.90	129,686.90

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
Clean Community Program Reserve	10-602	-	15,024.88	15,024.88
Clean Community Program 2024	10-602	-	17,065.59	17,065.59
Recycling Tonnage Grant	10-569	-	73,510.29	73,510.29
				-
Municipal Alliance on Alcoholism and Drug Abuse	10-506	3,836.33	-	-
				-
DCA - Broad Street Sports Complex	10-594	1,500,000.00	-	-
Bulletproof Vest Partnership	10-693	1,925.89	-	-
Distracted Driver Incentive Program	10-508	-	5,810.00	5,810.00
COPS Hiring Grant	10-692	-	625,000.00	625,000.00
Body Armor Replacement Fund	10-505	2,513.65	2,419.64	2,419.64
				-
Chapter 159:				-
Pedestrian Safety Grant	10-504	-	1,120.00	1,120.00
Bulletproof Vest Partnership	10-693	-	10,376.00	10,376.00
DCA - Broad Street Sports Complex	10-594	-	2,000,000.00	2,000,000.00
				-
				-

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	1,508,275.87	2,750,326.40	2,750,326.40

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
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	150,492.00	160,893.72	213,665.39
Premium on Bond Anticipation Notes	08-227	121,153.16	113,391.52	113,391.52
Franchise Fee (Verizon)	08-117	45,784.00	48,330.82	48,330.82
Franchise Fee (Comcast)	08-117	16,095.00	16,987.29	16,987.29
Payment in Lieu of Taxes- 192 Paterson Plank Road (Springhill Suites)	08-130	200,000.00	-	-
Reserve for Payments of Bonds and Notes	08-227	187,138.15	225,150.00	225,150.00

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	720,662.31	564,753.35	617,525.02

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	1,440,000.00	1,140,000.00	1,140,000.00
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	2,234,305.59	1,363,901.00	1,809,174.06
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,038,406.00	1,151,143.19	1,151,143.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	150,000.00	175,000.00	150,398.15
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	132,280.64	129,686.90	129,686.90
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	1,508,275.87	2,750,326.40	2,750,326.40
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	720,662.31	564,753.35	617,525.02
Total Miscellaneous Revenues	13-099	5,783,930.41	6,134,810.84	6,608,253.53
4. Receipts from Delinquent Taxes	15-499	141,454.78	160,617.83	124,245.24
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	7,365,385.19	7,435,428.67	7,872,498.77
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	25,972,397.06	23,325,991.67	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	1,143,321.64	1,093,281.04	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	27,115,718.70	24,419,272.71	24,504,225.85
7. Total General Revenues	13-299	34,481,103.89	31,854,701.38	32,376,724.62

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:						-		-
						-		-
Mayor and Council						-		-
Salaries and Wages	20-110	1	66,050.00	64,500.00		64,500.00	64,500.00	-
Borough Clerk Office						-		-
Salaries and Wages	20-120	1	616,000.00	520,000.00		513,059.11	513,059.11	-
Other Expenses	20-120	2	125,000.00	125,000.00		131,500.00	130,449.17	1,050.83
Elections						-		-
Salaries and Wages	20-120	1	7,500.00	2,500.00		2,500.00	2,500.00	-
Other Expenses	20-120	2	6,600.00	5,200.00		6,534.75	6,534.75	-
Financial Administration						-		-
Salaries and Wages	20-130	1	194,000.00	185,000.00		129,128.79	129,128.79	-
Other Expenses	20-130	2	280,000.00	240,000.00		277,000.00	275,459.65	1,540.35
Annual Audit	20-135	2	40,000.00	39,000.00		39,000.00		39,000.00
Data Processing (Technology & Computer Support)						-		-
Other Expenses	20-140	2	40,000.00	-		-		-
Assessment of Taxes						-		-
Salaries and Wages	20-150	1	32,600.00	32,000.00		32,000.00	32,000.00	-
Other Expenses	20-150	2	45,000.00	45,000.00		47,000.00	41,890.00	5,110.00

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
GENERAL GOVERNMENT FUNCTIONS (cont'd):						-	-	
Collection of Taxes						-	-	
Salaries and Wages	20-145	1	97,800.00	95,000.00		87,351.90	87,351.90	-
Other Expenses	20-145	2	18,000.00	18,000.00		18,707.00	18,707.00	-
Tax Appeals - Professional Fees						-	-	
Other Expenses	20-150	2	115,000.00	145,000.00		103,500.00	103,417.50	82.50
Legal Services & Costs						-	-	
Other Expenses	20-155	2	160,000.00	170,000.00		145,000.00	143,188.08	1,811.92
Engineering Services and Costs						-	-	
Other Expenses	20-165	2	80,000.00	115,000.00		70,000.00	58,580.09	11,419.91
						-	-	
LAND USE ADMINISTRATION:						-	-	
Planning Board						-	-	
Salaries and Wages	21-180	1	5,200.00	5,200.00		5,200.00	5,200.00	-
Other Expenses	21-180	2	2,000.00	2,000.00		1,942.72	1,942.72	-
						-	-	
NJSEA Land Use Admin						-	-	
Salaries and Wages	21-181	1	60,000.00	57,000.00		57,000.00	57,000.00	-
						-	-	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION (con't):						-		-
						-		-
Revitalization Consultant						-		-
Other Expenses	21-182	1	110,000.00	-		-	-	-
						-		-
Board of Adjustment						-		-
Salaries and Wages	21-185	1	9,000.00	9,000.00		8,600.04	8,600.04	-
Other Expenses	21-185	2	1,000.00	1,000.00		418.44	418.44	0.00
						-		-
Zoning Official						-		-
Salaries and Wages	21-185	1	95,000.00	95,000.00		95,000.00	95,000.00	-
Other Expenses	21-185	2	4,000.00	4,000.00		4,535.69	4,535.69	0.00
						-		-
Insurance						-		-
Surety Bond Premiums	23-210	2	200.00	200.00		-		-
Unemployment Compensation	23-225	2	45,000.00	45,000.00		33,756.08	33,756.08	-
General Liability	23-210	2	499,375.00	694,234.00		654,959.50	654,959.50	-
Workmen's Compensation	23-215	2	500,000.00	119,025.00		84,025.00	81,697.67	2,327.33
Employee Group Insurance - Net	23-220	2	5,568,998.00	5,111,573.00		5,330,664.14	5,271,942.37	58,721.77
Health Benefits Waiver	23-222	2	187,175.00	154,300.00		155,504.00	155,504.00	-

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 SAFETY:						-		-
Police						-		-
Salaries and Wages	25-240	1	5,031,000.00	4,906,000.00		4,969,000.00	4,930,278.05	38,721.95
Other Expenses	25-240	2	190,000.00	190,000.00		250,650.00	249,071.86	1,578.14
PERC Settlement	25-240	2	-	65,000.00		65,000.00	36,162.27	28,837.73
Body Worn Camera Contract	25-240	2	39,645.00	-		-		-
Special Police						-		-
Salaries and Wages	25-240	1	110,000.00	40,000.00		47,236.40	47,236.40	-
						-		-
Crossing Guards						-		-
Salaries and Wages	25-241	1	320,000.00	320,000.00		313,941.60	313,941.60	-
Other Expenses	25-241	2	4,700.00	4,700.00		4,700.00	-	4,700.00
						-		-
Dispatchers						-		-
Salaries and Wages	25-250	1	202,000.00	202,000.00		170,989.04	170,989.04	-
Other Expenses	25-250	2	4,000.00	6,000.00		804.48	804.48	*
						-		-
Emergency Management Services						-		-
Salaries and Wages	25-252	1	6,600.00	6,600.00		6,600.00	6,600.00	-
Other Expenses	25-252	2	20,000.00	20,000.00		20,000.00	6,528.69	13,471.31

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
Fire Department						-		-
Salaries and Wages	25-255	1	220,000.00	190,000.00		216,581.38	216,581.38	-
Other Expenses	25-255	2	175,000.00	170,000.00		176,500.00	172,976.10	3,523.90
						-		-
First Aid Organization						-		-
Salaries and Wages	25-260	1	120,000.00	85,000.00		114,097.00	114,097.00	-
Other Expenses	25-260	2	35,000.00	35,000.00		35,000.00	35,000.00	-
						-		-
Uniform Fire Safety Act (PL 1983, C383)						-		-
Fire Official						-		-
Salaries and Wages	25-265	1	152,000.00	141,000.00		131,000.00	131,000.00	-
Other Expenses	25-265	2	35,000.00	35,000.00		35,000.00	29,388.74	5,611.26
						-		-
Prosecutor						-		-
Salaries and Wages	25-275	1	15,000.00	14,000.00		17,307.85	17,307.85	-
						-		-
PUBLIC WORKS:						-		-
Streets and Road Maintenance						-		-
Salaries and Wages	26-290	1	680,000.00	895,000.00		730,000.00	646,373.87	83,626.13
Other Expenses	26-290	2	229,000.00	229,000.00		204,000.00	193,673.80	10,326.20

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
Garbage and Trash Removal						-	-	
Salaries and Wages	26-305	1	350,000.00	350,000.00		350,000.00	350,000.00	
Other Expenses - Tipping Fees	26-305	2	380,000.00	380,000.00		380,000.00	344,376.69	
Recycling						-	-	
Salaries and Wages	26-305	1	110,000.00	130,000.00		106,135.03	106,135.03	
Public Building & Grounds						-	-	
Salaries and Wages	26-310	1	1,140,335.29	1,000,000.00		1,090,000.00	1,043,595.64	
Other Expenses	26-310	2	270,000.00	270,000.00		258,500.00	256,539.29	
Borough Mechanic						-	-	
Salaries and Wages	26-315	1	124,000.00	112,000.00		119,535.17	119,535.17	
Other Expenses	26-315	2	200,000.00	200,000.00		180,000.00	171,129.25	
						-	-	
HEALTH AND WELFARE:						-	-	
Board of Health						-	-	
Salaries and Wages	27-330	1	47,000.00	61,000.00		59,652.75	59,652.75	
Other Expenses	27-330	2	4,000.00	4,000.00		3,972.23	3,972.23	
Social Service Director						-	-	
Salaries and Wages	27-330	1	6,000.00	9,500.00		6,000.00	6,000.00	
Senior Transport / Bus Driver						-	-	
Salaries and Wages	27-365	1	82,000.00	82,000.00		67,990.12	67,990.12	

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
RECREATION AND EDUCATION:						-		-
Recreation						-		-
Salaries and Wages	28-370	1	170,000.00	160,000.00		154,077.80	154,077.80	-
Other Expenses	28-370	2	115,000.00	115,000.00		115,000.00	114,800.45	199.55
Senior Citizen Program						-		-
Other Expenses	28-370	2	37,000.00	37,000.00		37,000.00	37,000.00	-
						-		-
COURT AND PUBLIC DEFENDER:						-		-
Municipal Court						-		-
Salaries and Wages	43-490	1	116,000.00	103,000.00		102,530.18	102,530.18	-
Other Expenses	43-490	2	20,000.00	20,000.00		28,600.00	27,068.29	1,531.71
Public Defender (P.L. 1997, C. 256)						-		-
Salaries and Wages	43-495	1	8,000.00	8,000.00		1,500.00	600.00	900.00
						-		-
						-		-
						-		-
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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	160,000.00	160,000.00		159,294.36	158,241.27	1,053.09
Other Expenses	22-195	2	12,000.00	12,000.00		2,549.45	2,549.45	0.00
						-		-
						-		-
						-		-
						-		-
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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
					-		-	
					-		-	
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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
Prior Year Bills	30-410	2	2,729.78	1,613.25		1,613.25	1,613.25	-
						-		-
Celebration of Public Events						-		-
Spring Fest	30-420	2	4,200.00	4,500.00		4,500.00	647.50	3,852.50
Street Fair	30-420	2	14,500.00	4,500.00		4,500.00	4,284.83	215.17
Summer Concert Series	30-420	2	45,000.00	45,000.00		45,000.00	40,100.00	4,900.00
Fall Fest	30-420	2	3,750.00	4,500.00		4,500.00	3,225.41	1,274.59
Winter Fest	30-420	2	4,450.00	4,500.00		4,500.00	4,045.56	454.44
Summer Fest	30-420	2	-	4,500.00		4,500.00	4,500.00	-
Memorial Day Parade	30-420	2	13,000.00	13,000.00		13,000.00	12,900.00	100.00
National Night Out	30-420	2	4,500.00	4,500.00		4,500.00	4,388.42	111.58
Holiday Float	30-420	2	5,000.00	4,500.00		4,500.00	4,500.00	-
						-		-
Salary and Wage Adj.	30-425	1	-	84,671.00		84,671.00	84,670.08	0.92
						-		-
						-		-
						-		-
						-		-
						-		-

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
Utilities:						-		-
Street Lighting	31-435	2	250,000.00	155,000.00		245,000.00	242,226.09	2,773.91
Fire Hydrant Service	31-445	2	145,000.00	135,000.00		137,400.00	125,403.43	11,996.57
Fuel - Gasoline	31-447	2	160,000.00	160,000.00		160,000.00	135,895.97	24,104.03
Gas	31-435	2	35,000.00	35,000.00		35,000.00	17,261.47	17,738.53
Electric	31-435	2	130,000.00	205,000.00		120,000.00	95,586.10	24,413.90
Telephone	31-440	2	95,000.00	90,000.00		90,000.00	82,258.87	7,741.13
Water	31-445	2	45,000.00	45,000.00		45,000.00	25,471.03	19,528.97
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations (Item 8(A)) within "CAPS"	34-199		20,907,908.07	19,867,316.25	-	19,837,316.25	19,310,105.30	527,210.95
B. Contingent	35-470	2	-	-	xxxxxxxxxx	-		-
Total Operations Including Contingent - within "CAPS"	34-201		20,907,908.07	19,867,316.25	-	19,837,316.25	19,310,105.30	527,210.95
Detail:			xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	34-201	1	10,463,085.29	10,124,971.00	-	10,012,479.52	9,841,773.07	170,706.45
Other Expenses (Including Contingent)	34-201	2	10,444,822.78	9,742,345.25	-	9,824,836.73	9,468,332.23	356,504.50

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
Overexpenditure of Appropriations	46-894	2	-	128,454.85	XXXXXXXXXX	128,454.85	128,454.85	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Recycling Program	46-894	2	-	733.00	XXXXXXXXXX	733.00	733.00	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	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX	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
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					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		646,833.00	702,447.85		702,447.85	702,447.85	-
Social Security System (O.A.S.I.)	36-472		490,000.00	490,000.00		470,000.00	458,015.94	11,984.06
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		1,454,437.00	1,321,180.00		1,321,180.00	1,321,180.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		-	-		-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		10,000.00	10,000.00		10,000.00	8,485.87	1,514.13
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		2,601,270.00	2,652,815.70	-	2,632,815.70	2,619,317.51	13,498.19
(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		23,509,178.07	22,520,131.95	-	22,470,131.95	21,929,422.81	540,709.14

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
						-		-
Sewer - Contractual - BCUA	31-456	2	962,424.55	926,686.09		926,686.09	926,686.09	-
Maintenance of Free Public Library	29-390	2	1,143,321.64	1,093,281.04		1,093,281.04	1,093,281.04	-
LOSAP	25-286	2	95,000.00	95,000.00		95,000.00	-	95,000.00
Tax Appeal Refunds	30-426	2	800,000.00	500,000.00		550,000.00	550,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
Approp. CAP Relief LFN #2023-04:						-		-
Solid Waste Collection (Recycling)	26-305	2	-	-		-		-
PERS	36-471	2	-	-		-		-
PFRS	36-471	2	-	-		-		-
General Liability	23-210	2	-	10,263.00		10,263.00	10,263.00	-
Workers Compensation Insurance	23-215	2	-	285,621.00		285,621.00	285,621.00	-
						-		-
Employee Group Health Insurance (Out of CAPs)	23-221	2	661,002.00	-		-		-
						-		-

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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		3,661,748.19	2,910,851.13	-	2,960,851.13	2,865,851.13	95,000.00

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
Joint Meeting	42-119	2	16,560.00	5,000.00		5,000.00	5,000.00	-
						-		-
Shared Services - Municipal Court (Wallington)	42-108	2	137,280.64	129,686.90		129,686.90	125,919.06	3,767.84
						-		-
Shared Services - UCC Official (East Rutherford)	42-118	2	78,147.04	76,188.00		76,188.00	76,187.31	0.69
						-		-
Shared Services - Animal Control (Bergen County)	42-113	2	10,420.00	10,132.00		10,132.00	10,131.48	0.52
						-		-
Shared Services - Property Maintenance (Rutherford)	42-120	2	-	47,040.00		23,519.66	23,519.66	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		242,407.68	268,046.90	-	244,526.56	240,757.51	3,769.05

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899		-			-	-	-
Matching Funds for Grants - Alliance to Prevent A & DA	41-899	2	959.08	-		-	-	-
Clean Community Program Reserve	41-602	2	-	15,024.88		15,024.88	15,024.88	-
Clean Community Program 2024	41-602	2	-	17,065.59		17,065.59	17,065.59	-
Recycling Tonnage Grant	41-569	2	-	73,510.29		73,510.29	73,510.29	-
						-	-	-
Municipal Alliance on Alcoholism and Drug Abuse	41-506	2	3,836.33	-		-	-	-
DCA Broad Street Sports Complex	40-594	2	1,500,000.00	-		-	-	-
Bulletproof Vest Partnership	40-693	2	1,925.89	-		-	-	-
Distracted Driver Incentive Program	40-508	2	-	5,810.00		5,810.00	5,810.00	-
COPS Hiring Grant	40-692	2	-	625,000.00		625,000.00	625,000.00	-
Body Armor Replacement Fund	40-692	2	2,513.65	2,419.64		2,419.64	2,419.64	-
Chapter 159:						-	-	-
Pedestrian Safety Grant	40-504	2	-	1,120.00		1,120.00	1,120.00	-
Bulletproof Vest Partnership	40-693	2	-	10,376.00		10,376.00	10,376.00	-
DCA Broad Street Sports Complex	40-594	2	-	2,000,000.00		2,000,000.00	2,000,000.00	-
						-	-	-

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
Public and Private Programs Offset by Revenues								
						-	-	-
			-			-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

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		1,509,234.95	2,750,326.40	-	2,750,326.40	2,750,326.40	-
Total Operations - Excluded from "CAPS"	34-305		5,413,390.82	5,929,224.43	-	5,955,704.09	5,856,935.04	98,769.05
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	5,413,390.82	5,929,224.43	-	5,955,704.09	5,856,935.04	98,769.05

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(C) Capital Improvements - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		300,000.00	300,000.00	-	300,000.00	300,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(D) Municipal Debt Service - Excluded from "CAPS"			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		1,000,000.00	950,000.00		950,000.00	950,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		376,775.00	763,000.00		790,505.59		XXXXXXXXXX
Interest on Bonds	45-930		225,250.00	235,000.00		235,000.00	235,000.00	XXXXXXXXXX
Interest on Notes	45-935		876,510.00	717,345.00		713,359.75	713,359.75	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
Payment of BAN- Ordinance # 22-01	45-942		1,500,000.00	-		-	-	XXXXXXXXXX
Payment of BAN- Ordinance # 21-11	45-942		800,000.00	-		-	-	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Emergency Authorizations	46-870		-	XXXXXXXXXX	-		XXXXXXXXXX	
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875	40,000.00		XXXXXXXXXX	-		XXXXXXXXXX	
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871			XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	40,000.00	-	XXXXXXXXXX	-	-	XXXXXXXXXX	
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480				-		XXXXXXXXXX	
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.	29-405			XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX			XXXXXXXXXX	
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX			XXXXXXXXXX	
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309	10,531,925.82	8,894,569.43	-	8,944,569.43	8,055,294.79	98,769.05	

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		10,531,925.82	8,894,569.43	-	8,944,569.43	8,055,294.79	98,769.05
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		34,041,103.89	31,414,701.38	-	31,414,701.38	29,984,717.60	639,478.19
(M) Reserve for Uncollected Taxes	50-899		440,000.00	440,000.00	XXXXXXXXXX	440,000.00	440,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		34,481,103.89	31,854,701.38	-	31,854,701.38	30,424,717.60	639,478.19

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	23,509,178.07	22,520,131.95	-	22,470,131.95	21,929,422.81	540,709.14
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	3,661,748.19	2,910,851.13	-	2,960,851.13	2,865,851.13	95,000.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	242,407.68	268,046.90	-	244,526.56	240,757.51	3,769.05
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	1,509,234.95	2,750,326.40	-	2,750,326.40	2,750,326.40	-
Total Operations Excluded from "CAPS"	34-305	5,413,390.82	5,929,224.43	-	5,955,704.09	5,856,935.04	98,769.05
(C) Capital Improvements	44-999	300,000.00	300,000.00	-	300,000.00	300,000.00	-
(D) Municipal Debt Service	45-999	4,778,535.00	2,665,345.00	-	2,688,865.34	1,898,359.75	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	40,000.00	-	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	440,000.00	440,000.00	XXXXXXXXXX	440,000.00	440,000.00	XXXXXXXXXX
Total General Appropriations	34-499	34,481,103.89	31,854,701.38	-	31,854,701.38	30,424,717.60	639,478.19

DEDICATED STORM WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR STORM WATER 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	200,000.00	-		-		-
Other Expenses	55-502	413,960.00	-		-		-
					-		-
					-		-
Annual Fee - Department of Environmental Protection	55-503	50,000.00	-		-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED STORM WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR STORM WATER 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	75,000.00	-	XXXXXXXXXX	-		-
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 STORM WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR STORM WATER 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	10,500.00	-		-		-
Social Security System (O.A.S.I.)	55-541	10,540.00	-		-		-
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 STORM WATER UTILITY APPROPRIATION	55-599	760,000.00	-	-	-	-	-

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: Developer's Escrow Fund; Recycling Program; Parking Offenses Adjudication Act; Uniform Fire Safety Act - Penalty Monies; Carlstadt Community Trust - Donations; Police Vests Donations; Safety Awards Donations; Self Insurance Programs; Recreation Trust Fund; Picnic Committee Donations; Street Opening Fees and Outside Employment of Off-Duty Municipal Police Officer.

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	5,945,054.25
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	237,503.65
Tax Title Lien Receivable	949,197.55
Property Acquired by Tax Title Lien Liquidation	4,265,700.00
Other Receivables	1,142,525.32
Deferred Charges Required to be in 2025 Budget	40,000.00
Deferred Charges Required to be in Budgets Subsequent to 2025	160,000.00
Total Assets	12,739,980.77
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	2,881,107.33
Reserves for Receivables	6,594,926.52
Surplus	3,263,946.92
Total Liabilities, Reserves and Surplus	12,739,980.77

School Tax Levy Unpaid	11,158.21
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	11,158.21

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

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	2,930,177.71	1,678,283.67
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2024: 99.29%, 2023: 99.61%)	53,685,332.61	49,414,664.81
Delinquent Taxes	124,245.24	161,927.17
Other Revenues and Additions to Income	7,847,253.46	4,772,218.92
Total Funds	64,587,009.02	56,027,094.57
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	31,414,701.38	26,060,416.97
School Taxes (Including Local and Regional)	21,032,284.50	20,046,425.50
County Taxes (Including Added Tax Amounts)	7,980,326.76	6,985,165.94
Special District Taxes		
Other Expenditures and Deductions from Income	895,749.46	4,908.45
Total Expenditures and Tax Requirements	61,323,062.10	53,096,916.86
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	61,323,062.10	53,096,916.86
Surplus Balance, December 31	3,263,946.92	2,930,177.71

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	3,263,946.92
Current Surplus Anticipated in 2025 Budget	1,440,000.00
Surplus Balance Remaining	1,823,946.92

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 CARLSTADT
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The following constitutes the proposed planned Capital Budget for the year 2025. The Budget does not authorize the following projects, nor does it require the raising of taxes, revenues, or issuing of debt to finance such programs. As your Governing Body makes a determination that the projects are needed, capital ordinances will be introduced and public hearings held. At that time, all such details, current project costs, method of financing, and effect on community will be reviewed by your Governing Body. The proposed Capital Plan projects needs during the year as follows:

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

BOROUGH OF CARLSTADT

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		
Ambulance Building Air Conditioner	1	30,000.00			30,000.00					
		-								
Server and Computer Hardware Upgrade	2	55,000.00			55,000.00					
		-								
Fire Department - Kitchen Improvements	3	24,000.00			24,000.00					
		-								
Acquisition of Turnverien Hall	4	900,000.00	45,000.00		-			855,000.00		
		-								
DPW Vehicle	5	85,000.00			85,000.00					
		-								
Borough Hall Bathroom Improvements	6	185,000.00			81,000.00		104,000.00			
		-								
		-								
		-								
		-								
		-								
		-								
		-								
TOTAL - THIS PAGE	XXXXX	1,279,000.00	45,000.00		-	275,000.00	-	104,000.00	855,000.00	-

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

BOROUGH OF CARLSTADT

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 CARLSTADT

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	1,279,000.00	45,000.00	-	275,000.00	-	104,000.00	855,000.00	-

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

Local Unit

BOROUGH OF CARLSTADT

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2025	5b 2026	5c 2027	5d 2028	5e 2029	5f 2030
Ambulance Building Air Conditioner	1	30,000.00	2025	30,000.00					
		-							
Server and Computer Hardware Upgrade	2	55,000.00	2025	55,000.00					
		-							
Fire Department - Kitchen Improvements	3	24,000.00	2025	24,000.00					
		-							
Acquisition of Turnverien Hall	4	900,000.00	2027	45,000.00	427,500.00	427,500.00			
		-							
DPW Vehicle	5	85,000.00	2025	85,000.00					
		-							
Borough Hall Bathroom Improvements	6	185,000.00	2025	185,000.00					
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	1,279,000.00	XXXXXXXXXX	424,000.00	427,500.00	427,500.00	-	-	-

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

Local Unit

BOROUGH OF CARLSTADT

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
Ambulance Building Air Conditioner	30,000.00			30,000.00						
	-			-						
Server and Computer Hardware Upgrade	55,000.00			55,000.00						
	-			-						
Fire Department - Kitchen Improvements	24,000.00			24,000.00						
	-			-						
Acquisition of Turnverien Hall	900,000.00					45,000.00	855,000.00			
	-			-						
DPW Vehicle	85,000.00			85,000.00						
	-			-						
Borough Hall Bathroom Improvements	185,000.00			81,000.00		104,000.00				
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	1,279,000.00	-	-	275,000.00	-	149,000.00	855,000.00	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2025

RESOLUTION

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH
of CARLSTADT, County of BERGEN 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) \$ 25,972,397.06 (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) \$ 325,390.00 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 1,143,321.64 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

	STOLTZ LENOY EMERSON FONSECA			Abstained	
Ayes		Nays		Absent	ROSEMAN DeBIASE

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	1,440,000.00
Miscellaneous Revenues Anticipated	13-099	\$	5,783,930.41
Receipts from Delinquent Taxes	15-499	\$	141,454.78
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	25,972,397.06
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY		\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192	\$	1,143,321.64
Total Revenues	13-299	\$	34,481,103.89

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 20,907,908.07
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 2,601,270.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 5,413,390.82
(c) Capital Improvements	44-999	\$ 300,000.00
(d) Municipal Debt Service	45-999	\$ 4,778,535.00
(e) Deferred Charges - Municipal	46-999	\$ 40,000.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 440,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 34,481,103.89

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 23rd day of April, 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 23rd day of April, 2025, oem@carlstadtnj.us, Clerk

Signature

BOROUGH OF CARLSTADT

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	325,390.00	325,390.00	325,390.00	Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					Salaries & Wages	54-385-1				-	
Interest Income	54-113			1,937.35	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	150,000.00			-	
					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	325,390.00	325,390.00	327,327.35	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:		2023/2024 <i>(Date)</i>			Payment of Bond Principal	54-920-2				XXXXXXXXXX	
Rate Assessed:	\$	0.0100			Payment of Bond Anticipation Notes and Capital Notes	54-925-2	124,986.00			XXXXXXXXXX	
Total Tax Collected to date:	\$	325,390.00			Interest on Bonds	54-930-2				XXXXXXXXXX	
Total Expended to date:	\$	-			Interest on Notes	54-935-2				XXXXXXXXXX	
Total Acreage Preserved to date:		<i>(Acres)</i>			Reserve for Future Use	54-950-2	50,404.00	325,390.00		325,390.00	
Recreation land preserved in 2024:		<i>(Acres)</i>			Total Trust Fund Appropriations:	54-499	325,390.00	325,390.00	-	325,390.00	
Farmland preserved in 2024:		<i>(Acres)</i>									

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

Contracting Unit: BOROUGH OF CARLSTADT

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.

March 19, 2025
Date

oem@carlstadtnj.us
Clerk of the Governing Body