

2025
MUNICIPAL BUDGET

Municipal Budget of the _____ City _____ of _____ Linwood City _____, County of _____ Atlantic _____ 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 _____ 26th _____ 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 _____ 26th _____ day of _____ March _____, 2025

DocuSigned by:
Leigh Ann Napoli
0F88016E1-188451...
Clerk
400 Poplar Avenue
Address
Linwood, NJ 08221
Address
609-926-7970
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 _____ 3rd _____ day of _____ April _____, 2025
DocuSigned by:
Leon Costello
03A73469958473...
Registered Municipal Accountant
Ocean City, NJ 08226
Address
1535 Haven Avenue
Address
609-399-6333
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 _____ 26th _____ day of _____ March _____, 2025
DocuSigned by:
Anthony Strazzeri
CF715AC0B176497...
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: _____, By: _____

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

Contracting Unit: Linwood City

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.

03/26/2025

Date

DocuSigned by:

Leigh Ann Napoli

3FB80A32F280491...

Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

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

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

g) In all applicable signature lines, insert the email address of the applicable official.
- h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via the
i) 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 as the
f) 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																				
	Linwood City, Atlantic County																				
	CITY OF LINWOOD																				
	ATLANTIC																				
	LINWOOD																				
	CITY																				
	COUNCIL MEMBERS																				
	City Hall																				
	400 Poplar Ave																				
	Linwood, NJ 08221																				
	609-927-4108																				
	609-653-2730																				
	<table><tr><td></td><td>Cert #</td><td>Date of Original Appt.</td></tr><tr><td>Leigh Ann Napoli</td><td>C-1264</td><td>12/3/2001</td></tr><tr><td>Silvia Washington</td><td>T-8166</td><td></td></tr><tr><td>Anthony Strazzeri</td><td>N-0759</td><td></td></tr><tr><td>Leon P. Costello, CPA</td><td>393</td><td></td></tr><tr><td>Joseph Youngblood</td><td></td><td></td></tr></table>				Cert #	Date of Original Appt.	Leigh Ann Napoli	C-1264	12/3/2001	Silvia Washington	T-8166		Anthony Strazzeri	N-0759		Leon P. Costello, CPA	393		Joseph Youngblood		
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The Press of Atlantic City																					
<table><tr><td>Day</td><td>Month</td></tr><tr><td>26th</td><td>March</td></tr><tr><td>3rd</td><td>April</td></tr><tr><td>23rd</td><td>April</td></tr></table>			Day	Month	26th	March	3rd	April	23rd	April											
Day	Month																				
26th	March																				
3rd	April																				
23rd	April																				
6:00																					
<table><tr><td>Net Valuation Taxable Current</td><td>951,440,900</td></tr><tr><td>Net Valuation Taxable Prior</td><td>942,064,900</td></tr><tr><td></td><td>9,376,000</td></tr></table>			Net Valuation Taxable Current	951,440,900	Net Valuation Taxable Prior	942,064,900		9,376,000													
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	9,376,000																				
Budget Year		2025	Budget Year Type:	Calendar Year	Calendar or State Fiscal																
Municipal Code 0114																					

How many utilities does municipality have?*	0	*Select "0" if you do not have any utilities.
Utility #	Utility Type	
Utility 1		
Utility 2		
Utility 3		
Utility 4		
Utility 5		
Utility 6		
Utility Assessment (Tab 37)		
Utility Assessment (Tab 38)		

Capital Improvement Program	
# of Years	6
Beginning Year	2025
Ending Year	2030

Page Count - Standard or Expanded:		Start with "Standard" and move to "Expanded" only as needed.
Grant Revenues (Sheet 9)	Standard	"Standard" will provide two (2) sheets for Grant Revenues.
Other Special Item Revenues (Sheet 10)	Standard	"Standard" will provide two (2) sheets for Other Special Items of Revenue.
General Appropriations (Sheet 15)	Standard	"Standard" will provide nine (9) sheets for General Appropriations.
Grant Appropriations (Sheet 24)	Standard	"Standard" will provide three (3) sheets for Grant Appropriations.
Capital Improvements (Sheets 40b, 40c, 40d)	Standard	"Standard" will provide three (3) sheets per section.

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

2025 Municipal Budget

of the CITY of LINWOOD County of ATLANTIC for the fiscal year 2025.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2025		2024
1. Surplus	550,000.00		1,040,000.00
2. Total Miscellaneous Revenues	2,853,521.22		3,693,993.21
3. Receipts from Delinquent Taxes	320,000.00		260,000.00
4. a) Local Tax for Municipal Purposes	10,062,533.17		9,316,276.87
b) Addition to Local School District Tax			200,850.00
c) Minimum Library Tax	448,730.00		404,023.00
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	10,511,263.17		9,921,149.87
Total General Revenues	14,234,784.39		14,915,143.08

Summary of Appropriations	2025 Budget		Final 2024 Budget
1. Operating Expenses: Salaries & Wages	4,025,290.00		3,765,449.00
Other Expenses	7,209,565.49		7,716,456.38
2. Deferred Charges & Other Appropriations	1,235,629.88		1,187,878.52
3. Capital Improvements	46,875.00		120,675.00
4. Debt Service (Include for School Purposes)	1,313,424.02		1,724,684.18
5. Reserve for Uncollected Taxes	404,000.00		400,000.00
Total General Appropriations	14,234,784.39		14,915,143.08
Total Number of Employees	88		87

Balance of Outstanding Debt			
	General		
Interest	775,728.00		
Principal	6,881,433.00		
Outstanding Balance	7,657,161.00		

Notice is hereby given that the budget and tax resolution was approved by the COUNCIL MEMBERS of the CITY of LINWOOD, County of ATLANTIC on March 26th, 2025.

A hearing on the budget and tax resolution will be held at City Hall, on April 23rd, 2025 at 6:00 o'clock PM at which time and place objections to the Budget and Tax Resolution for the year 2025 may be presented by taxpayers or other interested parties.

Copies of the budget are available in the office of City Clerk at the Municipal Building, 400 Poplar Ave Linwood New Jersey, 609-927-4108 during the hours of 9AM to 4PM.

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)	13,830,784.39	XXXXXXXXXX
2	Local District School Tax Actual		13,813,934.00
	Estimate	14,200,000.00	XXXXXXXXXX
3	Regional School District Tax Actual		
	Estimate		XXXXXXXXXX
4	Regional High School Tax Actual		7,156,951.00
	Estimate	7,300,000.00	XXXXXXXXXX
5	County Tax Actual		5,045,051.69
	Estimate	5,200,000.00	XXXXXXXXXX
6	Special District Tax Actual		
	Estimate		XXXXXXXXXX
7	Municipal Open Space Actual		
	Estimate		XXXXXXXXXX
8	Municipal Arts and Culture Actual		
	Estimate		XXXXXXXXXX
9	Total General Appropriations & Other Taxes	40,530,784.39	
10	Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5)	3,723,521.22	
11	Cash Required from 2025 to Support Local Municipal Budget and Other Taxes	36,807,263.17	
12	Amount of Item 11 divided by <div>98.91%</div> <div>equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)</div>	37,211,263.17	
Analysis of Item 12:			
Local School District Tax (Line 2 Above)		14,200,000.00	
Regional School District Tax (Line 3 Above)		-	
Regional High School Tax (Line 4 Above)		7,300,000.00	
County Tax (Line 5 Above)		5,200,000.00	
Special District Tax (Line 6 Above)		-	
Municipal Open Space Tax (Line 7 Above)		-	
Municipal Arts and Culture Tax (Line 8 Above)		-	
Tax in Local Municipal Budget		10,511,263.17	
Total Amount (Line 12)		37,211,263.17	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	404,000.00	
Computation of "Tax in Local Municipal Budget"			
Item 1 - Total General Appropriations		13,830,784.39	
Item 13 - Appropriation: Reserve for Uncollected Taxes		404,000.00	
Subtotal		14,234,784.39	
Less: Item 10 - Total Anticipated Revenues		3,723,521.22	
Amount to Be Raised by Taxation in Municipal Budget		10,511,263.17	
Local Tax for Municipal Purpose		10,062,533.17	
Addition to Local District School Tax			
Minimum Library Tax		448,730.00	

CITY OF LINWOOD
SUMMARY OF 2025 BUDGET

Total Budget		Future Budget Projections						
		2026	2027	2028	2029	2030		
Employee Costs:								
Salaries & Wages								
Sheet 17	4,025,290.00	103.00%	4,146,048.70	4,270,430.16	4,398,543.07	4,530,499.36	4,666,414.34	
Sheet 25	-	102.00%	-	-	-	-	-	
Total	4,025,290.00		4,146,048.70	4,270,430.16	4,398,543.07	4,530,499.36	4,666,414.34	
Social Security								
Sheet 19	270,000.00	102.00%	275,400.00	280,908.00	286,526.16	292,256.68	298,101.82	
Pensions etc.								
Sheet 19	214,483.88	102.00%	218,773.56	223,149.03	227,612.01	232,164.25	236,807.53	
Sheet 19	728,646.00	105.00%	765,078.30	803,332.22	843,498.83	885,673.77	929,957.46	
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 15 & Sheet 20	1,950,619.00	116.00%	2,262,718.04	2,624,752.93	3,044,713.39	3,531,867.54	4,096,966.34	
Direct Employee Costs	7,189,038.88	50.5%						
General Liability Insurance								
Sheet 15	201,131.00	1.4%	215,000.00	225,000.00	235,000.00	245,000.00	255,000.00	
Debt Service:								
Sheet 27	1,313,424.02	9.2%	1,578,800.00	1,638,600.00	1,681,850.00	1,708,250.00	1,734,768.00	
Reserve for Uncollected Taxes:								
Sheet 29	404,000.00	2.8%	410,000.00	420,000.00	430,000.00	440,000.00	450,000.00	
Capital Funds:								
Sheet 26a	46,875.00	0.3%	50,000.00	65,000.00	80,000.00	95,000.00	110,000.00	
Deferred Charges:								
Sheet 28	-	0.0%						
Grants:								
Sheet 25 (less Salaries & Wages above)	273,302.80	1.9%						
All Other Departmental OE's:								
Various Line Items	4,807,012.69	33.8%	102.00%	4,903,152.94	5,001,216.00	5,101,240.32	5,203,265.13	5,307,330.43
Projected Budget Totals				14,824,971.54	15,552,388.33	16,328,983.78	17,163,976.72	18,085,345.92

CITY OF LINWOOD
2025 BUDGET FUNDING

Budget Funding:

Fund Balance	550,000.00
Local Revenues	2,003,664.69
State Aid	578,424.00
Grants	271,432.53
Delinquent Tax	320,000.00
Library Tax	448,730.00
Local Purpose Tax	10,062,533.17
	14,234,784.39
Ratables	951,440,900
Tax Rate	1.058
Increase	0.069

Project Tax Results

2026	2027	2028	2029	2030
725,000.00	750,000.00	775,000.00	800,000.00	825,000.00
2,005,000.00	2,025,000.00	2,045,000.00	2,065,000.00	2,085,000.00
580,000.00	580,000.00	580,000.00	580,000.00	580,000.00
250,000.00	260,000.00	270,000.00	280,000.00	290,000.00
450,000.00	450,000.00	450,000.00	450,000.00	450,000.00
10,814,971.54	11,487,388.33	12,208,983.78	12,988,976.72	13,855,345.92
14,824,971.54	15,552,388.33	16,328,983.78	17,163,976.72	18,085,345.92
961,440,900	971,440,900	981,440,900	991,440,900	1,001,440,900
1.125	1.183	1.244	1.310	1.384
0.067	0.058	0.061	0.066	0.073

COMPARISON OF REVENUES & APPROPRIATIONS				
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	550,000.00	1,040,000.00	(490,000.00)	-47.12%
Local	2,003,664.69	2,009,581.98	(5,917.29)	-0.29%
State Aid	578,424.00	609,720.10	(31,296.10)	-5.13%
State & Federal Grants	271,432.53	1,074,691.13	(803,258.60)	-74.74%
Delinquent Tax	320,000.00	260,000.00	60,000.00	23.08%
Local Purpose Tax	10,062,533.17	9,316,276.87	746,256.30	8.01%
Minimum Library Tax	448,730.00	404,023.00	44,707.00	11.07%
School Tax (Debt Service)	-	200,850.00	(200,850.00)	-100.00%
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	14,234,784.39	14,915,143.08	(680,358.69)	-4.56%
APPROPRIATIONS				
Salaries & Wages	4,025,290.00	3,755,249.00	270,041.00	7.19%
Other Expenses	6,936,262.69	6,643,094.98	293,167.71	4.41%
Statutory & Deferred Charges	1,235,629.88	1,194,878.52	40,751.36	3.41%
State & Federal Grants	273,302.80	1,076,561.40	(803,258.60)	-74.61%
Capital (without grants)	46,875.00	120,675.00	(73,800.00)	-61.16%
Debt Service	1,313,424.02	1,523,834.18	(210,410.16)	-13.81%
School Debt Service	-	200,850.00	(200,850.00)	-100.00%
Reserve for Uncollected Taxes	404,000.00	400,000.00	4,000.00	1.00%
TOTAL APPROPRIATIONS	14,234,784.39	14,915,143.08	(680,358.69)	-0.04562
Adopted Emergencies		-		

CONDITION OF SURPLUS			
	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	1,285,322.36	1,680,468.39	(395,146.03)
Used to Fund Budget	550,000.00	1,040,000.00	(490,000.00)
Remaining Balance	735,322.36	640,468.39	94,853.97

LOCAL TAX LEVY AND ASSESSED VALUES				
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	10,062,533.17	9,316,276.87	746,256.30	8.01%
Local Tax Rate	1.0576	0.9890	0.0686	6.94%
Assessed Valuation	951,440,900	942,064,900	9,376,000	1.00%

STATUS OF "CAPS"			
SPENDING CAP			2% LEVY CAP
	CAP 2.50%	CAP COLA	10,062,533.65 MAX 10,062,533.17 ACTUAL
CAP Base from Prior Year	9,782,110.50	9,782,110.50	(0.48) + OR ()
Rate Applied	2.50%	3.50%	
Allowable CAP	10,026,663.26	10,124,484.37	
Additions:			Must be zero or () to Introduce Budget
See Sheet 3b	420,571.08	420,571.08	
Other			
Total CAP Allowable	10,447,234.35	10,545,055.45	
Budget Expenditures Sheet 19	10,344,032.57	10,344,032.57	
Remaining or (Excess)	103,201.78	201,022.88	

% OF TAX COLLECTION			
	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	98.92%	99.01%	-0.09%
Used for Reserve for Taxes	98.91%	98.88%	0.03%
Remaining	0.01%	0.13%	-0.12%

CITY OF LINWOOD

SUMMARY OF TAX RATES							LEVY CHANGE PER VARIOUS ASSESSED VALUES						
	Estimated 2025		Actual 2024		Change	%	Property Assessment	Estimated 2025		Actual 2024		Total Tax Change	Local Tax Change
	Levy Amount	Rate	Levy Amount	Rate				Total Tax	Local Tax	Total Tax	Local Tax		
COUNTY:													
County Tax (General)	4,900,000.00	0.515	4,754,725.88	0.505	0.010	1.98%	100,000.00	3,911.04	1,057.61	3,815.00	989.00	96.04	68.61
County Library	-	-	-	-	-	#DIV/0!	125,000.00	4,888.80	1,322.01	4,768.75	1,236.25	120.05	85.76
County Health	235,000.00	0.025	229,224.33	0.024	0.001	2.91%	150,000.00	5,866.56	1,586.41	5,722.50	1,483.50	144.06	102.91
County Open Space	65,000.00	0.007	61,101.48	0.007	(0.000)	-2.40%	175,000.00	6,844.33	1,850.82	6,676.25	1,730.75	168.08	120.07
Total All County Levies	5,200,000.00	0.547	5,045,051.69	0.536	0.011	1.97%	200,000.00	7,822.09	2,115.22	7,630.00	1,978.00	192.09	137.22
							225,000.00	8,799.85	2,379.62	8,583.75	2,225.25	216.10	154.37
SCHOOLS:							250,000.00	9,777.61	2,644.02	9,537.50	2,472.50	240.11	171.52
Local School	14,200,000.00	1.492	13,813,934.00	1.466	0.026	1.81%	275,000.00	10,755.37	2,908.43	10,491.25	2,719.75	264.12	188.68
Regional School	-	-	-	-	-	#DIV/0!	300,000.00	11,733.13	3,172.83	11,445.00	2,967.00	288.13	205.83
Regional High School	7,300,000.00	0.767	7,156,951.00	0.760	0.007	0.95%	325,000.00	12,710.89	3,437.23	12,398.75	3,214.25	312.14	222.98
							350,000.00	13,688.65	3,701.63	13,352.50	3,461.50	336.15	240.13
Additional Local School							375,000.00	14,666.41	3,966.04	14,306.25	3,708.75	360.16	257.29
School Debt Service	-	-	200,850.00	0.021	(0.021)	-100.00%	400,000.00	15,644.17	4,230.44	15,260.00	3,956.00	384.17	274.44
							425,000.00	16,621.93	4,494.84	16,213.75	4,203.25	408.18	291.59
SPECIAL DISTRICTS:							450,000.00	17,599.69	4,759.24	17,167.50	4,450.50	432.19	308.74
Special District Tax	-	-	-	-	-	#DIV/0!	475,000.00	18,577.45	5,023.65	18,121.25	4,697.75	456.20	325.90
							500,000.00	19,555.22	5,288.05	19,075.00	4,945.00	480.22	343.05
LOCAL PURPOSE TAX	10,062,533.17	1.058	9,316,276.87	0.989	0.069	6.94%	600,000.00	23,466.26	6,345.66	22,890.00	5,934.00	576.26	411.66
Municipal Library	448,730.00	0.047	404,023.00	0.043	0.004	9.68%	750,000.00	29,332.82	7,932.07	28,612.50	7,417.50	720.32	514.57
Municipal Open Space	-	-	-	-	-	#DIV/0!	1,000,000.00	39,110.43	10,576.10	38,150.00	9,890.00	960.43	686.10
Arts and Cultural	-	0	-	-	-	#DIV/0!	1,250,000.00	48,888.04	13,220.12	47,687.50	12,362.50	1,200.54	857.62
TOTAL ALL LEVIES	37,211,263.17	3.911	35,937,086.56	3.815	0.09604	0.025175	1,500,000.00	58,665.65	15,864.15	57,225.00	14,835.00	1,440.65	1,029.15
NET VALUATION TAXABLE	951,440,900		942,064,900										

2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

CAP

MUNICIPALITY: CITY OF LINWOOD

COUNTY: ATLANTIC

Darren Matik	December 31, 2027
Mayor's Name	Term Expires

Municipal Officials	
Leigh Ann Napoli	{ 12/3/2001
Municipal Clerk	
Silvia Washington	C-1264
Tax Collector	Cert. No.
Anthony Strazzeri	T-8166
Chief Financial Officer	Cert. No.
Leon P. Costello, CPA	N-0759
Registered Municipal Accountant	Cert. No.
Joseph Youngblood	393
Municipal Attorney	Lic. No.

Governing Body Members	
Name	Term Expires
Kimberly Blair Albright	12/31/2027
Stacy DeDomenicis	12/31/2025
Eric Ford	12/31/2026
Kenneth Kelly	12/31/2027
Todd Michael	12/31/2025
Matthew Levinson	12/31/2025
Adam Walcoff	12/31/2026

Official Mailing Address of Municipality

City Hall
400 Poplar Ave
Linwood, NJ 08221

Fax #: 609-653-2730

2025
MUNICIPAL BUDGET

Municipal Budget of the CITY of LINWOOD, County of ATLANTIC 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

26th 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 26th day of March, 2025

Leigh Ann Napoli
Clerk
400 Poplar Ave
Address
Linwood, NJ 08221
Address
609-927-4108
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 26th day of March, 2025

Leon P. Costello
Registered Municipal Accountant
Ocean City, NJ 08226
Address
1535 Haven Ave
Address
609-399-6333
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 26th day of March, 2025

Anthony Strazzeri
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 CITY of LINWOOD, County of ATLANTIC 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 Press of Atlantic City

in the issue of April 3rd, 2025

The Governing Body of the CITY of LINWOOD does hereby approve the following as the Budget for the year 2025:

RECORDED VOTE
(Insert Last Name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the CITY of LINWOOD, County of ATLANTIC, on March 26th, 2025.

A Hearing on the Budget and Tax Resolution will be held at City Hall, on April 23rd, 2025 at 6:00 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)}			10,344,032.57
2. Appropriations excluded from "CAPS" -			XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}			3,486,751.82
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)			3,486,751.82
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	98.91%	Percent of Tax Collections	404,000.00
4. Total General Appropriations (Item 9, Sheet 29)			14,234,784.39
		Building Aid Allowance 2025 - \$	
		for Schools-State Aid 2024 - \$	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)			3,723,521.22
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)			10,062,533.17
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			-
(c) Minimum Library Tax			448,730.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	14,406,729.92	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	508,413.16						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	14,915,143.08	-	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	14,674,345.02	-	-	-	-	-	-
Reserved	238,443.47	-	-	-	-	-	-
Unexpended Balances Canceled	2,354.59	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	14,915,143.08	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

		EXPLANATORY STATEMENT - (Continued)			
		BUDGET MESSAGE			
CAP CALCULATION			CAP CALCULATION		
Total General Appropriations for 2024	14,406,729.92	Allowable Operating Appropriations before			
Cap Base Adjustment:	96,234.00	Additional Exceptions per (N.J.S.A. 40A:4-45.3)		10,026,663.26	
Subtotal	14,502,963.92				
Exceptions Less:		Additions:			
Total Other Operations	1,135,698.00	New Construction (Assessor Certification)		75,784.10	
Total Uniform Construction Code		2023 Cap Bank Available		89,779.29	
Total Interlocal Service Agreement	771,648.00	2024 Cap Bank Available		255,007.69	
Total Additional Appropriations					
Total Capital Improvements	120,675.00				
Total Debt Service	1,523,834.18				
Transferred to Board of Education		Total Additions		420,571.08	
Type I School Debt	200,850.00				
Total Public & Private Programs	568,148.24	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%		10,447,234.35	
Judgements					
Total Deferred Charges					
Cash Deficit		Additional Increase to COLA rate. 3.5%			
Reserve for Uncollected Taxes	400,000.00	Amount of Increase allowable. 1.0%		97,821.11	
Total Exceptions	4,720,853.42				
Amount on Which CAP is Applied	9,782,110.50				
2.5% CAP	244,552.76	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%		10,545,055.45	
Allowable Operating Appropriations before		Total General Appropriations for Municipal Purposes		10,344,032.57	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	10,026,663.26	(Sheet 19, H-1)			
		Over or (Under) Appropriations Cap		(201,022.88)	

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		
<u>RECAP OF GROUP INSURANCE APPROPRIATION</u>			
Following is a recap of the Municipality's Employee Group Insurance			
Estimated Group Insurance Costs - 2025		\$ 1,938,426.00	
Estimated Amounts to be Contributed by Employees:			
Contribution from all eligible emp.	274,903.00		
	1,663,523.00		
Budgeted Group Insurance - Inside CAP	1,663,523.00		
Budgeted Group Insurance - Utilities			
Budgeted Group Insurance - Outside CAP			
TOTAL	1,663,523.00		
Instead of receiving Health Benefits, 0 employees have elected an opt-out for 2025. This opt-out amount is budgeted separately.			
Health Benefits Waiver			
Salaries and Wages	\$ 5.00		

		EXPLANATORY STATEMENT - (Continued)																																																																							
		BUDGET MESSAGE																																																																							
<div>NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW</div> <div>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.</div> <div>SUMMARY LEVY CAP CALCULATION</div> <div>LEVY CAP CALCULATION</div> <table><tr><td>Prior Year Amount to be Raised by Taxation</td><td>9,316,276.87</td></tr><tr><td>Less:</td><td></td></tr><tr><td>Less: Prior Year Deferred Charges to Future Taxation Unfunded</td><td></td></tr><tr><td>Less: Prior Year Deferred Charges: Emergencies</td><td></td></tr><tr><td>Less: Prior Year Recycling Tax</td><td>11,093.00</td></tr><tr><td>Less:</td><td></td></tr><tr><td>Less:</td><td></td></tr><tr><td>Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation</td><td>9,305,183.87</td></tr><tr><td>Plus 2% CAP Increase</td><td>186,103.68</td></tr><tr><td>ADJUSTED TAX LEVY</td><td>9,491,287.55</td></tr><tr><td>Plus: Assumption of Service/Function</td><td></td></tr><tr><td>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</td><td>9,491,287.55</td></tr></table>				Prior Year Amount to be Raised by Taxation	9,316,276.87	Less:		Less: Prior Year Deferred Charges to Future Taxation Unfunded		Less: Prior Year Deferred Charges: Emergencies		Less: Prior Year Recycling Tax	11,093.00	Less:		Less:		Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	9,305,183.87	Plus 2% CAP Increase	186,103.68	ADJUSTED TAX LEVY	9,491,287.55	Plus: Assumption of Service/Function		ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	9,491,287.55	<div>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS9,491,287.55</div> <div>Exclusions:</div> <table><tr><td>Allowable Shared Service Agreements Increase</td><td></td></tr><tr><td>Allowable Health Insurance Costs Increase</td><td></td></tr><tr><td>Allowable Pension Obligations Increases</td><td>39,536.00</td></tr><tr><td>Allowable LOSAP Increase</td><td>56.00</td></tr><tr><td>Allowable Capital Improvements Increase</td><td></td></tr><tr><td>Allowable Debt Service and Capital Leases Inc.</td><td></td></tr><tr><td>Recycling Tax appropriation</td><td>12,000.00</td></tr><tr><td>Deferred Charge to Future Taxation Unfunded</td><td></td></tr><tr><td>Current Year Deferred Charges: Emergencies</td><td></td></tr><tr><td>Add Total Exclusions</td><td>51,592.00</td></tr><tr><td>Less Cancelled or Unexpended Waivers</td><td></td></tr><tr><td>Less Cancelled or Unexpended Exclusions</td><td>2,355.00</td></tr><tr><td>ADJUSTED TAX LEVY</td><td>9,540,524.55</td></tr></table> <div>Additions:</div> <table><tr><td>New Ratables - Increase for new construction</td><td>7,662,700</td></tr><tr><td>Prior Year's Local Purpose Tax Rate (per \$100)</td><td>0.989</td></tr><tr><td>New Ratable Adjustment to Levy</td><td>75,784.10</td></tr><tr><td>Amounts approved by Referendum</td><td></td></tr><tr><td>Levy CAP Bank Applied</td><td>446,225.00</td></tr><tr><td>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</td><td>10,062,533.65</td></tr><tr><td>AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES</td><td>10,062,533.17</td></tr><tr><td>OVER OR (UNDER) 2% LEVY CAP</td><td>(0.48)</td></tr><tr><td>(must be equal or under for Introduction)</td><td></td></tr></table>		Allowable Shared Service Agreements Increase		Allowable Health Insurance Costs Increase		Allowable Pension Obligations Increases	39,536.00	Allowable LOSAP Increase	56.00	Allowable Capital Improvements Increase		Allowable Debt Service and Capital Leases Inc.		Recycling Tax appropriation	12,000.00	Deferred Charge to Future Taxation Unfunded		Current Year Deferred Charges: Emergencies		Add Total Exclusions	51,592.00	Less Cancelled or Unexpended Waivers		Less Cancelled or Unexpended Exclusions	2,355.00	ADJUSTED TAX LEVY	9,540,524.55	New Ratables - Increase for new construction	7,662,700	Prior Year's Local Purpose Tax Rate (per \$100)	0.989	New Ratable Adjustment to Levy	75,784.10	Amounts approved by Referendum		Levy CAP Bank Applied	446,225.00	MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	10,062,533.65	AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES	10,062,533.17	OVER OR (UNDER) 2% LEVY CAP	(0.48)	(must be equal or under for Introduction)	
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		EXPLANATORY STATEMENT - (Continued)		
		BUDGET MESSAGE		
<u>"2010" LEVY CAP BANKS:</u>				
2022				
Maximum Allowable Amount to be Raised by Taxation	8,984,002			
Amount to be Raised by Taxation for Municipal Purpose	8,810,622			
Available for Banking (CY 2025)	173,380			
Amount Used in CY 2025	173,380			
Balance to Expire	-			
2023				
Maximum Allowable Amount to be Raised by Taxation	9,397,862			
Amount to be Raised by Taxation for Municipal Purpose	9,123,845			
Available for Banking (CY 2025 - CY 2026)	274,017			
Amount Used in CY 2025	272,844			
Balance to Carry Forward (CY 2026)	1,173			
2024				
Maximum Allowable Amount to be Raised by Taxation	9,501,361			
Amount to be Raised by Taxation for Municipal Purpose	9,316,277			
Available for Banking (CY 2025 - CY 2027)	185,084			
Amount Used in CY 2025				
Balance to Carry Forward (CY 2026 - CY2027)	185,084			
2025				
Maximum Allowable Amount to be Raised by Taxation	10,062,534			
Amount to be Raised by Taxation for Municipal Purpose	10,062,533			
Available for Banking (CY 2026 - CY 2028)	0			
Total Levy CAP Bank		186,257		

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
1. Surplus Anticipated	08-101	550,000.00	1,040,000.00	1,040,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	550,000.00	1,040,000.00	1,040,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103			
Other	08-104	55,000.00	51,000.00	56,127.27
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	31,500.00	36,000.00	31,937.25
Other	08-109			
Interest and Costs on Taxes	08-112	65,000.00	80,000.00	69,485.38
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	75,000.00	50,000.00	79,844.52
Anticipated Utility Operating Surplus	08-114			
Sewer Service Fees	08-123	1,375,000.00	1,335,000.00	1,377,801.02

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Parking Permits		7,750.00	8,000.00	7,750.00
Planning Board Fees and Permits		9,450.00	13,000.00	9,450.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	1,618,700.00	1,573,000.00	1,632,395.44

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	578,424.00	578,424.00	578,423.94
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund	09-215	-	31,296.10	31,296.10
Total Section B: State Aid Without Offsetting Appropriations	09-001	578,424.00	609,720.10	609,720.04

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)				
	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160	293,000.00	350,000.00	293,255.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	293,000.00	350,000.00	293,255.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

Sheet 7b

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
				-
NJ Department of Transportation Grant	12-559	252,109.00	695,085.00	695,085.00
				-
Recycling Tonnage Grant	10-569	-	9,006.84	9,006.84
				-
Clean Communities Grant	10-602	-	23,406.32	23,406.32
				-
Municipal Alliance Against Alcoholism and Drug Abuse	10-506	7,481.09	7,481.09	7,481.09
				-
Body Armor Replacement Fund	10-505	1,842.44	1,587.50	1,587.50
				-
Local Recreation Improvement Grant	10-700	-	-	-
				-
Drunk Driving Enforcement Grant	10-510	-	-	-
				-
American Rescue Plan - Firefighter Grant	10-811	-	60,000.00	60,000.00
				-
DMHAS Youth Leadership Grant	10-506	-	3,124.38	3,124.38
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
Community Development Block Grant	10-729	-	115,000.00	115,000.00
				-
Community Energy Planning Grant	12-701	10,000.00	-	-
				-
Frank H Stewart Trust Landing & Dock Improvements	10-685	-	140,000.00	140,000.00
				-
NJ Department of Agriculture - Spotted Lanternfly Program	12-889	-	20,000.00	20,000.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
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	271,432.53	1,074,691.13	1,074,691.13

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	31,964.69	26,581.98	31,964.69
Cell Phone Tower Rent	08-117	60,000.00	60,000.00	60,011.88
Reserve Payment of Debt Bond Sale Premium	08-227	-	-	-
Amercian Rescue Plan Act of 2021 - Loss of Revenue	08-240	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	XXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	XXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	08-004	91,964.69	86,581.98	91,976.57

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Summary of Revenues	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	550,000.00	1,040,000.00	1,040,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	1,618,700.00	1,573,000.00	1,632,395.44
Total Section B: State Aid Without Offsetting Appropriations	09-001	578,424.00	609,720.10	609,720.04
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	293,000.00	350,000.00	293,255.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	271,432.53	1,074,691.13	1,074,691.13
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	91,964.69	86,581.98	91,976.57
Total Miscellaneous Revenues	13-099	2,853,521.22	3,693,993.21	3,702,038.18
4. Receipts from Delinquent Taxes	15-499	320,000.00	260,000.00	265,694.34
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	3,723,521.22	4,993,993.21	5,007,732.52
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	10,062,533.17	9,316,276.87	XXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	200,850.00	XXXXXXXXXX
c) Minimum Library Tax	07-192	448,730.00	404,023.00	XXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	10,511,263.17	9,921,149.87	10,167,398.92
7. Total General Revenues	13-299	14,234,784.39	14,915,143.08	15,175,131.44

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
General Administration	20-100					-		-
Other Expenses	20-100	2	3,600.00	3,600.00		2,600.00	2,563.57	36.43
						-		-
Mayor and Council	20-110					-		-
Salaries and Wages	20-110	1	65,935.00	65,935.00		65,935.00	65,604.25	330.75
						-		-
Municipal Clerk	20-120					-		-
Salaries and Wages	20-120	1	196,248.00	174,234.00		171,234.00	168,973.13	2,260.87
Other Expenses	20-120	2	69,400.00	65,400.00		68,400.00	65,856.31	2,543.69
						-		-
Elections	20-120					-		-
Other Expenses	20-120	2	15,000.00	11,000.00		11,000.00	11,000.00	-
						-		-
Financial Administration	20-130					-		-
Salaries and Wages	20-130	1	89,120.00	85,707.00		86,007.00	86,006.14	0.86
Other Expenses	20-130	2	41,000.00	37,000.00		40,000.00	39,270.29	729.71
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Audit Services	20-135					-		-
Other Expenses	20-135	2	32,000.00	32,000.00		32,000.00	32,000.00	-
						-		-
Tax Collection	20-145					-		-
Salaries and Wages	20-145	1	87,460.00	89,500.00		82,000.00	80,829.04	1,170.96
Other Expenses	20-145	2	15,302.00	14,752.00		14,752.00	11,897.59	2,854.41
						-		-
Tax Assessment Administration	20-150					-		-
Salaries and Wages	20-150	1	38,265.00	36,757.00		36,757.00	36,756.96	0.04
Other Expenses	20-150	2	34,550.00	34,550.00		4,550.00	3,212.52	1,337.48
						-		-
Paying Agent Fees	20-130					-		-
Other Expenses	20-130	2	5.00	5.00		5.00	-	5.00
						-		-
Legal Services	20-155					-		-
Other Expenses	20-155	2	100,000.00	100,000.00		81,500.00	81,261.04	238.96
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Engineering Services	20-165					-		-
Other Expenses	20-165	2	30,000.00	30,000.00		30,000.00	29,886.25	113.75
						-		-
Buildings and Grounds	26-310					-		-
Other Expenses	26-310	2	450,000.00	388,850.00		398,850.00	394,523.03	4,326.97
						-		-
Planning Board	21-180					-		-
Salaries and Wages	21-180	1	10,501.00	10,295.00		10,295.00	10,294.97	0.03
Other Expenses	21-180	2	35,000.00	35,000.00		18,000.00	8,860.52	9,139.48
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Shade Tree	28-375					-		-
Other Expenses	28-375	2	400.00	400.00		400.00	400.00	-
						-		-
Insurance						-		-
General Liability	23-210	2	201,131.00	134,707.00		131,707.00	131,707.00	-
Workers Comp Insurance	23-215	2	287,096.00	294,708.00		290,708.00	290,253.00	455.00
Employee Group Health	23-220	2	1,663,523.00	1,562,892.00		1,622,892.00	1,622,892.00	-
Health Benefit Waiver	23-222	1	5.00	5.00		5.00	-	5.00
						-		-
Uniform Fire Code	25-265					-		-
Salaries and Wages	25-265	1	17,573.00	17,144.00		17,144.00	16,455.96	688.04
Other Expenses	25-265	2	14,391.69	9,437.98		9,437.98	2,936.53	6,501.45
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Fire	25-265					-		-
Salaries and Wages	25-265	1	468,608.00	408,000.00		408,000.00	385,228.88	22,771.12
Other Expenses	25-265	2	115,000.00	103,825.00		103,825.00	103,415.89	409.11
						-		-
Aid to Volunteer Fire Company	25-255					-		-
Operation and Maintenance	25-255	2	45,000.00	70,000.00		44,500.00	41,598.06	2,901.94
						-		-
Police	25-240					-		-
Salaries and Wages	25-240	1	2,330,745.00	2,177,125.00		2,177,125.00	2,172,008.03	5,116.97
Other Expenses	25-240	2	160,000.00	182,500.00		153,200.00	139,971.32	13,228.68
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Office of Emergency Management	25-252					-		-
Salaries and Wages	25-252	1	1,085.00	1,085.00		1,085.00	1,083.96	1.04
Other Expenses	25-252	2	20,000.00	20,000.00		20,000.00	15,764.52	4,235.48
						-		-
Street and Roads	26-290					-		-
Salaries and Wages	26-290	1	532,841.00	518,696.00		518,696.00	511,702.63	6,993.37
Other Expenses	26-290	2	211,500.00	186,300.00		176,300.00	174,926.79	1,373.21
						-		-
Sewer Maintenance	26-295					-		-
Finance and Administration	26-295	2	8,429.00	8,223.00		8,223.00	4,936.14	3,286.86
Operation and Maintenance	26-295	2	25,000.00	25,000.00		20,000.00	18,350.43	1,649.57
						-		-
Solid Waste Collection						-		-
Other Expenses	26-305	2	294,815.00	209,805.00		209,805.00	209,805.00	-
						-		-
Landfill Disposal Costs	32-465	2	535,000.00	515,000.00		531,500.00	531,500.00	-
						-		-
Community Services Act	26-325	2	35,000.00	29,044.00		29,044.00	29,043.23	0.77
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Animal Control Services	27-340					-		-
Other Expenses	27-340	2	9,900.00	9,900.00		9,900.00	9,900.00	-
						-		-
Senior Citizens Services	27-365					-		-
Other Expenses	27-365	2	2,500.00	5,000.00		5,000.00	565.66	4,434.34
						-		-
Recreation Services	28-370					-		-
Salaries and Wages	28-370	1	16,348.00	16,027.00		16,027.00	16,026.92	0.08
Other Expenses	28-370	2	20,000.00	31,850.00		31,850.00	20,238.39	11,611.61
						-		-
Historian	20-175					-		-
Other Expenses	20-175	2	500.00	500.00		500.00	-	500.00
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	170,551.00	164,934.00		164,934.00	156,468.09	8,465.91
Other Expenses	22-195	2	11,570.00	14,800.00		14,800.00	8,822.23	5,977.77
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

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

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
Accumulated Leave	30-415					-		-
Salaries and Wages	30-415	1	5.00	5.00		5.00	-	5.00
						-		-
Utility Expenses:						-		-
Electric	31-430	2	130,000.00	123,000.00		128,000.00	127,513.12	486.88
Street Lighting	31-435	2	185,000.00	165,000.00		180,000.00	179,784.57	215.43
Telephone	31-440	2	70,000.00	60,000.00		68,000.00	67,771.94	228.06
Gasoline	31-460	2	65,000.00	70,000.00		70,000.00	56,746.81	13,253.19
Natural Gas	31-446	2	40,000.00	45,000.00		45,000.00	36,874.91	8,125.09
Fire Hydrant Services	31-460	2	95,000.00	92,000.00		93,500.00	93,425.41	74.59
Water and Sewer	31-445	2	9,500.00	9,500.00		9,500.00	9,313.72	186.28
Public Access Channel 2	31-460	2	1,500.00	1,500.00		1,500.00	1,000.00	500.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		9,107,902.69	8,497,497.98	-	8,465,997.98	8,317,226.75	148,771.23
B. Contingent	35-470	2	500.00	500.00	XXXXXXXXXX	500.00	-	500.00
Total Operations Including Contingent - within "CAPS"	34-201		9,108,402.69	8,497,997.98	-	8,466,497.98	8,317,226.75	149,271.23
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	4,025,290.00	3,765,449.00	-	3,755,249.00	3,707,438.96	47,810.04
Other Expenses (Including Contingent)	34-201	2	5,083,112.69	4,732,548.98	-	4,711,248.98	4,609,787.79	101,461.19

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					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		214,483.88	224,780.52		224,780.52	224,780.52	-
Social Security System (O.A.S.I.)	36-472		270,000.00	265,000.00		272,000.00	268,931.98	3,068.02
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		728,646.00	675,598.00		675,598.00	675,598.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		15,000.00	15,000.00		15,000.00	12,843.23	2,156.77
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		7,500.00	7,500.00		7,500.00	6,064.01	1,435.99
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		1,235,629.88	1,187,878.52	-	1,194,878.52	1,188,217.74	6,660.78
(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		10,344,032.57	9,685,876.50	-	9,661,376.50	9,505,444.49	155,932.01

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Maintenance of Free Public Library	29-390	2	448,730.00	404,023.00		404,023.00	404,023.00	-
						-		-
Recycling Tax						-		-
Other Expenses	32-465	2	12,000.00	11,000.00		11,100.00	11,092.77	7.23
						-		-
Atlantic County Sewerage Authority Share of Costs	31-456	2	587,373.00	578,626.00		603,126.00	602,998.20	127.80
						-		-
City of Northfield's Share of Sewer Rents	32-465	2	11,520.00	11,520.00		11,520.00	11,520.00	-
						-		-
						-		-
						-		-
Stormwater Maintenance						-		-
Other Expenses	26-298	2	9,000.00	8,000.00		8,000.00	8,000.00	-
						-		-
Employee Group Health	23-215	2		21,495.00		21,495.00	1,432.07	20,062.93
						-		-
Length of Service Awards Program	25-286	2	2,300.00	2,300.00		2,200.00	-	2,200.00
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
NJPDES Stormwater Permit NJSA 40A:4-45.3(cc)	26-298					-		-
Other Expenses	26-298	2	500.00	500.00		500.00	315.00	185.00
						-		-
NJPDES Landfill Discharge NJSA 40A:4-45.3(cc)	26-298					-		-
Other Expenses	26-298	2	2,000.00	2,000.00		2,000.00	2,000.00	-
						-		-
Solid Waste Collection						-		-
Other Expenses	26-305	2	5,185.00	75,040.00		75,040.00	75,040.00	-
						-		-
Insurance						-		-
General Liability	23-215	2	-	21,194.00		21,194.00	15,773.03	5,420.97
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Total Other Operations - Excluded from "CAPS"	34-300		1,078,608.00	1,135,698.00	-	1,160,198.00	1,132,194.07	28,003.93

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
Dispatch Shared Services	42-115	2	424,004.00	411,654.00		411,654.00	411,654.00	-
						-		-
Sewer System Services	42-119	2	203,056.00	196,000.00		196,000.00	196,000.00	-
						-		-
Court Shared Services	42-108	2	79,982.00	88,994.00		88,994.00	86,986.47	2,007.53
						-		-
Emergency Medical Services	42-115	2	67,500.00	75,000.00		75,000.00	22,500.00	52,500.00
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Sheet 22b

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
						-	-	-
Recycling Tonnage Grant	41-569	2		9,006.84		9,006.84	9,006.84	-
						-	-	-
Clean Communities Grant	41-602	2		23,406.32		23,406.32	23,406.32	-
						-	-	-
Municipal Alliance Against Alcoholism and Drug Abuse	41-506					-	-	-
County Share	41-506	2	7,481.09	7,481.09		7,481.09	7,481.09	-
Local Share	41-506	2	1,870.27	1,870.27		1,870.27	1,870.27	-
						-	-	-
Body Armor Replacement Fund	41-505	2	1,842.44	1,587.50		1,587.50	1,587.50	-
						-	-	-
NJ Department of Transportation Grant	41-559	2	252,109.00	695,085.00		695,085.00	695,085.00	-
						-	-	-
DMHAS Youth Leadership Grant	40-506	2		3,124.38		3,124.38	3,124.38	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
Local Recreation Improvement Grant	40-700	2				-	-	-
						-	-	-
Drunk Driving Enforcement Grant	40-510	2				-	-	-
						-	-	-
America Rescue Plan - Firefighter Grant	41-811	2		60,000.00		60,000.00	60,000.00	-
						-	-	-
Community Development Block Grant	41-776	2		115,000.00		115,000.00	115,000.00	-
						-	-	-
Community Energy Planning Grant	40-701	2	10,000.00	-		-	-	-
						-	-	-
Frank H Stewart Trust Dock & Landing Improvements	41-685	2		140,000.00		140,000.00	140,000.00	-
						-	-	-
NJ Dept. of Agriculture - Spotted Lanternfly Program	41-889	2		20,000.00		20,000.00	20,000.00	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Total Public and Private Programs Offset by Revenues	40-999		273,302.80	1,076,561.40	-	1,076,561.40	1,076,561.40	-
Total Operations - Excluded from "CAPS"	34-305		2,126,452.80	2,983,907.40	-	3,008,407.40	2,925,895.94	82,511.46
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	2,126,452.80	2,983,907.40	-	3,008,407.40	2,925,895.94	82,511.46

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		46,875.00	120,675.00	XXXXXXXXXX	120,675.00	120,675.00	-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
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Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
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Total Capital Improvements Excluded from "CAPS"	44-999		46,875.00	120,675.00	-	120,675.00	120,675.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		910,000.00	825,000.00		825,000.00	825,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925			300,000.00		300,000.00	300,000.00	XXXXXXXXXX
Interest on Bonds	45-930		195,250.00	228,250.00		228,250.00	228,250.00	XXXXXXXXXX
Interest on Notes	45-935		122,423.02	83,584.18		83,584.18	83,584.18	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
Loan Payments Principle and Interest Green Acres	45-940			-		-		XXXXXXXXXX
						-		XXXXXXXXXX
NJEIT Loans	45-942		85,751.00	87,000.00		87,000.00	84,645.41	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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CURRENT FUND - APPROPRIATIONS

[illegible]**Sheet 27a**

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & 40A:4-	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	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		3,486,751.82	4,628,416.58	-	4,652,916.58	4,568,050.53	82,511.46

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		-	195,000.00		195,000.00	195,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930		-	5,850.00		5,850.00	5,850.00	XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999		-	200,850.00	-	200,850.00	200,850.00	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School - Excluded	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 - Excluded	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	200,850.00	-	200,850.00	200,850.00	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		3,486,751.82	4,829,266.58	-	4,853,766.58	4,768,900.53	82,511.46
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		13,830,784.39	14,515,143.08	-	14,515,143.08	14,274,345.02	238,443.47
(M) Reserve for Uncollected Taxes	50-899		404,000.00	400,000.00	XXXXXXXXXX	400,000.00	400,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		14,234,784.39	14,915,143.08	-	14,915,143.08	14,674,345.02	238,443.47

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	10,344,032.57	9,685,876.50	-	9,661,376.50	9,505,444.49	155,932.01
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	1,078,608.00	1,135,698.00	-	1,160,198.00	1,132,194.07	28,003.93
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	774,542.00	771,648.00	-	771,648.00	717,140.47	54,507.53
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	273,302.80	1,076,561.40	-	1,076,561.40	1,076,561.40	-
Total Operations Excluded from "CAPS"	34-305	2,126,452.80	2,983,907.40	-	3,008,407.40	2,925,895.94	82,511.46
(C) Capital Improvements	44-999	46,875.00	120,675.00	-	120,675.00	120,675.00	-
(D) Municipal Debt Service	45-999	1,313,424.02	1,523,834.18	-	1,523,834.18	1,521,479.59	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	200,850.00	-	200,850.00	200,850.00	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	404,000.00	400,000.00	XXXXXXXXXX	400,000.00	400,000.00	XXXXXXXXXX
Total General Appropriations	34-499	14,234,784.39	14,915,143.08	-	14,915,143.08	14,674,345.02	238,443.47

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: Recycling Program; Sewer Lateral Installation Charge Review Fee; Planning and Zoning Escrow Review Fee; Developer's Escrow Fund; Disposal of Forfeited Property; Uniform Fire Safety Act Penalty; Municipal Alliance on Alcohol and Drug Abuse; Donations K-9 Unit; Donations Shade Tree and Benches; Municipal Public Defender; Accumulated Absences; Outside Employment of Off-Duty Police Officers; Recreation Trust Fund.

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

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2024

ASSETS	
Cash and Investments	2,539,168.55
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	207,625.71
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	329,596.35
Tax Title Lien Receivable	90,962.13
Property Acquired by Tax Title Lien Liquidation	28,147.00
Other Receivables	58,602.55
Deferred Charges Required to be in 2025 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2025	-
Total Assets	3,254,102.29
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	1,253,846.19
Reserves for Receivables	714,933.74
Surplus	1,285,322.36
Total Liabilities, Reserves and Surplus	3,254,102.29

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

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND
CHANGE IN CURRENT SURPLUS

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	1,680,468.39	1,879,889.26
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2024: 98.92%, 2023: 99.01%)	35,821,189.88	34,854,485.52
Delinquent Taxes	265,694.34	230,299.70
Other Revenues and Additions to Income	3,885,619.46	3,320,156.99
Total Funds	41,652,972.07	40,284,831.47
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	14,274,345.02	13,312,773.12
School Taxes (Including Local and Regional)	20,970,885.00	20,309,491.00
County Taxes (Including Added Tax Amounts)	5,122,419.69	4,982,098.96
Special District Taxes		
Other Expenditures and Deductions from Income		
Total Expenditures and Tax Requirements	40,367,649.71	38,604,363.08
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	40,367,649.71	38,604,363.08
Surplus Balance, December 31	1,285,322.36	1,680,468.39

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	1,285,322.36
Current Surplus Anticipated in 2025 Budget	550,000.00
Surplus Balance Remaining	735,322.36

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.

CITY OF LINWOOD
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The following sheets are the capital plan for 2025. Years 2026 and 2027 plans are still being finalized.
No major projects with no adverse effects are the budget are planned.

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

CITY OF LINWOOD

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	
Recreation Improvements	1	50,000.00			2,500.00			47,500.00	
Roadway Improvements	2	225,000.00			11,250.00			213,750.00	
Fire Department Vehicle and Equipment	3	110,000.00			5,500.00			104,500.00	
Improvements to Buildings and Grounds	4	327,500.00			16,375.00			311,125.00	
Sewer Improvements	5	175,000.00			8,750.00			166,250.00	
Softcosts	6	50,000.00			2,500.00			47,500.00	
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		-							
		-							
TOTAL - THIS PAGE	XXXXX	937,500.00	-	-	46,875.00	-	-	890,625.00	-

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

CITY OF LINWOOD

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	-	-	-	-	-	-	-	-

C - 3

Sheet 40b1

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

CITY OF LINWOOD

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	937,500.00	-	-	46,875.00	-	-	890,625.00	-

C - 3

Sheet 40b - Totals

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

Local Unit

CITY OF LINWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2025	5b 2026	5c 2027	5d 2028	5e 2029	5f 2030
		-							
		-							
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TOTAL - THIS PAGE	XXXXX	-	XXXXXXXXXX	-	-	-	-	-	-

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

Local Unit

CITY OF LINWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2025	5b 2026	5c 2027	5d 2028	5e 2029	5f 2030
		-							
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		-							
TOTAL - ALL PROJECTS	XXXXX	937,500.00	XXXXXXXXXX	937,500.00	-	-	-	-	-

C - 4

Sheet 40c - Totals

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

Local Unit CITY OF LINWOOD

[illegible]

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

Local Unit CITY OF LINWOOD

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
	-			-						
	-			-						
	-			-						
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	-			-						
	-			-						
TOTAL - ALL PROJECTS	937,500.00	-	-	46,875.00	-	-	890,625.00	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2025

Be it Resolved by the **COUNCIL MEMBERS** **RESOLUTION**
of **LINWOOD**, County of **ATLANTIC** **CITY**
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) \$ 10,062,533.17

(Item 2 below) for municipal purposes, and
- (b) \$ -

(Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ -

(Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
- Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of
- the following summary of general revenues and appropriations.
- (d) \$ -

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

(Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 448,730.00

(Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

Nays

Abstained

Absent

SUMMARY OF REVENUES			
1. General Revenues			
Surplus Anticipated	08-100	\$	550,000.00
Miscellaneous Revenues Anticipated	13-099	\$	2,853,521.22
Receipts from Delinquent Taxes	15-499	\$	320,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	10,062,533.17
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	\$	448,730.00
Total Revenues	13-299	\$	14,234,784.39

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
 Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 9,108,402.69
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,235,629.88
(g) Cash Deficit	46-885	\$ -
 Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,126,452.80
(c) Capital Improvements	44-999	\$ 46,875.00
(d) Municipal Debt Service	45-999	\$ 1,313,424.02
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 404,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
 Total Appropriations	34-499	\$ 14,234,784.39

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

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

CITY OF LINWOOD

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

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

CITY OF LINWOOD

ARTS AND CULTURE TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2024	APPROPRIATIONS	FCOA	Appropriated		Expended 2024	
		2025	2024				for 2025	for 2024	Paid or Charged	Reserved
Amount to be Raised By Taxation	56-190				xxxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
										-
										-
										-
										-
Reserve Funds:	56-101									-
										-
										-
										-
										-
										-
										-
										-
										-
Total Trust Fund Revenues:	56-299	-	-	-						-
<div>Summary of Program</div> <div>Year Referendum Passed/Implemented:</div> <div>Rate Assessed: \$</div> <div>Total Tax Collected to date: \$</div> <div>Total Expended to date: \$</div>										-
										-
										-
										-
										-
										-
										-
										-
Total Trust Fund Appropriations:					56-499		-	-	-	-

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

Contracting Unit: CITY OF LINWOOD

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.

3/12/2025

Date

Leigh Ann Napoli

Clerk of the Governing Body