

2025 MUNICIPAL BUDGET

Municipal Budget of the _____ Township of Cedar Grove Township, County of Essex 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

5th day of May, 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 6th day of May, 2025

DocuSigned by:
Dale A Forde
Clerk
525 Pompton Avenue
Address
Cedar Grove, NJ 07009
Address
973-239-1410
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 5th day of May, 2025

DocuSigned by:
Andrew Kucinski
Registered Municipal Accountant
Mount Arlington, NJ 07856
Address
200 Valley Road, Suite 300
Address
973-298-8500
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 6th day of May, 2025

DocuSigned by:
Rebecca Roth
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 _____ Township
of Cedar Grove Township, County of Essex 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) \$ 12254481.64 (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) \$ 0 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 0 (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 1006751.41 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

Maceri
Peterson
Zazzali
Mega
Skabich

Nays

Abstained

Absent

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100		7400000
Miscellaneous Revenues Anticipated	13-099		3478790.84
Receipts from Delinquent Taxes	15-499		400000
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190		12254481.64
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	07-192		1006751.41
Total Revenues	13-299		24540023.89

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 13523463
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 2859369.80
(g) Cash Deficit	46-885	\$ 0
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1528478.02
(c) Capital Improvements	44-999	\$ 1772000
(d) Municipal Debt Service	45-999	\$ 3693995
(e) Deferred Charges - Municipal	46-999	\$ 0
(f) Judgments	37-480	\$ 0
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ 0
(g) Cash Deficit	46-885	\$ 0
(k) For Local District School Purposes	29-410	\$ 0
(m) Reserve for Uncollected Taxes	50-899	\$ 1162718.07
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	0
Total Appropriations	34-499	\$ 24540023.89

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 5th day of May, 2025. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2025 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 6th day of May, 2025, DocuSigned by:
Dale A Forde, Clerk

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

Contracting Unit: Cedar Grove Township

Year Ending: December 31, 2024

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.



For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

05/06/2025
Date

DocuSigned by:
Dale A. Fonde
DocuSigned by:
Clerk of the Governing Body

Information Required for Municipal Budget Document:	Municipal Budget Version 2025.0		
	Responses and Data		
Name and County of Municipality	Cedar Grove Township, Essex County		
Full Name of Municipality	TOWNSHIP OF CEDAR GROVE		
County of Municipality	ESSEX		
Name of Municipality	CEDAR GROVE		
Type	TOWNSHIP		
Governing Body Type	COUNCIL MEMBERS		
Location	TOWNSHIP OF CEDAR GROVE		
Address	525 POMPTON AVENUE		
Address	CEDAR GROVE, NJ 07009		
Phone	973-239-1410		
Fax	973-239-0762		
Clerk	DALE A. FORDE	Cert #	C-1534
Tax Collector	REBECCA M. ROTH		1/1/2023
Chief Financial Officer	REBECCA M. ROTH		T-8185
Registered Municipal Accountant	ANDREW KUCINSKI		N-0757
Municipal Attorney	MATTHEW GIACOBBE		583
Newspaper	VERONA CEDAR GROVE TIMES		
	Day	Month	
Date of Introduction	7	APRIL	
Date of Advertisement	17	APRIL	
Date of Public Hearing	5	MAY	
Time of Public Hearing	7:00		
Net Valuation Taxable Current		2,276,824,900	
Net Valuation Taxable Prior		2,261,045,100	
		15,779,800	
Budget Year	2025	Budget Year Type:	Calendar Year <i>Calendar or State Fiscal</i>
Municipal Code	0704		

How many utilities does municipality have?*	3
Utility #	Utility Type
Utility 1	WATER
Utility 2	SEWER
Utility 3	POOL
Utility 4	
Utility 5	
Utility 6	
Utility Assessment (Tab 37)	
Utility Assessment (Tab 38)	

*Select "0" if you do not have any utilities.

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 **TOWNSHIP** of **CEDAR GROVE** County of
 ESSEX for the fiscal year 2025.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2025	2024	2024
1. Surplus	7,400,000.00	7,300,000.00	
2. Total Miscellaneous Revenues	3,478,790.84	3,886,214.22	
3. Receipts from Delinquent Taxes	400,000.00	350,000.00	
4. a) Local Tax for Municipal Purposes	12,254,481.64	11,842,545.10	
b) Addition to Local School District Tax			
c) Minimum Library Tax	1,006,751.41	936,464.44	
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	13,261,233.05	12,779,009.54	
Total General Revenues	24,540,023.89	24,315,223.76	

Summary of Appropriations	2025 Budget	Final 2024 Budget
1. Operating Expenses: Salaries & Wages	7,741,965.00	7,541,836.68
Other Expenses	8,640,867.80	8,085,611.00
2. Deferred Charges & Other Appropriations	1,528,478.02	1,865,469.07
3. Capital Improvements	1,772,000.00	1,926,000.00
4. Debt Service (Include for School Purposes)	3,693,995.00	3,744,650.25
5. Reserve for Uncollected Taxes	1,162,718.07	1,151,656.76
Total General Appropriations	24,540,023.89	24,315,223.76
Total Number of Employees	142	142

2025 Dedicated	WATER	Utility Budget	
Summary of Revenues	Anticipated		
	2025	2024	2024
1. Surplus			
2. Miscellaneous Revenues	2,354,174.95	2,627,574.61	
3. Deficit (General Budget)	398,034.74		
Total Revenues	2,752,209.69	2,627,574.61	
Summary of Appropriations	2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages	576,500.00	600,704.00	
Other Expenses	1,500,000.00	1,352,989.86	
2. Capital Improvements			
3. Debt Service	378,331.50	522,943.75	
4. Deferred Charges & Other Appropriations	297,378.19	150,937.00	
5. Surplus (General Budget)			
Total Appropriations	2,752,209.69	2,627,574.61	
Total Number of Employees	6	6	

2025 Dedicated	SEWER	Utility Budget	
Summary of Revenues	Anticipated		
	2025	2024	2024
1. Surplus			93,000.00
2. Miscellaneous Revenues	2,369,049.11	2,634,918.25	
3. Deficit (General Budget)	42,618.46		
Total Revenues	2,411,667.57	2,727,918.25	
Summary of Appropriations	2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages	661,500.00	704,698.00	
Other Expenses	1,000,000.00	1,107,423.00	
2. Capital Improvements		30,000.00	
3. Debt Service	438,611.25	636,190.25	
4. Deferred Charges & Other Appropriations	311,556.32	249,607.00	
5. Surplus (General Budget)			
Total Appropriations	2,411,667.57	2,727,918.25	
Total Number of Employees	6	6	

2025 Dedicated POOL		Utility Budget	
Summary of Revenues		Anticipated	
		2025	2024
1. Surplus			
2. Miscellaneous Revenues		474,615.66	579,997.59
3. Deficit (General Budget)		128,284.60	
Total Revenues		602,900.26	579,997.59
Summary of Appropriations		2025 Budget	Final 2024 Budget
1. Operating Expenses: Salaries & Wages		244,525.00	271,000.00
Other Expenses		155,685.00	128,716.00
2. Capital Improvements			44,784.00
3. Debt Service		116,500.00	113,387.50
4. Deferred Charges & Other Appropriations		86,190.26	22,110.09
5. Surplus (General Budget)			
Total Appropriations		602,900.26	579,997.59
Total Number of Employees		2	2

Balance of Outstanding Debt			
	General	WATER	SEWER
Interest	3,771,660.00	401,760.00	585,175.00
Principal	21,810,000.00	4,138,000.00	4,115,000.00
Outstanding Balance	25,581,660.00	4,539,760.00	4,700,175.00

Balance of Outstanding Debt			
	POOL		
Interest	32,625.00		
Principal	425,000.00		
Outstanding Balance	457,625.00		

Notice is hereby given that the budget and tax resolution was approved by the COUNCIL MEMBERS of the TOWNSHIP of CEDAR GROVE, County of ESSEX on April 7th, 2025.

A hearing on the budget and tax resolution will be held at 525 POMPTON AVE., CEDAR GROVE, NJ, on MAY 5, 2025 at 7:00 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 THE TOWNSHIP CLERK at the Municipal Building, 525 POMPTON AVE. CEDAR GROVE New Jersey, 7009 during the hours of 8:30 AM to 4:30 PM.

**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)	23,377,305.82	XXXXXXXXXXXX
2 Local District School Tax		33,752,807.00
Actual		
Estimate	34,428,000.00	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate	-	XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate	-	XXXXXXXXXXXX
5 County Tax		10,781,538.36
Actual		
Estimate	10,997,000.00	XXXXXXXXXXXX
6 Special District Tax		1,835,048.96
Actual		
Estimate	1,872,000.00	XXXXXXXXXXXX
7 Municipal Open Space		
Actual		
Estimate		XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	70,674,305.82	
10 Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5)	11,278,790.84	
11 Cash Required from 2025 to Support Local Municipal Budget and Other Taxes	59,395,514.98	
12 Amount of Item 11 divided by 98.08%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	60,558,233.05	
Analysis of Item 12:		
Local School District Tax (Line 2 Above)	34,428,000.00	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	10,997,000.00	
Special District Tax (Line 6 Above)	1,872,000.00	
Municipal Open Space Tax (Line 7 Above)	-	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	13,261,233.05	
Total Amount (Line 12)	60,558,233.05	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	1,162,718.07	
Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations	23,377,305.82	
Item 13 - Appropriation: Reserve for Uncollected Taxes	1,162,718.07	
Subtotal	24,540,023.89	
Less: Item 10 - Total Anticipated Revenues	11,278,790.84	
Amount to Be Raised by Taxation in Municipal Budget	13,261,233.05	

Local Tax for Municipal Purpose	12,254,481.64
Addition to Local District School Tax	
Minimum Library Tax	1,006,751.41

TOWNSHIP OF CEDAR GROVE

SUMMARY OF 2025 BUDGET

		Future Budget Projections					
Total Budget	24,540,023.89	100.0%	2026	2027	2028	2029	2030
Employee Costs:							
Salaries & Wages							
Sheet 17	7,741,965.00	102.00%	7,896,804.30	8,054,740.39	8,215,835.19	8,380,151.90	8,547,754.94
Sheet 25	-	102.00%	-	-	-	-	-
Total	<u>7,741,965.00</u>		<u>7,896,804.30</u>	<u>8,054,740.39</u>	<u>8,215,835.19</u>	<u>8,380,151.90</u>	<u>8,547,754.94</u>
Social Security							
Sheet 19	259,539.00	102.00%	264,729.78	270,024.38	275,424.86	280,933.36	286,552.03
Pensions etc.							
Sheet 19	228,300.00	102.00%	232,866.00	237,523.32	242,273.79	247,119.26	252,061.65
Sheet 19	1,755,093.00	105.00%	1,842,847.65	1,934,990.03	2,031,739.53	2,133,326.51	2,239,992.84
Sheet 19	-						
Sheet 20	-						
Insurance							
Sheet 14	4,400.00	106.00%	4,664.00	4,943.84	5,240.47	5,554.90	5,888.19
Direct Employee Costs	<u>9,989,297.00</u>	40.7%					
General Liability Insurance							
Sheet 14	<u>193,464.00</u>	0.8%					
Debt Service:							
Sheet 27	<u>3,693,995.00</u>	15.1%					
Reserve for Uncollected Taxes:							
Sheet 29	<u>1,162,718.07</u>	4.7%					
Capital Funds:							
Sheet 26a	<u>1,772,000.00</u>	7.2%					
Deferred Charges:							
Sheet 28	<u>-</u>	0.0%					
Grants:							
Sheet 25 (less Salaries & Wages above)	<u>415,506.61</u>	1.7%					
All Other Departmental OE's:							
Various Line Items	<u>7,313,043.21</u>	29.8%	102.00%	7,459,304.07	7,608,490.16	7,760,659.96	7,915,873.16
			Projected Budget Totals				
			<u>17,701,215.80</u>	<u>18,110,712.11</u>	<u>18,531,173.81</u>	<u>18,962,959.09</u>	<u>19,406,440.26</u>

TOWNSHIP OF CEDAR GROVE 2025 BUDGET FUNDING

Budget Funding:

Fund Balance	7,400,000.00
Local Revenues	2,004,749.55
State Aid	1,061,065.00
Grants	412,976.29
Delinquent Tax	400,000.00
Local Purpose Tax	13,261,233.05
	24,540,023.89
 Ratables	 2,276,824,900
Tax Rate	0.538
Increase	0.014

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
17,701,215.80	17,935,712.11	18,181,173.81	18,437,959.09	18,706,440.26
17,701,215.80	18,110,712.11	18,531,173.81	18,962,959.09	19,406,440.26
2,284,824,900	2,292,824,900	2,300,824,900	2,308,824,900	2,316,824,900
0.775	0.782	0.790	0.799	0.807
0.237	0.008	0.008	0.008	0.009

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	7,400,000.00	7,300,000.00	100,000.00	1.37%
Local	2,004,749.55	1,875,328.53	129,421.02	6.90%
State Aid	1,061,065.00	1,169,849.94	(108,784.94)	-9.30%
State & Federal Grants	412,976.29	841,035.75	(428,059.46)	-50.90%
Delinquent Tax	400,000.00	350,000.00	50,000.00	14.29%
Local Purpose Tax	12,254,481.64	11,842,545.10	411,936.54	3.48%
Minimum Library Tax	1,006,751.41	936,464.44	70,286.97	7.51%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	24,540,023.89	24,315,223.76	224,800.13	0.92%
APPROPRIATIONS				
Salaries & Wages	7,741,965.00	7,541,836.68	200,128.32	2.65%
Other Expenses	6,891,939.09	6,847,983.68	43,955.41	0.64%
Statutory & Deferred Charges	2,859,369.80	2,257,000.00	602,369.80	26.69%
State & Federal Grants	415,506.61	843,566.07	(428,059.46)	-50.74%
Capital (without grants)	1,772,000.00	1,926,000.00	(154,000.00)	-8.00%
Debt Service	3,693,995.00	3,744,650.25	(50,655.25)	-1.35%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	1,162,718.07	1,151,656.76	11,061.31	0.96%
TOTAL APPROPRIATIONS	24,537,493.57	24,312,693.44	224,800.13	0.009246
Adopted Emergencies		(2,530.32)		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	12,254,481.64	11,842,545.10	411,936.54	3.48%
Local Tax Rate	0.5382	0.5240	0.0142	2.72%
Assessed Valuation	2,276,824,900	2,261,045,100	15,779,800	0.70%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP 2.50%	CAP COLA	12,254,482.28 MAX	12,254,481.64 ACTUAL
CAP Base from Prior Year	15,629,978.00	15,629,978.00	(0.64)	+ OR ()
Rate Applied	2.50%	3.50%		
Allowable CAP	16,020,727.45	16,177,027.23	Must be zero or () to Introduce Budget	
Additions:				
See Sheet 3b	261,493.06	261,493.06		
Other				
Total CAP Allowable	16,282,220.51	16,438,520.29		
Budget Expenditures Sheet 19	16,382,832.80	16,382,832.80		
Remaining or (Excess)	(100,612.29)	55,687.49		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	11,063,254.74	12,019,463.64	(956,208.90)
Used to Fund Budget	7,400,000.00	7,300,000.00	100,000.00
Remaining Balance	3,663,254.74	4,719,463.64	(1,056,208.90)

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	98.49%	9855.00%	-9756.51%
Used for Reserve for Taxes	98.08%	98.08%	0.00%
Remaining	0.41%	9756.92%	-9756.51%

2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF CEDAR GROVE

COUNTY: ESSEX

<u>MELISSA SKABICH</u> Mayor's Name	<u>July 1, 2025</u> Term Expires
--	-------------------------------------

Municipal Officials	
<u>DALE A. FORDE</u> Municipal Clerk	1/1/2023 Date of Orig. Appt.
<u>REBECCA M. ROTH</u> Tax Collector	C-1534 Cert. No.
<u>REBECCA M. ROTH</u> Chief Financial Officer	T-8185 Cert. No.
<u>ANDREW KUCINSKI</u> Registered Municipal Accountant	N-0757 Cert. No.
<u>MATTHEW GIACOBBE</u> Municipal Attorney	583 Lic. No.

Governing Body Members	
Name	Term Expires
<u>JOSEPH MACERI</u>	<u>7/1/2027</u>
<u>MICHELE MEGA</u>	<u>7/1/2025</u>
<u>KERRY PETERSON</u>	<u>7/1/2025</u>
<u>JOHN ZAZZALI</u>	<u>7/1/2027</u>

Official Mailing Address of Municipality

TOWNSHIP OF CEDAR GROVE
525 POMPTON AVENUE
CEDAR GROVE, NJ 07009

Fax #: 973-239-0762

2025 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of CEDAR GROVE, County of ESSEX 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

7 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 7 day of APRIL, 2025

DALE A. FORDE
Clerk
525 POMPTON AVENUE
Address
CEDAR GROVE, NJ 07009
Address
973-239-1410
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 7 day of APRIL, 2025

ANDREW KUCINSKI 200 VALLEY RD., SUITE 300
Registered Municipal Accountant Address
MT. ARLINGTON, NJ 07856 973-298-8500
Address Phone Number

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

Certified by me, this 7 day of APRIL, 2025

REBECCA M. ROTH
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 TOWNSHIP of CEDAR GROVE, County of ESSEX 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 VERONA CEDAR GROVE TIMES

in the issue of APRIL 17, 2025

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

RECORDED VOTE

(Insert Last Name)

Ayes

Maceri
Peterson
Zazzali
Mega
Skabich

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the TOWNSHIP of CEDAR GROVE, County of ESSEX, on APRIL 7, 2025.

A Hearing on the Budget and Tax Resolution will be held at TOWNSHIP OF CEDAR GROVE, on MAY 5, 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)}	16,382,832.80
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	6,994,473.02
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	6,994,473.02
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	1,162,718.07
98.08% Percent of Tax Collections	
Building Aid Allowance 2025 - \$	[REDACTED]
for Schools-State Aid 2024 - \$	[REDACTED]
4. Total General Appropriations (Item 9, Sheet 29)	24,540,023.89
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	11,278,790.84
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)	12,254,481.64
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	1,006,751.41

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	WATER Utility	SEWER Utility	POOL Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	23,710,523.98	2,627,574.61	2,727,918.25	579,997.59	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	604,699.78						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	24,315,223.76	2,627,574.61	2,727,918.25	579,997.59	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	23,124,314.20	2,408,436.66	2,336,798.41	510,398.62	-	-	-
Reserved	1,183,014.77	34,677.86	59,422.71	69,598.97	-	-	-
Unexpended Balances Canceled	7,894.79	184,460.09	331,697.13	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	24,315,223.76	2,627,574.61	2,727,918.25	579,997.59	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2024	23,710,523.98	Allowable Operating Appropriations before	
Cap Base Adjustment:	-	Additional Exceptions per (N.J.S.A. 40A:4-45.3)	16,020,727.45
Subtotal	23,710,523.98		
Exceptions Less:		Additions:	
Total Other Operations	1,021,903.00	New Construction (Assessor Certification)	34,437.28
Total Uniform Construction Code		2023 Cap Bank Available	176.26
Total Interlocal Service Agreement		2024 Cap Bank Available	226,879.52
Total Additional Appropriations			
Total Capital Improvements	1,926,000.00		
Total Debt Service	3,744,650.25		
Transferred to Board of Education		Total Additions	261,493.06
Type I School Debt			
Total Public & Private Programs	236,335.97	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	16,282,220.51
Judgements			
Total Deferred Charges			
Cash Deficit		Additional Increase to COLA rate. 3.5%	
Reserve for Uncollected Taxes	1,151,656.76	Amount of Increase allowable. 1.0%	156,299.78
Total Exceptions	8,080,545.98		
Amount on Which CAP is Applied	15,629,978.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	16,438,520.29
2.5% CAP	390,749.45		
Allowable Operating Appropriations before		Total General Appropriations for Municipal Purposes	16,382,832.80
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	16,020,727.45	(Sheet 19, H-1)	
		Over or (Under) Appropriations Cap	(55,687.49)

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>\$ 3,591,339.00</u>
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Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>638,000.00</u>
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<u>2,953,339.00</u>

Budgeted Group Insurance - Inside CAP	<u>2,550,000.00</u>
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Budgeted Group Insurance - Utilities	<u>403,339.00</u>
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Budgeted Group Insurance - Outside CAP	<u> </u>
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TOTAL	<u><u>2,953,339.00</u></u>
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Instead of receiving Health Benefits, 4 employees have elected an opt-out for 2025. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u><u>\$ 16,000.00</u></u>

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	11,842,545.10
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>11,842,545.10</u>
Plus 2% CAP Increase	<u>236,850.90</u>
ADJUSTED TAX LEVY	<u>12,079,396.00</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>12,079,396.00</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

12,079,396.00

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	
Allowable Pension Obligations Increases	29,295.00
Allowable LOSAP Increase	960.00
Allowable Capital Improvements Increase	66,000.00
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>96,255.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>7,895.00</u>

ADJUSTED TAX LEVY

12,167,756.00

Additions:

New Ratables - Increase for new construction	6,572,000
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.524</u>
New Ratable Adjustment to Levy	34,437.28
Amounts approved by Referendum	
Levy CAP Bank Applied	52,289.00

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

12,254,482.28

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

12,254,481.64

OVER OR (UNDER) 2% LEVY CAP

(0.64)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2022

Maximum Allowable Amount to be Raised by Taxation	12,159,963
Amount to be Raised by Taxation for Municipal Purpose	11,086,392
Available for Banking (CY 2025)	<u>1,073,571</u>
Amount Used in CY 2025	<u>79,333</u>
Balance to Expire	<u><u>994,238</u></u>

2023

Maximum Allowable Amount to be Raised by Taxation	13,705,110
Amount to be Raised by Taxation for Municipal Purpose	11,493,548
Available for Banking (CY 2025 - CY 2026)	<u>2,211,562</u>
Amount Used in CY 2025	<u> </u>
Balance to Carry Forward (CY 2026)	<u><u>2,211,562</u></u>

2024

Maximum Allowable Amount to be Raised by Taxation	12,161,258
Amount to be Raised by Taxation for Municipal Purpose	11,842,545
Available for Banking (CY 2025 - CY 2027)	<u>318,713</u>
Amount Used in CY 2025	<u> </u>
Balance to Carry Forward (CY 2026 - CY2027)	<u><u>318,713</u></u>

2025

Maximum Allowable Amount to be Raised by Taxation	12,254,482
Amount to be Raised by Taxation for Municipal Purpose	<u>12,254,482</u>
Available for Banking (CY 2026 - CY 2028)	<u>1</u>

Total Levy CAP Bank

2,530,276

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
1. Surplus Anticipated	08-101	7,400,000.00	7,300,000.00	7,300,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	7,400,000.00	7,300,000.00	7,300,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	18,000.00	18,000.00	18,714.20
Other	08-104	18,000.00	18,000.00	26,505.00
Fees and Permits	08-105	285,000.00	210,000.00	532,237.71
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	145,000.00	145,000.00	152,309.81
Other	08-109			
Interest and Costs on Taxes	08-112	100,000.00	100,000.00	131,230.83
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	650,000.00	525,000.00	905,302.72
Anticipated Utility Operating Surplus	08-114			
The Cedar Grove Senior Citizen Housing Association Service Charge	08-210	204,638.00	160,000.00	261,028.00
Reserve for Township Revaluation	08-134	416.30		

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	1,421,054.30	1,176,000.00	2,027,328.27

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	345,000.00	240,000.00	346,212.00
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	345,000.00	240,000.00	346,212.00

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:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Alliance on Alcoholism and Drug Abuse	10-506	10,121.26	10,121.26	10,121.26
Recycling Tonnage Grant	10-569		19,790.83	19,790.83
Clean Communities Program	10-602		34,172.23	34,172.23
Body Armor Replacement	10-505	4,465.03	1,554.45	1,554.45
Clean Fleet Electric Vehicle Incentive	10-634		1,000.00	1,000.00
Department of Transportation - Anderson Parkway	10-559		290,000.00	290,000.00
Stromwater Assistance Grant	10-564		15,000.00	15,000.00
Opioid Settlement Grant	10-621		23,648.14	23,648.14
Department of Transportation - Sweetwood and David Road	10-559		225,575.46	225,575.46
Department of Transportation - Myrtle Avenue	10-559		57,022.84	57,022.84
Department of Transportation - Brunswick Road	10-559		163,150.54	163,150.54
Department of Transportation-Carlson Parkway	10-559	398,390.00		-
				-
				-
				-
				-
				-
				-
				-
				-

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	412,976.29	841,035.75	841,035.75

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	238,695.25	459,328.53	458,765.36

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	7,400,000.00	7,300,000.00	7,300,000.00
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	1,421,054.30	1,176,000.00	2,027,328.27
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,061,065.00	1,169,849.94	1,169,850.20
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	345,000.00	240,000.00	346,212.00
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	412,976.29	841,035.75	841,035.75
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	238,695.25	459,328.53	458,765.36
Total Miscellaneous Revenues	13-099	3,478,790.84	3,886,214.22	4,843,191.58
4. Receipts from Delinquent Taxes	15-499	400,000.00	350,000.00	651,381.69
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	11,278,790.84	11,536,214.22	12,794,573.27
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	12,254,481.64	11,842,545.10	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	1,006,751.41	936,464.44	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	13,261,233.05	12,779,009.54	13,346,981.80
7. Total General Revenues	13-299	24,540,023.89	24,315,223.76	26,141,555.07

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						-		-
Township Manager's Office:						-		-
Salaries and Wages	20-100	1	155,000.00	170,000.00		170,000.00	170,000.00	-
Other Expenses	20-100	2	95,800.00	6,200.00		6,200.00	5,812.39	387.61
Township Council:						-		-
Other Expenses	20-110	2	1,450.00	9,155.00		9,155.00	7,831.28	1,323.72
Township Clerk:						-		-
Salaries and Wages	20-120	1	154,400.00	150,000.00		150,000.00	150,000.00	-
Other Expenses	20-120	2	24,400.00	22,000.00		22,000.00	18,774.35	3,225.65
Elections:						-		-
Other Expenses	20-120	2	73,550.00	21,000.00		21,000.00	14,267.82	6,732.18
Finance Office:						-		-
Salaries and Wages	20-130	1	185,700.00	168,000.00		168,000.00	168,000.00	-
Other Expenses	20-130	2	78,500.00	70,000.00		70,000.00	69,905.10	94.90
Annual Audit:						-		-
Other Expenses	20-135	2	17,700.00	17,000.00		17,000.00	17,000.00	-
Collection of Taxes:						-		-
Salaries and Wages	20-145	1	95,500.00	92,000.00		92,000.00	83,366.73	8,633.27
Other Expenses	20-145	2	22,400.00	23,000.00		23,000.00	22,281.18	718.82
						-		-

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
						-		-
				-		-		-
Assessment of Taxes:						-		-
Salaries and Wages	20-150	1	125,600.00	124,000.00		124,000.00	101,414.84	22,585.16
Other Expenses	20-150	2	28,000.00	27,000.00		27,000.00	21,800.67	5,199.33
Legal Services and Costs:						-		-
Other Expenses	20-155	2	195,000.00	195,175.00		195,175.00	117,762.31	77,412.69
Engineering Services and Costs:						-		-
Salaries and Wages	20-165	1	6,400.00	6,288.00		6,288.00	6,288.00	-
Other Expenses	20-165	2	23,100.00	3,106.00		3,106.00	3,105.11	0.89
						-		-
			-			-		-
Environmental Commission:						-		-
Other Expenses	20-170	2	700.00	700.00		700.00		700.00
						-		-
			-	-		-		-
Human Resources						-		-
Salaries and Wages	20-105	1	-	18,000.00		18,000.00	18,000.00	-
						-		-
						-		-

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						-	-	
Planning Board:						-	-	
Salaries and Wages	21-180	1	7,500.00	7,500.00		7,500.00	7,500.00	-
Other Expenses	21-180	2	8,500.00	7,310.00		7,310.00	6,327.00	983.00
Zoning Board of Adjustment:						-	-	
Salaries and Wages	21-185	1	7,500.00	7,500.00		7,500.00	7,500.00	-
Other Expenses	21-185	2	10,000.00	4,470.00		4,470.00	4,452.25	17.75
Insurance						-	-	
Insurance:						-	-	
Liability Insurance	23-210	2	193,464.00	186,922.00		186,922.00	186,922.00	-
Surety Bond Premiums	23-211	2	4,400.00	4,120.00		4,120.00	4,120.00	-
Reserve for Self-Insurance Program	23-211	2	-	100.00		100.00		100.00
Worker's Compensation Insurance	23-215	2	166,956.00	161,310.00		161,310.00	156,487.88	4,822.12
Group Insurance for Employees	23-220	2	2,550,000.00	2,580,000.00		2,580,000.00	2,470,215.69	109,784.31
Health Benefits Waiver	23-222	1	16,000.00	5,000.00		5,000.00	5,000.00	-
Public Safety						-	-	
Police:						-	-	
Salaries and Wages	25-240	1	5,445,600.00	5,302,379.00		5,302,379.00	5,036,789.17	265,589.83
Other Expenses	25-240	2	369,700.00	363,000.00		363,000.00	360,272.35	2,727.65
						-	-	

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						-	-	
Municipal Alliance:						-	-	
Salaries and Wages	25-241	1		10,500.00		7,969.68	7,969.68	
Emergency Management Services:						-	-	
Salaries and Wages	25-252	1	10,000.00	10,000.00		10,000.00	8,175.00	
Other Expenses	25-252	2	48,970.00	11,970.00		11,970.00	1,680.00	
First Aid Organization - Contribution:						-	-	
Other Expenses	25-260	2	35,000.00	30,000.00		30,000.00	30,000.00	
Fire:						-	-	
Other Expenses	25-265	2	205,850.00	201,850.00		201,850.00	151,566.62	
Municipal Prosecutor:						-	-	
Other Expenses	25-275	2	30,000.00	25,000.00		25,000.00	17,415.00	
Public Works						-	-	
Streets and Roads:						-	-	
Salaries and Wages	26-290	1	330,000.00	367,000.00		367,000.00	366,440.03	
Other Expenses	26-290	2	42,750.00	50,300.00		50,300.00	24,791.88	
Snow Removal:						-	-	
Salaries and Wages	26-291	1	80,000.00	90,000.00		90,000.00	42,480.33	
Other Expenses	26-291	2	150,000.00	198,350.00		198,350.00	98,136.35	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public Works						-		-
Shade Tree:						-		-
Other Expenses	26-292	2	48,000.00	45,500.00		45,500.00	44,514.92	985.08
Equipment Repairs and Maintenance:						-		-
Salaries and Wages	26-300	1	104,000.00	98,000.00		98,000.00	98,000.00	-
Other Expenses	26-300	2	16,250.00	18,200.00		18,200.00	12,243.12	5,956.88
Public Buildings and Grounds:						-		-
Salaries and Wages	26-310	1	73,660.00	64,500.00		64,500.00	64,500.00	-
Other Expenses	26-310	2	10,500.00	46,581.00		46,581.00	46,199.56	381.44
Vehicle Maintenance:						-		-
Other Expenses	26-315	2	116,500.00	113,200.00		113,200.00	76,957.41	36,242.59
Health and Human Services						-		-
Board of Health:						-		-
Salaries and Wages	27-330	1	60,000.00	58,000.00		58,000.00	57,114.69	885.31
Other Expenses	27-330	2	99,650.00	95,000.00		95,000.00	92,335.98	2,664.02
Animal Control:						-		-
Salaries and Wages	27-340	1	1,250.00	1,500.00		1,500.00	122.48	1,377.52
Other Expenses	27-340	2	42,500.00	40,500.00		40,500.00	40,108.48	391.52
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Health and Human Services						-		-
Senior Citizen Transportation:						-		-
Salaries and Wages	27-365	1	14,500.00	11,000.00		11,000.00	9,450.00	1,550.00
Other Expenses	27-365	2	17,000.00	24,641.00		24,641.00		24,641.00
Recreation						-		-
Recreation:						-		-
Salaries and Wages	28-370	1	201,500.00	138,000.00		138,000.00	131,935.65	6,064.35
Other Expenses	28-370	2	122,400.00	128,000.00		128,000.00	108,461.53	19,538.47
Parks and Playgrounds:						-		-
Salaries and Wages	28-375	1	222,050.00	218,000.00		218,000.00	217,791.65	208.35
Other Expenses	28-375	2	55,475.00	48,000.00		48,000.00	45,565.94	2,434.06
Utilities						-		-
Utility Expenses:						-		-
Other Expenses	31-460	2	773,650.00	725,177.00		725,177.00	711,111.25	14,065.75
Court and Public Defender						-		-
Municipal Court						-		-
Salaries and Wages	43-490	1	208,155.00	210,000.00		210,000.00	192,935.38	17,064.62
Other Expenses	43-490	2	25,283.00	127,000.00		127,000.00	19,695.84	107,304.16
Public Defender:						-		-
Other Expenses	43-495	2	6,600.00	6,574.00		6,574.00	3,878.00	2,696.00

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
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	175,650.00	164,000.00		164,000.00	164,000.00	-
Other Expenses	22-195	2	22,500.00	147,000.00		147,000.00	97,899.59	49,100.41
Plumbing Inspector:						-		-
Salaries and Wages	22-196	1	27,250.00	24,100.00		24,100.00	22,673.31	1,426.69
Other Expenses	22-196	2	2,250.00	4,100.00		4,100.00	1,200.00	2,900.00
Electrical Inspector:						-		-
Salaries and Wages	22-197	1	27,250.00	24,100.00		24,100.00	24,100.00	-
Other Expenses	22-197	2	2,250.00	4,100.00		4,100.00	1,200.00	2,900.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		13,510,963.00	13,362,978.00	-	13,360,447.68	12,291,515.11	1,068,932.57
B. Contingent	35-470	2	12,500.00	10,000.00	XXXXXXXXXX	10,000.00	8,125.93	1,874.07
Total Operations Including Contingent - within "CAPS"	34-201		13,523,463.00	13,372,978.00	-	13,370,447.68	12,299,641.04	1,070,806.64
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	7,741,965.00	7,544,367.00	-	7,541,836.68	7,153,577.26	388,259.42
Other Expenses (Including Contingent)	34-201	2	5,781,498.00	5,828,611.00	-	5,828,611.00	5,146,063.78	682,547.22

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
Anticipated Deficit in Swim Pool Oper. Budget	46-860	2	128,284.60		XXXXXXXXXX	-		XXXXXXXXXX
Anticipated Deficit in Water Oper. Budget	46-860	2	398,034.74		XXXXXXXXXX	-		XXXXXXXXXX
Anticipated Deficit in Sewer Oper. Budget	46-860	2	42,618.46		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		228,300.00	294,114.00		294,114.00	291,518.40	2,595.60
Social Security System (O.A.S.I.)	36-472		259,539.00	223,427.00		223,427.00	223,427.00	-
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		1,755,093.00	1,691,959.00		1,691,959.00	1,691,959.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		25,000.00	25,000.00		25,000.00	20,705.83	4,294.17
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		22,500.00	22,500.00		22,500.00	18,332.96	4,167.04
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		2,859,369.80	2,257,000.00	-	2,257,000.00	2,245,943.19	11,056.81
(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		16,382,832.80	15,629,978.00	-	15,627,447.68	14,545,584.23	1,081,863.45

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 Safety						-		-
LOSAP Contributions:						-		-
Fire Department	26-298	2	53,000.00	53,000.00		53,000.00		53,000.00
Ambulance & Rescue Squad	26-298	2	26,500.00	24,000.00		24,000.00	7,225.72	16,774.28
						-		-
Maintenance of Free Public Library (C.82,P.L. 1985)	29-390	2	1,006,751.41	944,903.00		944,903.00	913,525.96	31,377.04
Insurance:						-		-
Group Health Insurance Cap Exclusions	23-221	2				-		-
Worker's Compensation	23-215	2	13,984.00			-		-
Liability Insurance	23-210	2	12,736.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		1,112,971.41	1,021,903.00	-	1,021,903.00	920,751.68	101,151.32

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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		-	-	-	-	-	-

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
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		2,530.32			2,530.32	2,530.32	-
Opioid Settlement Grant	41-621	2		23,648.14		23,648.14	23,648.14	-
Body Armor Replacement Fund	41-505	2	4,465.03	1,554.45		1,554.45	1,554.45	-
Municipal Alliance Grant:						-	-	-
State Share	41-506	2	10,121.26	10,121.26		10,121.26	10,121.26	-
Recycling Tonnage Grant	41-569	2		19,790.83		19,790.83	19,790.83	-
Clean Communities Act	41-602	2		34,172.23		34,172.23	34,172.23	-
Clean Fleet Electric Vehicle Incentive	41-634	2		1,000.00		1,000.00	1,000.00	-
Department of Transportation - Anderson Parkway	41-559	2		290,000.00		290,000.00	290,000.00	-
Department of Transportation - Sweetwood & David Rd	41-559	2		225,575.46		225,575.46	225,575.46	-
Department of Transportation - Myrtle Avenue	41-559	2		57,022.84		57,022.84	57,022.84	-
Department of Transportation - Brunswick Road	41-559	2		163,150.54		163,150.54	163,150.54	-
Stormwater Assistance Grant	41-564	2		15,000.00		15,000.00	15,000.00	-
Department of Transportation-Carlson Parkway	41-559	2	398,390.00			-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS" (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		415,506.61	841,035.75	-	843,566.07	843,566.07	-
Total Operations - Excluded from "CAPS"	34-305		1,528,478.02	1,862,938.75	-	1,865,469.07	1,764,317.75	101,151.32
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	1,525,947.70	1,862,938.75	-	1,862,938.75	1,761,787.43	101,151.32

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		1,772,000.00	1,926,000.00	-	1,926,000.00	1,926,000.00	-

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				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
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		6,994,473.02	7,533,589.00	-	7,536,119.32	7,427,073.21	101,151.32

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		6,994,473.02	7,533,589.00	-	7,536,119.32	7,427,073.21	101,151.32
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		23,377,305.82	23,163,567.00	-	23,163,567.00	21,972,657.44	1,183,014.77
(M) Reserve for Uncollected Taxes	50-899		1,162,718.07	1,151,656.76	XXXXXXXXXX	1,151,656.76	1,151,656.76	XXXXXXXXXX
9. Total General Appropriations	34-499		24,540,023.89	24,315,223.76	-	24,315,223.76	23,124,314.20	1,183,014.77

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2024	
Summary of Appropriations		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	16,382,832.80	15,629,978.00	-	15,627,447.68	14,545,584.23	1,081,863.45
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	1,112,971.41	1,021,903.00	-	1,021,903.00	920,751.68	101,151.32
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	-	-	-	-	-	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	415,506.61	841,035.75	-	843,566.07	843,566.07	-
Total Operations Excluded from "CAPS"	34-305	1,528,478.02	1,862,938.75	-	1,865,469.07	1,764,317.75	101,151.32
(C) Capital Improvements	44-999	1,772,000.00	1,926,000.00	-	1,926,000.00	1,926,000.00	-
(D) Municipal Debt Service	45-999	3,693,995.00	3,744,650.25	-	3,744,650.25	3,736,755.46	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	1,162,718.07	1,151,656.76	XXXXXXXXXX	1,151,656.76	1,151,656.76	XXXXXXXXXX
Total General Appropriations	34-499	24,540,023.89	24,315,223.76	-	24,315,223.76	23,124,314.20	1,183,014.77

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR 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
					-		-
	55-501				-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR 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			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	120,000.00	110,000.00		110,000.00	110,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	72,000.00	183,855.00		260,000.00	260,000.00	XXXXXXXXXX
Interest on Bonds	55-522	54,100.00	56,775.00		56,775.00	56,775.00	XXXXXXXXXX
Interest on Notes	55-523	132,231.50	96,168.75		96,168.75	96,037.13	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR 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
Overexpenditure of appropriations	55-550	38,047.49		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	132,721.00	101,586.00		101,586.00	101,585.45	0.55
Social Security System (O.A.S.I.)	55-541	49,700.00	49,351.00		49,351.00	1,170.04	29,504.84
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	76,909.70		XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL WATER UTILITY APPROPRIATIONS	55-599	2,752,209.69	2,627,574.61	-	2,627,574.61	2,408,436.66	34,677.86

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511		30,000.00	XXXXXXXXXX	30,000.00	30,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	215,000.00	210,000.00		210,000.00	210,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	42,000.00	82,000.00		236,000.00	236,000.00	XXXXXXXXXX
Interest on Bonds	55-522	100,050.00	104,875.00		104,875.00	104,875.00	XXXXXXXXXX
Interest on Notes	55-523	81,561.25	85,315.25		85,315.25	83,669.25	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Appropriation Reserves	55-550	36,289.05		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	132,721.00	186,787.00		186,787.00	186,786.15	0.85
Social Security System (O.A.S.I.)	55-541	48,000.00	62,820.00		62,820.00	62,820.00	-
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	94,546.27		XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL SEWER UTILITY APPROPRIATIONS	55-599	2,411,667.57	2,727,918.25	-	2,727,918.25	2,336,798.41	59,422.71

DEDICATED POOL UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR POOL 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		2,000.00	XXXXXXXXXX	2,000.00	2,000.00	-
Capital Outlay	55-512		42,784.00		42,784.00	34,032.53	8,751.47
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	100,000.00	95,000.00		95,000.00	95,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	16,500.00	18,387.50		18,387.50	18,387.50	XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED POOL UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR POOL 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
Overexpenditure of Appropriations	55-550			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				-		-
Social Security System (O.A.S.I.)	55-541	21,582.00	22,110.09		22,110.09	5,280.68	16,829.41
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	64,608.26		XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL POOL UTILITY APPROPRIATIONS	55-599	602,900.26	579,997.59	-	579,997.59	510,398.62	69,598.97

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:

- Housing and Community Development Act of 1974, Open Space Donations N.J.S.A. 40A:5-29
- Parking Offenses Adjudication Act (PL 1989, C.137), New Jersey Sales & Use Tax N.J.S.A. 40:6a-1
- Developer's Escrow Fund (NJSA 40:55D-53.1), Storm Recovery Trust Fund P.L. 2013, Ch. 271, (NJSA 40A:4-62.1)
- Municipal Alliance on Alc and Drug Abuse - PL1989,c51; NJSA40A:5-29, Cedar Grove Centennial Celebration Donations N.J.S.A. 40A:5-29
- Cat License Fees, Cedar Grove Recreation Programs Donations N.J.S.A. 40A:5-29
- Drug Abuse Resistance Education (DARE) Program, C51, PL1989, Project Graduation Donations N.J.S.A. 40A:5-29
- Disposal of Forfeited Property (PL 1986, C135), Cedar Grove Fire Hydrant Connectors Donations N.J.S.A. 40A:5-29
- Uniform Fire Safety Act Penalty Monies NJSA 52:27D-192 et seq; NJAC 5:70-2.12, Police Equipment Police Department Donations
- Revitalization Cedar Grove Business District ; Donations N.J.S.A. 40A:5-29, Panther Park Concession Building Sports Complex from Public Donations N.J.S.A. 40A:5-2
- Open Space, Recreation, Farmland and Historic Preservation Trust, Electronic Receipts Fees N.J.A.C. 5:30-9
- Cedar Grove Community Center ; Donations N.J.S.A. 40A:5-29
- National Night Out Donations N.J.S.A. 40A:5-29
- Recreation Trust Fund PL 1999 C292 & NJS 40:48-2.56
- 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	14,488,388.65
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	861,167.90
Tax Title Lien Receivable	276,861.31
Property Acquired by Tax Title Lien Liquidation	165,000.00
Other Receivables	962,465.27
Deferred Charges Required to be in 2025 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2025	-
Total Assets	16,753,883.13
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	3,425,133.91
Reserves for Receivables	2,265,494.48
Surplus	11,063,254.74
Total Liabilities, Reserves and Surplus	16,753,883.13

School Tax Levy Unpaid	16,876,403.50
Less: School Tax Deferred	15,394,816.50
*Balance Included in Above "Cash Liabilities"	1,481,587.00

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	12,019,463.64	13,796,154.32
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2024: 98.49%, 2023: 98.55%)	58,564,719.36	58,226,816.05
Delinquent Taxes	651,381.69	275,827.50
Other Revenues and Additions to Income	11,966,514.89	10,228,928.04
Total Funds	83,202,079.58	82,527,725.91
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	23,155,672.21	21,317,308.81
School Taxes (Including Local and Regional)	33,752,807.00	33,155,574.00
County Taxes (Including Added Tax Amounts)	10,781,538.36	11,626,270.12
Special District Taxes	1,835,048.96	1,805,588.56
Other Expenditures and Deductions from Income	2,613,758.31	2,603,520.78
Total Expenditures and Tax Requirements	72,138,824.84	70,508,262.27
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	72,138,824.84	70,508,262.27
Surplus Balance, December 31	11,063,254.74	12,019,463.64

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	11,063,254.74
Current Surplus Anticipated in 2025 Budget	7,400,000.00
Surplus Balance Remaining	3,663,254.74

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

2025

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

3 years. (Population under 10,000)

6 years. (Over 10,000 and all county governments)

years exceeding minimum time period.

Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

**TOWNSHIP OF CEDAR GROVE
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Capital Improvement Program, presented herewith, is an estimated projection of the capital projects for the next three years. During the current budget year, the projects expected to be completed are detailed on sheet 40b. Projects and their planned funding, which will begin subsequent to the current budget year, are reflected on sheets 40c and 40d.

The Mayor and Council are continuously planning within the Township by preparing the Capital Budget. This budget is not a spending budget, but a plan for future budgeting. It is reviewed by the Council and appropriate department heads.

Mayor and Township Council of the
Township of Cedar Grove

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

TOWNSHIP OF CEDAR GROVE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Various General Improvements		1,772,000.00			1,772,000.00				
Various General Improvements		1,946,700.00					398,390.00	1,548,310.00	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	xxxxx	3,718,700.00	-	-	1,772,000.00	-	398,390.00	1,548,310.00	-

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

TOWNSHIP OF CEDAR GROVE

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

TOWNSHIP OF CEDAR GROVE

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	3,718,700.00	-	-	1,772,000.00	-	398,390.00	1,548,310.00	-

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

Local Unit

TOWNSHIP OF CEDAR GROVE

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	
Various General Improvements		1,772,000.00	1 year	1,772,000.00						
Various General Improvements		1,946,700.00	1 year	1,946,700.00						
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TOTAL - THIS PAGE	XXXXX	3,718,700.00	XXXXXXXXXX	3,718,700.00	-	-	-	-	-	-

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

Local Unit

TOWNSHIP OF CEDAR GROVE

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

TOWNSHIP OF CEDAR GROVE

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	3,718,700.00	XXXXXXXXXX	3,718,700.00	-	-	-	-	-

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

Local Unit TOWNSHIP OF CEDAR GROVE

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
Various General Improvements	1,772,000.00	1,772,000.00		1,772,000.00						
Various General Improvements	1,946,700.00			-		398,390.00	1,548,310.00			
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TOTAL - THIS PAGE	3,718,700.00	1,772,000.00	-	1,772,000.00	-	398,390.00	1,548,310.00	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2025

RESOLUTION 4(a)

Be it Resolved by the COUNCIL MEMBERS of the TOWNSHIP
of CEDAR GROVE, County of ESSEX 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) \$ 12,254,481.64 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 1,006,751.41 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

	Ayes Maceri Peterson Zazzali Mega Skabich	Nays		Abstained
				Absent

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	7,400,000.00
Miscellaneous Revenues Anticipated	13-099	\$	3,478,790.84
Receipts from Delinquent Taxes	15-499	\$	400,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	12,254,481.64
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	\$	1,006,751.41
Total Revenues	13-299	\$	24,540,023.89

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 13,523,463.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 2,859,369.80
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,528,478.02
(c) Capital Improvements	44-999	\$ 1,772,000.00
(d) Municipal Debt Service	45-999	\$ 3,693,995.00
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 1,162,718.07
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 24,540,023.89

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 5th day of May, 2025. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2025 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 5th day of May, 2025, dforde@cedargrovenj.org, Clerk

Signature

TOWNSHIP OF CEDAR GROVE

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

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

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

Contracting Unit: TOWNSHIP OF CEDAR GROVE

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.

5/5/2025
Date

dforde@cedargrovenj.org
Clerk of the Governing Body