

2025 MUNICIPAL BUDGET

Municipal Budget of the _____ Township of Elk Township, County of Gloucester 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

17th day of June, 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 17th day of June, 2025

Signed by: Timothy Pine
Clerk
680 Whig Lane
Address
Monroeville, NJ 08343
Address
856-881-6525
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 23rd day of June, 2025

DocuSigned by: Michael Holt
Registered Municipal Accountant
105 Atsion Road
Address
Medford, NJ 08055
Address
609.953.0612
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 17th day of June, 2025

DocuSigned by: Stephen Considine
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: _____,

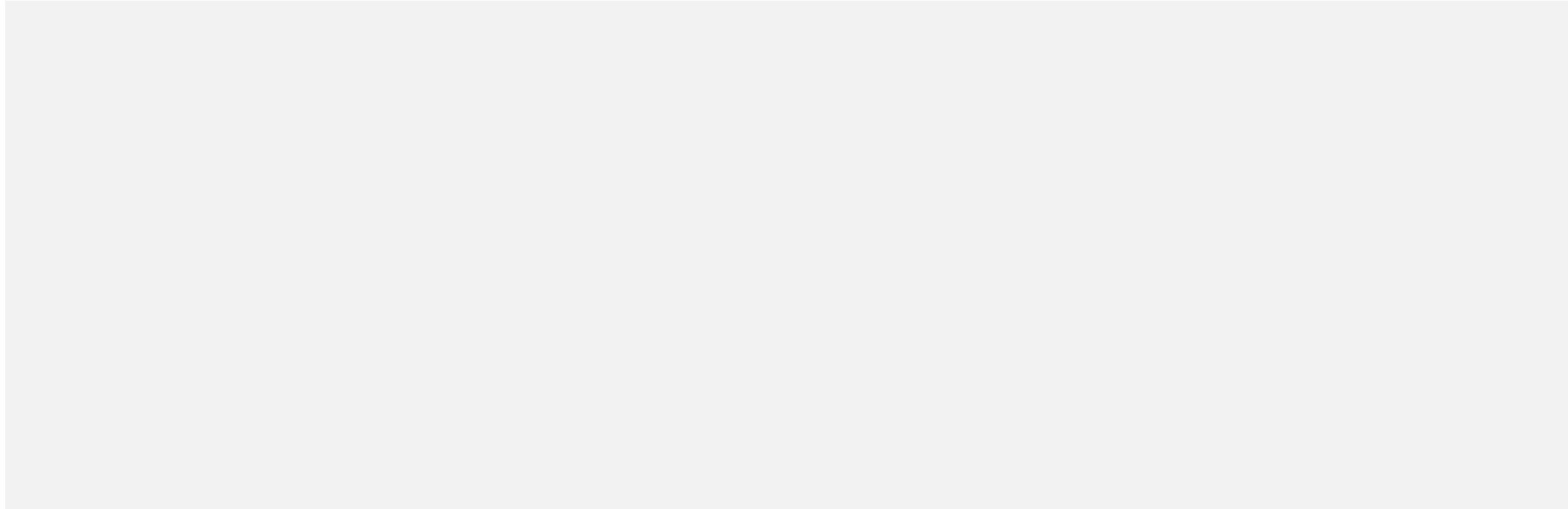
By: _____

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

Contracting Unit: Elk 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.

06/23/2025
Date

Signed by:
Timothy Pina
Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

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

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

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

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

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

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

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

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

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

e) **briefly flash rapidly.**

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

f) as the current fund process.

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

PLEASE NOTE:

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

Information Required for Municipal Budget Document:

Name and County of Municipality
 Full Name of Municipality
 County of Municipality
 Name of Municipality
 Type
 Governing Body Type
 Location
 Address
 Address
 Phone
 Fax

Clerk
 Tax Collector
 Chief Financial Officer
 Registered Municipal Accountant
 Municipal Attorney

Newspaper

Date of Introduction
 Date of Advertisement
 Date of Public Hearing

Time of Public Hearing

Net Valuation Taxable Current
 Net Valuation Taxable Prior

Municipal Budget Version 2025.0

Responses and Data

Elk Township, Gloucester County

TOWNSHIP OF ELK
 GLOUCESTER
 ELK
 TOWNSHIP
 COMMITTEEPERSONS

Township Hall
 680 Whig Lane
 Monroeville, NJ 08343
 856-881-6525
 856-881-5750

	Cert #
Timothy Pine	
Susan DeFrancesco	T-80556
Stephen Considine	N-0255
Michael Holt	CR473
Brian J. Duffield, Esq.	

The Sentinel

	Day	Month
	17	June
	26	June
	15	July

7 pm

	388,878,500
	384,584,500
	4,294,000

Budget Year	2025	Budget Year Type:	Calendar Year
--------------------	-------------	--------------------------	----------------------

Municipal Code 0804

How many utilities does municipality have?*	0
Utility #	Utility Type
Utility 1	
Utility 2	
Utility 3	
Utility 4	
Utility 5	
Utility 6	
Utility Assessment (Tab 37)	
Utility Assessment (Tab 38)	

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

Capital Impr
of Years
Beginning Year
Ending Year

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

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



Date of Original Appt.

[Empty form area for Date of Original Appt.]

Calendar or State Fiscal

Movement Program	
	6
	2025
	2030

ended" only as needed.

venues.

pecial Items of Revenue.

l Appropriations.

Appropriations.

n.

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2025 MUNICIPAL BUDGET**

	YEAR 2025	YEAR 2024
1 Total General Appropriations for 2025 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	6,033,371.43	XXXXXXXXXXXX
2 Local District School Tax		
Actual	3,798,516.01	3,724,035.30
Estimate		XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		
Actual	3,978,059.91	3,900,058.74
Estimate		XXXXXXXXXXXX
5 County Tax		
Actual	2,995,570.97	2,936,834.28
Estimate		XXXXXXXXXXXX
6 Special District Tax		
Actual		
Estimate		XXXXXXXXXXXX
7 Municipal Open Space		
Actual		
Estimate		XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	16,805,518.32	
# Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5)	2,741,440.00	
# Cash Required from 2025 to Support Local Municipal Budget and Other Taxes	14,064,078.32	
# Amount of Item 11 divided by	97.06%	
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	14,490,086.87	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	-	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	-	
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	3,717,939.98	
Total Amount (Line 12)	3,717,939.98	
# Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	426,008.55	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	6,033,371.43	
Item 13 - Appropriation: Reserve for Uncollected Taxes	426,008.55	
Subtotal	6,459,379.98	
Less: Item 10 - Total Anticipated Revenues	2,741,440.00	
Amount to Be Raised by Taxation in Municipal Budget	3,717,939.98	

Local Tax for Municipal Purpose	3,717,939.98
Addition to Local District School Tax	
Minimum Library Tax	

TOWNSHIP OF ELK

SUMMARY OF 2025 BUDGET

Total Budget	6,459,379.98	100.0%	Future Budget Projections					
			2026	2027	2028	2029	2030	
Employee Costs:								
Salaries & Wages								
Sheet 17	2,242,680.00		102.00%	2,287,533.60	2,333,284.27	2,379,949.96	2,427,548.96	2,476,099.94
Sheet 25	145,000.00		102.00%	147,900.00	150,858.00	153,875.16	156,952.66	160,091.72
Total	<u>2,387,680.00</u>			<u>2,435,433.60</u>	<u>2,484,142.27</u>	<u>2,533,825.12</u>	<u>2,584,501.62</u>	<u>2,636,191.65</u>
Social Security								
Sheet 19	166,000.00		102.00%	169,320.00	172,706.40	176,160.53	179,683.74	183,277.41
Pensions etc.								
Sheet 19	63,468.43		102.00%	64,737.80	66,032.55	67,353.21	68,700.27	70,074.28
Sheet 19	365,111.00		105.00%	383,366.55	402,534.88	422,661.62	443,794.70	465,984.44
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	15,000.00		106.00%	15,900.00	16,854.00	17,865.24	18,937.15	20,073.38
Direct Employee Costs	<u>2,997,259.43</u>	46.4%						
General Liability Insurance								
Sheet 14	<u>-</u>	0.0%						
Debt Service:								
Sheet 27	<u>237,227.00</u>	3.7%						
Reserve for Uncollected Taxes:								
Sheet 29	<u>426,008.55</u>	6.6%						
Capital Funds:								
Sheet 26a	<u>160,000.00</u>	2.5%						
Deferred Charges:								
Sheet 28	<u>-</u>	0.0%						
Grants:								
Sheet 25 (less Salaries & Wages above)	<u>87,150.00</u>	1.3%						
All Other Departmental OE's:								
Various Line Items	<u>2,551,735.00</u>	39.5%	102.00%	2,602,769.70	2,654,825.09	2,707,921.60	2,762,080.03	2,817,321.63
Projected Budget Totals				<u>5,671,527.65</u>	<u>5,797,095.20</u>	<u>5,925,787.31</u>	<u>6,057,697.51</u>	<u>6,192,922.79</u>

TOWNSHIP OF ELK 2025 BUDGET FUNDING

Budget Funding:	
Fund Balance	1,470,000.00
Local Revenues	482,655.00
State Aid	366,635.00
Grants	87,150.00
Delinquent Tax	335,000.00
Local Purpose Tax	<u>3,717,939.98</u>
	<u>6,459,379.98</u>
Ratables	388,878,500
Tax Rate	0.956
Increase	0.020

Project Tax Results				
2026	2027	2028	2029	2030
	25,000.00	50,000.00	75,000.00	100,000.00
	150,000.00	300,000.00	450,000.00	600,000.00
<u>5,671,527.65</u>	<u>5,622,095.20</u>	<u>5,575,787.31</u>	<u>5,532,697.51</u>	<u>5,492,922.79</u>
<u>5,671,527.65</u>	<u>5,797,095.20</u>	<u>5,925,787.31</u>	<u>6,057,697.51</u>	<u>6,192,922.79</u>
396,878,500	404,878,500	412,878,500	420,878,500	428,878,500
1.429	1.389	1.350	1.315	1.281
0.473	(0.040)	(0.038)	(0.036)	(0.034)

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	1,470,000.00	1,330,000.00	140,000.00	10.53%
Local	482,655.00	397,607.00	85,048.00	21.39%
State Aid	366,635.00	404,426.99	(37,791.99)	-9.34%
State & Federal Grants	87,150.00	313,831.80	(226,681.80)	-72.23%
Delinquent Tax	335,000.00	305,210.00	29,790.00	9.76%
Local Purpose Tax	3,717,939.98	3,640,719.64	77,220.34	2.12%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	6,459,379.98	6,391,795.43	67,584.55	1.06%
APPROPRIATIONS				
Salaries & Wages	2,387,680.00	2,200,950.00	186,730.00	8.48%
Other Expenses	2,542,235.00	2,471,839.50	70,395.50	2.85%
Statutory & Deferred Charges	600,579.43	601,826.66	(1,247.23)	-0.21%
State & Federal Grants	87,150.00	311,831.80	(224,681.80)	-72.05%
Capital (without grants)	160,000.00	208,000.00	(48,000.00)	-23.08%
Debt Service	237,227.00	129,508.00	107,719.00	83.18%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	426,008.55	465,103.97	(39,095.42)	-8.41%
TOTAL APPROPRIATIONS	6,440,879.98	6,389,059.93	51,820.05	0.00811
Adopted Emergencies		(2,735.50)		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	3,717,939.98	3,640,719.64	77,220.34	2.12%
Local Tax Rate	0.9561	0.9360	0.0201	2.14%
Assessed Valuation	388,878,500	384,584,500	4,294,000	1.12%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP
	CAP 2.50%	CAP COLA	
			3,865,906.66 MAX
			3,717,939.98 ACTUAL
CAP Base from Prior Year	5,136,266.00	5,136,266.00	(147,966.67) + OR ()
Rate Applied	2.50%	3.50%	
Allowable CAP	5,264,672.65	5,316,035.31	Must be zero or () to Introduce Budget
Additions:			
See Sheet 3b	52,064.12	52,064.12	
Other			
Total CAP Allowable	5,316,736.77	5,368,099.43	
Budget Expenditures Sheet 19	5,368,099.43	5,368,099.43	
Remaining or (Excess)	(51,362.66)	0.00	

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	4,006,951.89	4,108,042.33	(101,090.44)
Used to Fund Budget	1,470,000.00	1,330,000.00	140,000.00
Remaining Balance	2,536,951.89	2,778,042.33	(241,090.44)

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	97.06%	96.73%	0.33%
Used for Reserve for Taxes	97.06%	96.72%	0.34%
Remaining	0.00%	0.01%	-0.01%

2025 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of ELK, County of GLOUCESTER 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

17 day of June, 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 17 day of June, 2025

tpine@elktownshipnj.gov

Clerk

680 Whig Lane

Address

Monroeville, NJ 08343

Address

856-881-6525

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 17 day of June, 2025

mholt@hmacpainc.com

Registered Municipal Accountant

618 Stokes Road

Address

Medford, NJ 08055

Address

609-953-0612

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 17 day of June, 2025

elkcfo@gmail.com

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 ELK, County of GLOUCESTER 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 Sentinel

in the issue of June 26, 2025

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

RECORDED VOTE
(Insert Last Name)

Ayes

Cammarata
Cowan
Lucas
Rambo
King-Sammons

Nays

n/a

Abstained

n/a

Absent

n/a

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMITTEEPERSONS of the TOWNSHIP of ELK, County of GLOUCESTER, on June 17, 2025.

A Hearing on the Budget and Tax Resolution will be held at Township Hall, on July 15, 2025 at 7 pm o'clock 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)}	5,368,099.43
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	665,272.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	665,272.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	426,008.55
97.06% Percent of Tax Collections	
Building Aid Allowance 2025 - \$	-
for Schools-State Aid 2024 - \$	-
4. Total General Appropriations (Item 9, Sheet 29)	6,459,379.98
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,741,440.00
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)	3,717,939.98
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	6,389,795.43	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	6,389,795.43	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	5,443,737.20	-	-	-	-	-	-
Reserved	947,893.23	-	-	-	-	-	-
Unexpended Balances Canceled	(1,835.00)	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	6,389,795.43	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2024	6,329,059.93
Cap Base Adjustment:	
Subtotal	<u>6,329,059.93</u>
Exceptions Less:	
Total Other Operations	
Total Uniform Construction Code	
Total Interlocal Service Agreement	131,607.00
Total Additional Appropriations	
Total Capital Improvements	208,000.00
Total Debt Service	129,508.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	251,096.30
Judgements	
Total Deferred Charges	7,478.66
Cash Deficit	
Reserve for Uncollected Taxes	<u>465,103.97</u>
Total Exceptions	1,192,793.93
Amount on Which CAP is Applied	5,136,266.00
2.5% CAP	<u>128,406.65</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	5,264,672.65

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		5,264,672.65
Additions:		
New Construction (Assessor Certification)		27,105.62
2023 Cap Bank Available		24,958.50
2024 Cap Bank Available		
Total Additions		<u>52,064.12</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	<u>5,316,736.77</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	<u>51,362.66</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>5,368,099.43</u>
Total General Appropriations for Municipal Purposes		<u>5,368,099.43</u>
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		<u>(0.00)</u>

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>\$ 625,000.00</u>
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Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>80,000.00</u>
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<u>545,000.00</u>

Budgeted Group Insurance - Inside CAP	<u>545,000.00</u>
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Budgeted Group Insurance - Utilities	<u> </u>
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Budgeted Group Insurance - Outside CAP	<u> </u>
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TOTAL	<u><u>545,000.00</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>\$ 14,000.00</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	3,640,719.64
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	8,000.00
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>3,632,719.64</u>
Plus 2% CAP Increase	<u>72,654.39</u>
ADJUSTED TAX LEVY	<u>3,705,374.03</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>3,705,374.03</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	3,705,374.03
Exclusions:	
Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	15,620.00
Allowable Pension Obligations Increases	2,088.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	107,719.00
Recycling Tax appropriation	8,000.00
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	
Add Total Exclusions	<u>133,427.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	
ADJUSTED TAX LEVY	<u>3,838,801.03</u>
Additions:	
New Ratables - Increase for new construction	2,895,900
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.936</u>
New Ratable Adjustment to Levy	27,105.62
Amounts approved by Referendum	
Levy CAP Bank Applied	
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	<u>3,865,906.66</u>
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES	<u>3,717,939.98</u>
OVER OR (UNDER) 2% LEVY CAP	<u>(147,966.67)</u>
(must be equal or under for Introduction)	

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

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Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2025)	
Amount Used in CY 2025	
Balance to Expire	-

###

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

###

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

2025

Maximum Allowable Amount to be Raised by Taxation	3,865,907
Amount to be Raised by Taxation for Municipal Purpose	3,717,940
Available for Banking (CY 2026 - CY 2028)	147,967

Total Levy CAP Bank

147,967

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
1. Surplus Anticipated	08-101	1,470,000.00	1,330,000.00	1,330,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,470,000.00	1,330,000.00	1,330,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Alcoholic Beverages	08-103			
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	87,000.00	90,000.00	87,648.98
Other	08-109			
Interest and Costs on Taxes	08-112	75,000.00	75,000.00	76,427.77
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			

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	162,000.00	165,000.00	164,076.75

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	145,000.00	101,000.00	149,226.00
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	145,000.00	101,000.00	149,226.00

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	175,655.00	131,607.00	156,949.00

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
		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
NJ Transportation Trust Fund Authority Act - Moods Road Phase 3	10-501			-
Clean Communities Program	10-502	15,399.45	15,526.58	15,526.58
Recycling Tonnage Grant	10-503	4,560.84	5,818.89	5,818.89
Body Armor	10-504	1,439.71	1,395.83	1,395.83
U Text, U Drive, U Pay	10-505		4,200.00	4,200.00
Sustainable Jersey Small Grants	10-506			-
TRICO JIF Safety Incentive Program	10-507	1,500.00	1,500.00	1,500.00
TRICO JIF Cyber Security	10-508	1,500.00	1,500.00	1,500.00
TRICO JIF Wellness Incentive Grant	10-509	750.00	750.00	600.00
Drive Sober or Get Pulled Over	10-510			-
NJ DOT - Christian Street	10-512			-
NJ DOT - Elephant Swamp Trail	10-513			-
Community Development Block Grant	10-514			-
NJ DOT - Laux and Pine Tavern			219,285.00	219,285.00
Delsea Shared Service CTE				-
Recreation Grant		62,000.00	62,000.00	62,000.00
Stormwater Grant				-
Click it Or Ticket			1,120.00	1,120.00
				-

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
Drunk Driving Enforcement Fund			735.50	735.50
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
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	87,150.00	313,831.80	313,681.80

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	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,470,000.00	1,330,000.00	1,330,000.00
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	162,000.00	165,000.00	164,076.75
Total Section B: State Aid Without Offsetting Appropriations	09-001	366,635.00	404,426.99	404,426.93
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	145,000.00	101,000.00	149,226.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	175,655.00	131,607.00	156,949.00
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	87,150.00	313,831.80	313,681.80
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	-	-	-
Total Miscellaneous Revenues	13-099	936,440.00	1,115,865.79	1,188,360.48
4. Receipts from Delinquent Taxes	15-499	335,000.00	305,210.00	329,953.00
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	2,741,440.00	2,751,075.79	2,848,313.48
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	3,717,939.98	3,640,719.64	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	3,717,939.98	3,640,719.64	3,780,037.70
7. Total General Revenues	13-299	6,459,379.98	6,391,795.43	6,628,351.18

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 Administration						-	-	
Salaries and Wages	20-100	1	47,000.00	45,000.00		44,000.00	39,413.53	4,586.47
Other Expenses	20-100	2	6,400.00	6,400.00		6,400.00	5,154.98	1,245.02
Equipment Maintenance	20-100	2	18,000.00	18,000.00		19,000.00	15,767.16	3,232.84
Mayor and Committee						-	-	
Salaries and Wages	20-110	1	3,680.00	3,680.00		3,680.00	1,520.00	2,160.00
Other Expenses	20-110	2	4,870.00	4,150.00		4,150.00	3,585.00	565.00
Municipal Clerk						-	-	
Salaries and Wages	20-120	1	95,000.00	70,000.00		70,000.00	68,746.37	1,253.63
Other Expenses	20-120	2	50,700.00	48,700.00		48,700.00	29,054.98	19,645.02
Elections						-	-	
Other Expenses	20-120	2	6,500.00	7,000.00		7,000.00	320.11	6,679.89
Financial Administration						-	-	
Salaries and Wages	20-130	1	56,000.00	55,000.00		55,000.00	54,105.87	894.13
Other Expenses	20-130	2	38,200.00	38,200.00		38,200.00	19,551.04	18,648.96
Audit Services						-	-	
Other Expenses	20-135	2	40,000.00	40,000.00		40,000.00	24,000.00	16,000.00
Collection of Taxes						-	-	
Salaries and Wages	20-145	1	40,000.00	40,000.00		40,000.00	36,550.48	3,449.52
Other Expenses	20-145	2	9,400.00	9,400.00		9,400.00	5,462.14	3,937.86

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
Liquidation of Tax Title Liens and Foreclosed Property						-		-
Other Expenses	20-145	2	500.00	500.00		500.00	-	500.00
Maintenance of Foreclosed Property						-		-
Other Expenses	20-145	2	2,500.00	5,000.00		5,000.00		5,000.00
Legal Services and Costs						-		-
Other Expenses	20-155	2	60,000.00	50,000.00		50,000.00	39,606.69	10,393.31
Engineering Services and Costs						-		-
Other Expenses	20-165	2	50,000.00	75,000.00		64,000.00	14,275.00	49,725.00
Economic Development						-		-
Other Expenses	20-170	2	1,500.00	1,500.00		1,500.00		1,500.00
LAND USE ADMINISTRATION						-		-
Planning Board						-		-
Salaries and Wages	21-180	1	39,000.00	38,000.00		38,000.00	34,539.15	3,460.85
Other Expenses	21-182	2	28,600.00	33,600.00		33,600.00	9,154.90	24,445.10
Zoning Office						-		-
Salaries and Wages	21-185	1	13,000.00	13,000.00		13,000.00	12,390.57	609.43
Other Expenses	21-185	2	3,750.00	3,750.00		3,750.00		3,750.00
						-		-
						-		-
						-		-

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
INSURANCE						-		-
Workmens Compensation	23-210	2	42,000.00	48,000.00		48,000.00	48,000.00	-
Liability Insurance	23-215	2	172,000.00	162,000.00		155,000.00	138,316.00	16,684.00
Employee Group Insurance	23-220	2	539,760.00	495,000.00		519,000.00	471,079.76	47,920.24
Health Benefit Waiver	23-222	2	14,000.00	10,500.00		10,500.00	8,439.55	2,060.45
PUBLIC SAFETY FUNCTIONS						-		-
Police						-		-
Salaries and Wages (includes LFRF)	25-240	1	1,642,500.00	1,565,150.00		1,555,150.00	1,444,080.28	111,069.72
Other Expenses	25-240	2	311,500.00	281,000.00		276,000.00	230,722.50	45,277.50
Office of Emergency Management						-		-
Salaries and Wages	25-252	1	5,000.00	5,000.00		5,000.00	3,670.68	1,329.32
Other Expenses	25-252	2	10,000.00	10,000.00		10,000.00	670.00	9,330.00
Aid to Volunteer Fire						-		-
Other Expenses	25-255	2	88,000.00	88,000.00		88,000.00	68,507.20	19,492.80
First Aid Organizations - Contributions	25-260	2				-		-
Uniform Fire Safety Act (PL 1983, C 383)	25-260	2	4,165.00	4,165.00		4,165.00	4,165.00	-
Fire Official						-		-
Other Expenses	25-265	2	1,500.00	1,500.00		1,500.00		1,500.00
Hepatitis Shots	25-265	2	500.00	500.00		500.00		500.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
OSHA (PL 983, C 156)						-		-
Fire						-		-
Other Expenses	25-265	2	15,000.00	15,000.00		15,000.00	15,000.00	-
Prosecutor						-		-
Other Expenses	25-275	2	20,000.00	18,000.00		18,000.00	16,700.00	1,300.00
PUBLIC WORKS FUNCTIONS						-		-
Road Repairs and Maintenance						-		-
Salaries and Wages	26-290	1	140,500.00	137,000.00		129,000.00	126,049.33	2,950.67
Other Expenses	26-290	2	58,200.00	78,200.00		76,200.00	46,739.95	29,460.05
Road Signs						-		-
Other Expenses	26-300	2	3,500.00	3,500.00		3,500.00	126.00	3,374.00
Vehicle Maintenance						-		-
Other Expenses	26-315	2	52,900.00	60,400.00		56,900.00	22,058.24	34,841.76
Snow Removal						-		-
Salaries and Wages	26-290	1	5,000.00	2,500.00		2,500.00	2,220.00	280.00
Other Expenses	26-290	2	12,500.00	5,000.00		5,000.00	2,851.75	2,148.25
						-		-
						-		-
						-		-
						-		-

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
Solid Waste Collection						-		-
Contractual	26-305	2	275,000.00	265,000.00		265,000.00		265,000.00
State Fees	26-305	2	500.00	500.00		500.00		500.00
Miscellaneous Other Expenses	26-305	2	500.00	500.00		500.00		500.00
Public Buildings and Grounds						-		-
Other Expenses	26-310	2	84,000.00	63,500.00		81,500.00	73,558.31	7,941.69
HEALTH AND HUMAN SERVICES						-		-
Board of Health						-		-
Other Expenses	27-330	2	500.00	500.00		500.00		500.00
Registrar of Vital Statistics						-		-
Other Expenses	27-330	2	550.00	450.00		450.00	224.00	226.00
Environmental Commission						-		-
Other Expenses	27-335	2	2,000.00	2,000.00		2,000.00	506.23	1,493.77
Agriculture Board						-		-
Other Expenses	27-335	2	500.00	500.00		500.00		500.00
Animal Control						-		-
Other Expenses	27-340	2	1,000.00	1,000.00		1,000.00		1,000.00
						-		-
						-		-
						-		-

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
PARK AND RECREATION FUNCTIONS						-	-	
Recreation Programs						-	-	
Other Expenses	28-370	2	7,500.00	10,000.00		10,000.00	6,458.82	3,541.18
Senior Center						-	-	
Other Expenses	28-370	2	2,000.00	2,000.00		2,000.00	2,000.00	-
OTHER COMMON OPERATING FUNCTIONS						-	-	
Accumulated Leave Compensation	29-392	1	5,000.00	10,000.00		10,000.00	9,999.91	0.09
Celebration of Public Event, Anniversary or Holiday						-	-	
Other Expenses	29-392	2	500.00	500.00		500.00	500.00	500.00
UTILITY EXPENSES AND BULK PURCHASES						-	-	
Electricity	31-430	2	73,000.00	70,000.00		70,000.00	61,986.80	8,013.20
Street Lighting	31-435	2	9,500.00	9,500.00		9,500.00	5,376.42	4,123.58
Telephone	31-440	2	28,000.00	26,000.00		26,000.00	23,230.30	2,769.70
Hydrants	31-445	2	8,000.00	7,500.00		7,500.00	6,003.73	1,496.27
Natural Gas	31-446	2	13,000.00	15,000.00		15,000.00	6,548.71	8,451.29
Gasoline	31-460	2	62,000.00	62,000.00		62,000.00	48,943.37	13,056.63
						-	-	
						-	-	
						-	-	
						-	-	

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
LANDFILL/SOLID WASTE DISPOSAL COSTS						-		-
County Landfill Tipping Fees	32-465	2	170,000.00	175,000.00		175,000.00	127,726.30	47,273.70
Recycling Tipping Fees	32-465	2	55,000.00	60,000.00		60,000.00	37,323.06	22,676.94
Recycling Tax on Tipping	32-465	2	8,000.00			-		-
						-		-
MUNICIPAL COURT FUNCTIONS						-		-
Municipal Court						-		-
Salaries and Wages	43-490	1	72,000.00	50,573.00		54,073.00	53,251.82	821.18
Other Expenses	43-490	2	14,995.00	14,850.00		14,850.00	191.53	14,658.47
Public Defender						-		-
Other Expenses	43-495	2	10,000.00	9,500.00		9,500.00	6,695.00	2,805.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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	79,000.00	76,500.00		77,500.00	75,370.31	2,129.69
Other Expenses	22-195	2	12,850.00	11,750.00		11,750.00	2,711.15	9,038.85
						-		-
Code Enforcement						-		-
Salaries and Wages			18,000.00			-		-
Other Expenses			500.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		4,766,520.00	4,540,918.00	-	4,540,918.00	3,610,699.98	930,218.02
B. Contingent	35-470	2	1,000.00	1,000.00	XXXXXXXXXX	1,000.00		1,000.00
Total Operations Including Contingent - within "CAPS"	34-201		4,767,520.00	4,541,918.00	-	4,541,918.00	3,610,699.98	931,218.02
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	2,242,680.00	2,111,403.00	-	2,096,903.00	1,961,908.30	134,994.70
Other Expenses (Including Contingent)	34-201	2	2,506,340.00	2,430,515.00	-	2,445,015.00	1,648,791.68	796,223.32

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
(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		63,468.43	60,176.00		60,176.00	60,176.00	-
Social Security System (O.A.S.I.)	36-472		166,000.00	157,000.00		157,000.00	151,549.85	5,450.15
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		365,111.00	366,172.00		366,172.00	366,172.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		5,000.00	10,000.00		10,000.00	1,432.76	8,567.24
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		1,000.00	1,000.00		1,000.00		1,000.00
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		600,579.43	594,348.00	-	594,348.00	579,330.61	15,017.39
(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		5,368,099.43	5,136,266.00	-	5,136,266.00	4,190,030.59	946,235.41

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
LANDFILL/SOLID WASTE DISPOSAL COSTS						-		-
Recycling Tax	32-465	2				-		-
Employee Group Insurance	23-221	2	5,240.00			-		-
Recycling Tipping Fees	32-465	2				-		-
Garbage and Trash Removal & Disposal	26-305	2				-		-
Police and Firemans Retirement System of NJ	36-475	2				-		-
Public Employees Retirement System	36-471	2				-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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		5,240.00	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
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
SHARED MUNICIPAL SERVICE AGREEMENTS						-		-
Elk Joint Municipal Court						-		-
Salaries and Wages	42-103	1	88,000.00	86,427.00		86,427.00	86,427.00	-
Other Expenses	42-104	2	25,655.00	25,000.00		25,000.00	25,000.00	-
						-		-
DELSEA HIGH SCHOOL						-		-
Salaries and Wages	42-105	1				-		-
						-		-
ELK TOWNSHIP BOE						-		-
Salaries and Wages	42-106	1	57,000.00	16,500.00		16,500.00	16,500.00	-
Other Expenses	42-107	2	5,000.00	3,680.00		3,680.00	3,680.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
Total Interlocal Municipal Service Agreements	42-999	175,655.00	131,607.00	-	131,607.00	131,607.00	-	

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
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					-	-	-
Clean Communities Program	41-770	2	15,399.45	15,526.58		15,526.58	15,526.58	-
Recycling Tonnage Grant	41-701	2	4,560.84	5,818.89		5,818.89	5,818.89	-
NJ DOT - Moods Road Phase 3	41-702	2				-	-	-
Body Armor	41-710	2	1,439.71	1,395.83		1,395.83	1,395.83	-
AC Electric Sustainable Community	41-703	2				-	-	-
Drive Sober or Get Pulled Over	41-704	2				-	-	-
TRICO JIF Wellness Incentive Program	41-713	2	750.00	750.00		750.00		750.00
TRICO JIF Safety	41-714	2	1,500.00	1,500.00		1,500.00	592.18	907.82
TRICO JIF Cyber Risk	41-715	2	1,500.00	1,500.00		1,500.00	1,500.00	-
U Text, U Drive, U Pay	41-716	2		4,200.00		4,200.00	4,200.00	-
NJ DOT - Christian Street	41-717	2				-	-	-
NJ DOT - Elephant Swamp Trail	41-718	2				-	-	-
Community Development Block Grant	41-719	2				-	-	-
Municipal Alliance	41-720	2				-	-	-
NJDCA Local Recreation Grant		2	62,000.00	60,000.00		60,000.00	62,000.00	*
Stormwater Grant		2				-	-	-

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		87,150.00	311,831.80	-	311,831.80	312,173.98	1,657.82
Total Operations - Excluded from "CAPS"	34-305		268,045.00	443,438.80	-	443,438.80	443,780.98	1,657.82
Detail:								
Salaries & Wages	34-305	1	145,000.00	104,047.00	-	104,047.00	104,047.00	-
Other Expenses	34-305	2	123,045.00	338,656.30	-	338,656.30	338,998.48	1,657.82

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		160,000.00	208,000.00	-	208,000.00	208,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		237,227.00	129,508.00	-	129,508.00	129,343.00	XXXXXXXXXX

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			7,478.66	XXXXXXXXXX	7,478.66	7,478.66	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
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	7,478.66	XXXXXXXXXX	7,478.66	7,478.66	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		665,272.00	788,425.46	-	788,425.46	788,602.64	1,657.82

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
(J) Deferred Charges and Statutory 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
(K) District School Purposes {Items (I) and (J) - Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		665,272.00	788,425.46	-	788,425.46	788,602.64	1,657.82
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		6,033,371.43	5,924,691.46	-	5,924,691.46	4,978,633.23	947,893.23
(M) Reserve for Uncollected Taxes	50-899		426,008.55	465,103.97	XXXXXXXXXX	465,103.97	465,103.97	XXXXXXXXXX
9. Total General Appropriations	34-499		6,459,379.98	6,389,795.43	-	6,389,795.43	5,443,737.20	947,893.23

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	5,368,099.43	5,136,266.00	-	5,136,266.00	4,190,030.59	946,235.41
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	5,240.00	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	175,655.00	131,607.00	-	131,607.00	131,607.00	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	87,150.00	311,831.80	-	311,831.80	312,173.98	1,657.82
Total Operations Excluded from "CAPS"	34-305	268,045.00	443,438.80	-	443,438.80	443,780.98	1,657.82
(C) Capital Improvements	44-999	160,000.00	208,000.00	-	208,000.00	208,000.00	-
(D) Municipal Debt Service	45-999	237,227.00	129,508.00	-	129,508.00	129,343.00	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	7,478.66	XXXXXXXXXX	7,478.66	7,478.66	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	426,008.55	465,103.97	XXXXXXXXXX	465,103.97	465,103.97	XXXXXXXXXX
Total General Appropriations	34-499	6,459,379.98	6,389,795.43	-	6,389,795.43	5,443,737.20	947,893.23

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	-	-	-

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	6,210,759.88
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	305,506.17
Tax Title Lien Receivable	1,072,750.29
Property Acquired by Tax Title Lien Liquidation	656,730.00
Other Receivables	429,187.09
Deferred Charges Required to be in 2025 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2025	-
Total Assets	8,674,933.43

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2,203,807.99
Reserves for Receivables	2,464,173.55
Surplus	4,006,951.89
Total Liabilities, Reserves and Surplus	8,674,933.43

School Tax Levy Unpaid	1,934,071.50
Less: School Tax Deferred	771,899.50
*Balance Included in Above "Cash Liabilities"	1,162,172.00

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	4,108,042.33	3,536,497.07
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2024: 97.06%, 2023: 96.73%)	13,674,416.82	13,668,107.05
Delinquent Taxes	329,953.00	376,521.08
Other Revenues and Additions to Income	2,331,423.26	4,559,420.32
Total Funds	20,443,835.41	22,140,545.52
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	5,926,526.46	7,661,530.52
School Taxes (Including Local and Regional)	7,427,805.00	7,474,602.00
County Taxes (Including Added Tax Amounts)	2,931,678.09	2,900,260.29
Special District Taxes		
Other Expenditures and Deductions from Income	150,873.97	3,589.04
Total Expenditures and Tax Requirements	16,436,883.52	18,039,981.85
Less: Expenditures to be Raised by Future Taxes	-	7,478.66
Total Adjusted Expenditures and Tax Requirements	16,436,883.52	18,032,503.19
Surplus Balance, December 31	4,006,951.89	4,108,042.33

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	4,006,951.89
Current Surplus Anticipated in 2025 Budget	1,470,000.00
Surplus Balance Remaining	2,536,951.89

(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 ELK
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The following pages show the 2025 planned capital improvements.

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

TOWNSHIP OF ELK

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	
PUBLIC WORKS TRUCK WITH PLOW	25-1	65,000.00			65,000.00				
LIVESCAN FINGERPRINT READER	25-2	25,000.00			25,000.00				
POLICE VEHICLES AND EQUIPMENT	25-3	110,000.00			5,500.00			104,500.00	
STORAGE BUILDING	26-1	300,000.00			15,000.00			285,000.00	
POLICE VEHICLES AND EQUIPMENT	27-1	80,000.00							80,000.00
POLICE VEHICLES AND EQUIPMENT	28-1	80,000.00							80,000.00
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TOTAL - THIS PAGE	XXXXX	660,000.00	-	-	110,500.00	-	-	389,500.00	160,000.00

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

TOWNSHIP OF ELK

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 ELK

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	660,000.00	-	-	110,500.00	-	-	389,500.00	160,000.00

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

Local Unit

TOWNSHIP OF ELK

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
PUBLIC WORKS TRUCK WITH PLOW	25-1	65,000.00	6/30/2025	65,000.00					
LIVESCAN FINGERPRINT READER	25-2	25,000.00	6/30/2025	25,000.00					
POLICE VEHICLES AND EQUIPMENT	25-3	110,000.00	6/30/2025	110,000.00					
STORAGE BUILDING	26-1	300,000.00			30,000.00				
POLICE VEHICLES AND EQUIPMENT	27-1	80,000.00				80,000.00			
POLICE VEHICLES AND EQUIPMENT	28-1	80,000.00					80,000.00		
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TOTAL - THIS PAGE	XXXXX	660,000.00	XXXXXXXXXX	200,000.00	30,000.00	80,000.00	80,000.00	-	-

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

Local Unit

TOWNSHIP OF ELK

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 ELK

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	660,000.00	XXXXXXXXXX	200,000.00	30,000.00	80,000.00	80,000.00	-	-

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

Local Unit

TOWNSHIP OF ELK

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
PUBLIC WORKS TRUCK WITH PLOW	65,000.00			3,250.00						
LIVESCAN FINGERPRINT READER	25,000.00			1,250.00						
POLICE VEHICLES AND EQUIPMENT	110,000.00			5,500.00						
STORAGE BUILDING	300,000.00			15,000.00						
POLICE VEHICLES AND EQUIPMENT	80,000.00			4,000.00						
POLICE VEHICLES AND EQUIPMENT	80,000.00			4,000.00						
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TOTAL - THIS PAGE	660,000.00	-	-	33,000.00	-	-	-	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 4,767,520.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 600,579.43
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 268,045.00
(c) Capital Improvements	44-999	\$ 160,000.00
(d) Municipal Debt Service	45-999	\$ 237,227.00
(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	\$ 426,008.55
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 6,459,379.98

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

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

Signature

TOWNSHIP OF ELK

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

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

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

Contracting Unit: TOWNSHIP OF ELK

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.

Date

Clerk of the Governing Body