

# 2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

**CAP**

**MUNICIPALITY:** TOWNSHIP OF BERNARDS

**COUNTY:** SOMERSET

<u>Janice M. Fields</u> <b>Mayor's Name</b>	<u>December 31, 2025</u> <b>Term Expires</b>
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<b>Municipal Officials</b>	
<u>CHRISTINE KIEFFER</u> Municipal Clerk	10/1/2022 <b>Date of Orig. Appt.</b>
<u>KEVIN SANT'ANGELO</u> Tax Collector	C-2023 <b>Cert. No.</b>
<u>SEAN MCCARTHY</u> Chief Financial Officer	T-8610 <b>Cert. No.</b>
<u>MAN C. LEE</u> Registered Municipal Accountant	N-1632 <b>Cert. No.</b>
<u>JOHN P. BELARDO, ESQ.</u> Municipal Attorney	562 <b>Lic. No.</b>
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**Official Mailing Address of Municipality**

TOWNSHIP OF BERNARDS  
1 COLLYER LANE  
BASKING RIDGE NJ 07920

**Fax #:** 908-766-5762

<b>Governing Body Members</b>	
Name	Term Expires
<u>Andrew J. McNally, Esq.</u>	<u>12/31/2027</u>
<u>Jennifer L. Asay</u>	<u>12/31/2027</u>
<u>Ana Duarte McCarthy</u>	<u>12/31/2026</u>
<u>David E. Tancredi</u>	<u>12/31/2025</u>
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# 2025 MUNICIPAL BUDGET

Municipal Budget of the                     TOWNSHIP                     of                     BERNARDS                    , County of                     SOMERSET                     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

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

Certified by me, this           25           day of                     March                    , 2025

                    ckieffer@bernards.org                      
Clerk  
                    1 COLLYER LANE                      
Address  
                    BASKING RIDGE NJ 07920                      
Address  
                    908-204-4605                      
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           25           day of                     March                    , 2025

<u>                    mlee@nisivoccia.com                    </u>	<u>                    200 Valley Rd, Suite 300                    </u>
Registered Municipal Accountant	Address
<u>                    Mt. Arlington, Nj 07856                    </u>	<u>                    973-298-8500                    </u>
Address	Phone Number

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

Certified by me, this           25           day of                     March                    , 2025

                    smccarthy@bernards.org                      
Chief Financial Officer

**DO NOT USE THESE SPACES**

### CERTIFICATION OF ADOPTED BUDGET

*(Do not advertise this Certification form)*

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

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

Dated:                     , 2025                      By:

# MUNICIPAL BUDGET NOTICE

## Section 1.

Municipal Budget of the TOWNSHIP of BERNARDS, County of SOMERSET 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 COURIER NEWS

in the issue of March 31, 2025

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

### RECORDED VOTE

(Insert Last Name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMITTEEPERSONS of the TOWNSHIP of BERNARDS, County of SOMERSET, on March 25, 2025.

A Hearing on the Budget and Tax Resolution will be held at TOWNSHIP OF BERNARDS, on April 29, 2025 at 8:00 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
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	31,571,841.65
<b>2. Appropriations excluded from "CAPS" -</b>	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	12,382,514.75
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	12,382,514.75
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b>	4,580,252.91
97.02% Percent of Tax Collections	
Building Aid Allowance 2025 - \$	[REDACTED]
for Schools-State Aid 2024 - \$	[REDACTED]
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	48,534,609.31
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)</b> (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	22,028,341.98
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	23,507,499.33
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	2,998,768.00

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>GOLF Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	46,252,883.72	531,421.86	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	519,126.02						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	46,772,009.74	531,421.86	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	39,000,161.52	523,415.48	-	-	-	-	-
Reserved	3,771,848.22	8,006.38	-	-	-	-	-
Unexpended Balances Canceled	4,000,000.00	0.00	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	46,772,009.74	531,421.86	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**CAP CALCULATION**

Total General Appropriations for 2024	46,252,883.72
Cap Base Adjustment:	
Subtotal	<u>46,252,883.72</u>
Exceptions Less:	
Total Other Operations	2,807,049.50
Total Uniform Construction Code	
Total Interlocal Service Agreement	1,388,696.87
Total Additional Appropriations	
Total Capital Improvements	7,020,223.00
Total Debt Service	
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	54,238.87
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	4,469,423.83
Total Exceptions	<u>15,739,632.07</u>
Amount on Which CAP is Applied	30,513,251.65
2.5% CAP	<u>762,831.29</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	31,276,082.94

**CAP CALCULATION**

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		31,276,082.94
Additions:		
New Construction (Assessor Certification)		98,466.29
2023 Cap Bank Available		562,318.76
2024 Cap Bank Available		293,633.25
Total Additions		<u>954,418.30</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	<u>32,230,501.24</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	<u>305,132.52</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>32,535,633.76</u>
Total General Appropriations for Municipal Purposes		<u>31,571,841.65</u>
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		<u>(963,792.11)</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 \$ 3,728,513.19

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. (710,206.85)

3,018,306.34

Budgeted Group Insurance - Inside CAP 2,892,287.89

Budgeted Group Insurance - Utilities 8,999.97

Budgeted Group Insurance - Outside CAP 117,018.47

TOTAL 3,018,306.34

Instead of receiving Health Benefits, 30 employees have elected an opt-out for 2025. This opt-out amount is budgeted separately.

Health Benefits Waiver Salaries and Wages \$ 90,000.00

Bernards Township - Employee Health Insurance Budgeting Facts (per LFN #2011-4 revised)

	2024	2025
Total Projected Costs of State Health Benefit Plan	3050294.2	3358102.3
Add: Contingency (incl. Cap Base)	466627.88	466410.85
Less: Projected Waiver of Benefit Cost	-90000	-96000
Less: Projected Employee Contributions 2022	-635233.9	-710206.8
	2791688.2	3018306.3
Total SHBP Insurance Budgeted	2285718	2460426
Construction	121519.24	122616.11
Library	218605.45	246438.14
Library Shared Costs	31999.04	36624.156
Health Contract	31145.921	32703.217
Pool Commission	22649.414	26183.482
Fire Prevention Contract	0	0
Golf Utility	7677.527	8999.9747
BTSA Contract	72373.61	84315.256
Total SHBP Insurance Budgeted to Other Depts	505970.2	557880.34
Grand Total SHBP Insurance Budgeted	2791688.2	3018306.3

	2024	2025
Total Projected Cost of Dental Insurance	74292.48	71628
Total Projected Cost of Long Term Disability Insurance	22530.861	22849.127
Total Projected Cost of Employee Assistance Program	3339.6	10184.4
Total Projected Cost of Eye Care Benefit	14700	14900
Add: Contingency	30345.06	30590.47
Total "Other" Health Insurance Budgeted	145208	150152
Total Projected Cost of Health Benefit Waivers	84000	90000
Total Projected Cost of Dental Benefit Waivers	3600	5520
Add: Contingency	31273	23353
Total Health and Dental Benefit Waivers	118873	118873

**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	22,725,347.67
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>22,725,347.67</u>
Plus 2% CAP Increase	<u>454,506.95</u>
<b>ADJUSTED TAX LEVY</b>	<u>23,179,854.62</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>23,179,854.62</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

23,179,854.62

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	128,994.00
Allowable Pension Obligations Increases	
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	785,137.00
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 914,131.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions

**ADJUSTED TAX LEVY**

24,093,985.62

Additions:

New Ratables - Increase for new construction	36,604,568
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.269</u>
New Ratable Adjustment to Levy	98,466.29
Amounts approved by Referendum	
Levy CAP Bank Applied	

**MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION**

24,192,451.91

**AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES**

23,507,499.33

**OVER OR (UNDER) 2% LEVY CAP**

(684,952.57)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**"2010" LEVY CAP BANKS:**

**2022**

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2025)	179,360
Amount Used in CY 2025	
Balance to Expire	<u>179,360</u>

**2023**

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2025 - CY 2026)	797,294
Amount Used in CY 2025	
Balance to Carry Forward (CY 2026)	<u>797,294</u>

**2024**

Maximum Allowable Amount to be Raised by Taxation	23,547,531
Amount to be Raised by Taxation for Municipal Purpose	22,725,348
Available for Banking (CY 2025 - CY 2027)	822,183
Amount Used in CY 2025	
Balance to Carry Forward (CY 2026 - CY2027)	<u>822,183</u>

**2025**

Maximum Allowable Amount to be Raised by Taxation	24,192,452
Amount to be Raised by Taxation for Municipal Purpose	23,507,499
Available for Banking (CY 2026 - CY 2028)	684,953

<b>Total Levy CAP Bank</b>	<u><u>2,304,430</u></u>
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## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
<b>1. Surplus Anticipated</b>	08-101	16,000,000.00	14,721,387.00	14,721,387.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	16,000,000.00	14,721,387.00	14,721,387.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	27,500.00	27,500.00	38,830.00
Other	08-104			
Fees and Permits	08-105	370,000.00	370,000.00	629,015.86
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	60,000.00	60,000.00	100,176.44
Other	08-109			
Interest and Costs on Taxes	08-112	60,000.00	60,000.00	197,745.75
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	270,000.00	170,000.00	2,099,305.72
Anticipated Utility Operating Surplus	08-114			
Swimming Pool- Membership Fees	08-105	460,000.00	460,000.00	699,595.00
Swimming Pool- Gate Receipts	08-105	20,500.00	20,500.00	93,811.35
Swimming Pool- Refreshment Stand	08-105	1,000.00	1,000.00	6,000.00





**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	<b>1,981,400.00</b>	<b>1,881,400.00</b>	<b>5,490,856.77</b>

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,819,752.00	1,819,752.00	1,819,752.20
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund	09-215		187,572.77	187,572.77
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>1,819,752.00</b>	<b>2,007,324.77</b>	<b>2,007,324.97</b>

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees</b>				
<b>Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	545,000.00	545,000.00	868,239.00
<b>Special Item of General Revenue Anticipated with Prior Written</b>				
<b>Consent of Director of Local Government Services:</b>	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			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>545,000.00</b>	<b>545,000.00</b>	<b>868,239.00</b>







**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services</b>				
<b>Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	11-001	857,815.38	831,890.41	833,290.41

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

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

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Recycling Tonnage Grant	10-569		23,887.98	23,887.98
NJ Body Armor Grant	10-505	3,117.75	2,995.54	2,995.54
Emergency Management Services	10-537	10,000.00	10,000.00	10,000.00
NJDOT Transportation Fund Grant	10-559	259,208.00	269,768.00	269,768.00
Somerset County Cultural and Heritage Commission - Plays in the Park	10-878	7,000.00	4,500.00	4,500.00
Municipal Alliance on Alcoholism and Drug Abuse	10-506		14,339.16	14,339.16
Somerset County Youth Services Commission - Annual	10-878		15,000.00	15,000.00
Clean Communities Program	10-602		78,430.91	78,430.91
NJACCHO-Sustaining Local Public Health Infrastructure 24	10-621		168,049.00	168,049.00
NJDOH-Strengthening LPH Capacity 2025	10-804		74,664.00	74,664.00
Local Recreation Improvement LRIG	10-671		63,000.00	63,000.00
National Opiod Settlement	10-880	12,043.74	95,088.30	95,088.30
LFRF Local Fiscal Recovery Fund Program	10-879			-
Somerset County Youth Services Commission - Competitive Grant	10-877		6,910.00	6,910.00
Somerset County Cultural and Heritage Grant - Library	10-878		1,500.00	1,500.00
NJ Highlands Council-Initial Assessment Grant	10-685		15,000.00	15,000.00
Stormwater Assistance Grant	10-564	15,000.00		-
				-
				-

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
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				-
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	306,369.49	843,132.89	843,132.89



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>    Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Consent of Director of Local Government Services - Other Special Items</b>	08-004	213,005.11	206,425.00	277,375.63

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	16,000,000.00	14,721,387.00	14,721,387.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	1,981,400.00	1,881,400.00	5,490,856.77
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,819,752.00	2,007,324.77	2,007,324.97
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	545,000.00	545,000.00	868,239.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	857,815.38	831,890.41	833,290.41
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	306,369.49	843,132.89	843,132.89
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	213,005.11	206,425.00	277,375.63
<b>Total Miscellaneous Revenues</b>	13-099	5,723,341.98	6,315,173.07	10,320,219.67
<b>4. Receipts from Delinquent Taxes</b>	15-499	305,000.00	305,000.00	552,718.90
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	22,028,341.98	21,341,560.07	25,594,325.57
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	23,507,499.33	22,725,347.67	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	2,998,768.00	2,705,102.00	XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	26,506,267.33	25,430,449.67	29,899,119.41
<b>7. Total General Revenues</b>	13-299	48,534,609.31	46,772,009.74	55,493,444.98

## 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						-		-
General Administration						-		-
Salaries & Wages	20-100	1	290,743.00	319,694.00		319,694.00	273,269.14	17,752.53
Other Expenses	20-100	2	51,809.00	51,809.00		51,809.00	4,750.23	10,224.77
Human Resources						-		-
Salaries & Wages	20-105	1	264,090.00	226,512.00		226,512.00	187,635.55	5,256.71
Other Expenses	20-105	2	71,392.00	69,654.00		69,654.00	21,919.71	12,734.21
Township Committee						-		-
Salaries & Wages	20-110	1	27,200.00	27,200.00		27,200.00	27,199.96	0.04
Other Expenses	20-110	2	82,800.00	76,550.00		76,550.00	12,684.94	25,865.06
Municipal Clerk						-		-
Salaries & Wages	20-120	1	263,140.00	252,826.00		252,826.00	226,959.14	1,829.93
Other Expenses	20-120	2	120,164.00	120,429.00		120,429.00	38,745.06	46,704.94
Financial Administration						-		-
Salaries & Wages	20-130	1	292,860.00	283,607.00		283,607.00	254,412.34	14,569.09
Other Expenses	20-130	2	48,951.00	48,416.00		48,416.00	17,678.41	6,972.68
Annual Audit	20-135	2	54,141.00	52,460.00		52,460.00	41,210.00	1,250.00
Purchasing						-		-
Salaries & Wages	20-130	1	94,836.00	99,098.00		99,098.00	91,289.48	0.00
Other Expenses	20-130	2	41,810.00	41,684.00		41,684.00	10,897.86	6,548.80

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Computer Network Administration						-		-
Salaries & Wages	20-140	1	202,469.00	190,943.00		190,943.00	165,635.18	307.73
Other Expenses	20-140	2	523,981.00	518,281.00		518,281.00	336,062.27	122,217.73
Revenue Administration						-		-
Salaries & Wages	20-145	1	136,226.00	115,243.00		115,243.00	72,859.17	9,849.90
Other Expenses	20-145	2	68,597.00	68,163.00		68,163.00	25,523.54	15,189.01
Tax Assessment Administration						-		-
Salaries & Wages	20-150	1	420,650.00	414,064.00		414,064.00	333,843.37	24,483.61
Other Expenses	20-150	2	57,417.00	56,304.00		56,304.00	15,155.81	4,766.19
Legal Services						-		-
Other Expenses	20-155	2	845,151.00	830,151.00		830,151.00	510,354.23	19,645.77
Engineering Services						-		-
Salaries & Wages	20-165	1	633,275.00	618,880.00		618,880.00	478,608.70	88,944.68
Other Expenses	20-165	2	162,248.00	137,748.00		137,748.00	48,593.72	21,916.28
LAND USE ADMINISTRATION						-		-
Planning Board						-		-
Salaries & Wages	21-180	1	150,092.00	145,416.00		145,416.00	109,103.85	2,750.64
Other Expenses	21-180	2	136,954.00	137,454.00		137,454.00	34,115.02	23,349.98
						-		-
						-		-

## 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
Board of Adjustment						-		-
Salaries & Wages	21-185	1	210,295.00	202,187.00		202,187.00	180,736.78	9,978.50
Other Expenses	21-185	2	136,794.00	136,794.00		136,794.00	42,827.78	33,022.22
Environmental Commission						-		-
Salaries & Wages	26-300	1	4,197.00	4,197.00		4,197.00	800.00	400.00
Other Expenses	26-300	2	14,910.00	14,910.00		14,910.00	-	725.00
PUBLIC SAFETY:						-		-
Police						-		-
Salaries & Wages	25-240	1	5,144,107.00	4,935,500.00		4,935,500.00	4,577,637.10	247,862.68
Other Expenses	25-240	2	421,455.00	354,360.00		354,360.00	280,117.46	53,812.54
Purchase of Police Cars	25-240	2	411,921.00	328,621.00		328,621.00	285,005.68	0.00
Crossing Guards						-		-
Salaries & Wages	25-240	1	70,000.00	135,000.00		135,000.00	93,964.20	31,035.80
Other Expenses	25-240	2	132,500.00	17,500.00		17,500.00	970.66	11,529.34
Emergency Management Services						-		-
Salaries & Wages	25-252	1	43,120.00	43,120.00		43,120.00	11,172.47	15,327.53
Other Expenses	25-252	2	40,593.00	40,593.00		40,593.00	12,152.55	12,347.45
Aid to Volunteer Fire Companies	25-252	2	110,000.00	110,000.00		110,000.00	110,000.00	-
Aid to Volunteer Ambulance Companies	25-252	2	15,000.00	15,000.00		15,000.00	15,000.00	-
						-		-

## 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
Uniform Fire Sub-Code/Fire Hydrants						-		-
Salaries & Wages	25-265	1	192,345.00	193,564.00		193,564.00	142,450.38	24,752.68
Other Expenses	25-265	2	624,443.00	624,193.00		624,193.00	540,599.77	26,399.63
Municipal Prosecutor's Office						-		-
Other Expenses	25-275	2				-		-
INSURANCE						-		-
Liability Insurance	23-210	2	668,529.00	616,002.00		616,002.00	467,963.45	108,614.06
Workers Compensation	23-215	2	324,436.00	345,229.00		345,229.00	245,196.80	73,463.91
Group Insurance	23-220	2	2,460,426.00	2,285,718.00		2,285,718.00	1,546,288.52	528,801.60
Waiver for Health Coverage	23-220	2	118,873.00	118,873.00		118,873.00	77,348.37	17,251.63
Employee Benefits (Other)	23-222	2	150,152.00	145,208.00		145,208.00	78,378.36	29,629.60
Unemployment Trust Account Contribution	23-225	2	37,500.00	37,500.00		37,500.00	19,000.00	-
						-		-
						-		-
PUBLIC WORKS						-		-
Streets and Road Maintenance						-		-
Salaries & Wages	26-290	1	1,607,891.00	1,531,077.00		1,531,077.00	1,381,183.02	95,633.78
Other Expenses	26-290	2	641,606.00	627,806.00		627,806.00	409,625.73	53,474.27
						-		-
						-		-

## 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
Snow Removal						-		-
Salaries & Wages	26-291	1	323,750.00	317,750.00		317,750.00	96,861.25	105,138.75
Other Expenses	26-291	2	835,500.00	816,500.00		816,500.00	518,408.33	109,091.67
Other DPW Functions - Shade Tree Commission						-		-
Salaries & Wages	26-300	1	4,578.00	4,578.00		4,578.00	1,100.00	400.00
Other Expenses	26-300	2	15,035.00	15,035.00		15,035.00	1,903.79	1,876.21
Other DPW Functions - Street Light Maint.						-		-
Other Expenses	26-300	2	89,075.00	89,075.00		89,075.00	5,212.77	37,287.23
Solid Waste Collection						-		-
Salaries & Wages	26-305	1	94,125.00	92,125.00		92,125.00	70,553.17	11,446.83
Other Expenses	26-305	2	134,044.00	121,444.00		121,444.00	23,375.00	4,625.00
Public Buildings						-		-
Salaries & Wages	26-310	1	228,033.00	221,370.00		221,370.00	173,867.87	12,963.80
Other Expenses	26-310	2	337,707.00	337,707.00		337,707.00	249,412.67	27,787.33
Vehicle Maintenance						-		-
Salaries & Wages	26-315	1	395,890.00	371,905.00		371,905.00	271,169.87	38,734.91
Other Expenses	26-315	2	441,706.00	430,406.00		430,406.00	303,959.54	76,040.46
Municipal Services Act						-		-
Other Expenses	26-325	2	234,150.00	234,150.00		234,150.00	-	184,150.00
						-		-

## 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
Health and Human Services						-		-
Public Health Services						-		-
Salaries & Wages	27-330	1	431,881.00	465,903.00		465,903.00	209,957.81	173,666.08
Other Expenses	27-330	2	164,972.00	165,632.00		165,632.00	40,796.99	42,103.01
Animal Control Services						-		-
Salaries & Wages	27-340	1	80,150.00	78,137.00		78,137.00	49,085.07	11,661.03
Contributions to Social Service Agencies						-		-
Other Expenses	27-331	2	23,211.00	26,331.00		26,331.00	21,000.00	-
						-		-
Parks and Recreation						-		-
Salaries & Wages	28-370	1	554,686.00	540,425.00		540,425.00	448,630.77	35,240.65
Other Expenses	28-370	2	311,885.00	316,720.00		316,720.00	188,917.76	78,497.24
Maintenance of Parks & Public Grounds						-		-
Salaries & Wages	28-375	1	630,504.00	616,840.00		616,840.00	555,539.41	48,853.03
Other Expenses	28-375	2	235,498.00	230,498.00		230,498.00	122,716.17	40,183.83
Community Pool Commission						-		-
Salaries & Wages	28-380	1	448,402.00	441,407.00		441,407.00	427,903.13	7,144.70
Other Expenses	28-380	2	356,618.00	338,785.00		338,785.00	287,450.21	20,272.07
						-		-
						-		-

## 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
Other Common Operating Functions:						-		-
						-		-
Deer Task Force						-		-
Salaries & Wages	26-300	1	10,878.00	10,878.00		10,878.00	8,234.45	565.55
Other Expenses	26-300	2	43,370.00	43,370.00		43,370.00	22,275.26	8,049.74
						-		-
Utility Expenses and Bulk Purchases:						-		-
Other Expenses	31-430	2	915,704.58	897,205.52		897,205.52	405,932.69	273,673.96
Landfill/Solid Waste Disposal Costs						-		-
Salaries & Wages	32-465	1	97,436.00	94,699.00		94,699.00	80,515.75	1,564.01
Other Expenses	32-465	2	178,008.00	174,258.00		174,258.00	85,283.36	40,316.64
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	769,823.00	704,204.00		704,204.00	563,432.50	78,789.69
Other Expenses	22-195	2	604,169.00	637,316.00		637,316.00	400,216.96	27,214.29
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
Accumulated Leave Compensation						-		-
Other Expenses	30-415	2	240,300.00	240,300.00		240,300.00	110,000.00	-
Charter Day Community Celebration						-		-
Salaries & Wages	30-420	1	12,097.00	11,847.00		11,847.00	5,750.00	-
Other Expenses	30-420	2	24,285.00	23,135.00		23,135.00	16,543.80	111.20
Non-Union S&W Adjustment						-		-
Salaries & Wages	30-425	1	152,000.00	150,500.00		150,500.00	99,801.51	698.49
						-		-
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
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						-		-
<b>Total Operations {Item 8(A)} within "CAPS"</b>	34-199		28,041,559.58	27,025,973.52	-	27,025,973.52	19,722,733.62	3,355,339.90
<b>B. Contingent</b>	35-470	2			XXXXXXXXXX	-		-
<b>Total Operations Including Contingent - within "CAPS"</b>	34-201		28,041,559.58	27,025,973.52	-	27,025,973.52	19,722,733.62	3,355,339.90
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	34-201	1	14,281,769.00	13,860,696.00	-	13,860,696.00	11,671,162.39	1,117,603.35
<b>Other Expenses (Including Contingent)</b>	34-201	2	13,759,790.58	13,165,277.52	-	13,165,277.52	8,051,571.23	2,237,736.55



## CURRENT FUND - APPROPRIATIONS

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

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		1,089,671.07	1,068,523.13		1,068,523.13	1,068,523.13	-
Social Security System (O.A.S.I.)	36-472		948,790.00	929,780.00		929,780.00	790,740.52	96,939.48
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		1,467,821.00	1,464,975.00		1,464,975.00	1,433,688.99	31,286.01
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		24,000.00	24,000.00		24,000.00	7,818.60	6,181.40
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		3,530,282.07	3,487,278.13	-	3,487,278.13	3,300,771.24	134,406.89
<b>(F) Judgments</b>	37-480					-		XXXXXXXXXX
<b>(G) Cash Deficit of Preceding Year</b>	46-855					-		-
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>		31,571,841.65	30,513,251.65	-	30,513,251.65	23,023,504.86	3,489,746.79

## 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:						-		-
L.O.S.A.P.	25-286	2	101,947.50	101,947.50		101,947.50	-	101,947.50
						-		-
Education:						-		-
Municipal Library	29-390	2	2,998,768.00	2,705,102.00		2,705,102.00	2,528,610.40	176,491.60
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## 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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>		3,100,715.50	2,807,049.50	-	2,807,049.50	2,528,610.40	278,439.10

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)								
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Uniform Construction Code Appropriations</b>	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
<b>Shared Service Agreements</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
BERNARDS TWP SEWERAGE AUTH. SVC. CONTRACT						-		-
General Administration						-		-
Salaries & Wages	42-119	1	144,049.50	140,440.88		140,440.88	140,440.88	*
Financial & Revenue Administration						-		-
Salaries & Wages	42-119	1	151,462.97	137,322.35		137,322.35	137,322.35	-
Employee Group Insurance						-		-
Other Expenses	42-119	2	237,244.53	244,547.77		244,547.77	244,547.77	-
						-		-
Interlocal Somerset County Curbside Recycling Pickup						-		-
Other Expenses	42-119	2	290,500.00	271,000.00		271,000.00	271,000.00	-
Interlocal Health Services						-		-
Public Health Services						-		-
Salaries & Wages	42-114	1	213,610.22	203,438.30		203,438.30	203,438.30	-
Other Expenses	42-114	2	111,448.16	106,141.11		106,141.11	106,141.11	0.00
						-		-
				-		-		-
				-		-		-
						-		-
						-		-

## 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
<b>Shared Service Agreements</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
Interlocal Municipal Court						-		-
Other Expenses	42-108	2	291,522.59	285,806.46		285,806.46	282,144.13	3,662.33
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## 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
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Interlocal Municipal Service Agreements</b>	<b>42-999</b>		1,439,837.97	1,388,696.87	-	1,388,696.87	1,385,034.54	3,662.33

## 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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)</b>	<b>34-303</b>		-	-	-	-	-	-

## 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
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899			-		-	-	-
						-	-	-
Public Safety :						-	-	-
Emergency Management Services	41-537	2	10,000.00	10,000.00		10,000.00	10,000.00	-
New Jersey Body Armor Fund	41-505	2	3,117.75	2,995.54		2,995.54	2,995.54	-
						-	-	-
Parks & Recreation:						-	-	-
Somerset County Cultural and Heritage Comm.	41-878	2	7,000.00	4,500.00		4,500.00	4,500.00	-
Local Recreation Improvement LRIG	41-671	2		63,000.00		63,000.00	63,000.00	-
						-	-	-
Health and Human Services:						-	-	-
NJ Dept of Health-NJACCHO - Sustaining Local Public	41-621	2		168,049.00		168,049.00	168,049.00	-
NJ Dept of Health-Strengthening LPH Cap 25	41-623	2		74,664.00		74,664.00	74,664.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

## 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
<b>Public and Private Programs Offset by Revenues</b>								
Health and Human Services:						-	-	-
Somerset County Municipal Alliance	41-506	2		14,339.16		14,339.16	14,339.16	-
Somerset County Youth Services - Competitive Grant	41-877	2		9,910.00		9,910.00	9,910.00	-
Somerset County Youth Services - Annual Grant	41-878	2		12,000.00		12,000.00	12,000.00	-
						-	-	-
Public Works:						-	-	-
Recycling Tonnage Grant	41-569	2		23,887.98		23,887.98	23,887.98	-
NJ Clean Communities	41-602	2		78,430.91		78,430.91	78,430.91	-
						-	-	-
NJ Highlands Council-Initial Assessment	41-685	2		15,000.00		15,000.00	15,000.00	-
National Opiod Settlement	41-880	2	12,043.74	95,088.30		95,088.30	95,088.30	-
Somerset County Cultural and Heritage Grant-Library	41-879	2		1,500.00		1,500.00	1,500.00	-
						-	-	-
Stormwater Assistance Grant	41-564	2	15,000.00			-	-	-
						-	-	-
						-	-	-
						-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS" (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		47,161.49	573,364.89	-	573,364.89	573,364.89	-
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>		4,587,714.96	4,769,111.26	-	4,769,111.26	4,487,009.83	282,101.43
<b>Detail:</b>								
Salaries & Wages	34-305	1	509,122.69	481,201.53	-	481,201.53	481,201.53	-
Other Expenses	34-305	2	4,078,592.27	4,287,909.73	-	4,287,909.73	4,005,808.30	282,101.43



## 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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
NJDOT Municipal Aid						-		-
						-		-
2024 - Lake Road Improvements	44-903	2		269,768.00		269,768.00	269,768.00	-
						-		-
2025 - Queen Anne, Lexington, and Pond Hill Improvements	44-903	2	259,208.00			-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>		7,794,799.79	7,020,223.00	-	7,020,223.00	7,020,223.00	-



## 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
						-		XXXXXXXXXX
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	45-999		-	-	-	-	-	XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	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
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>46-999</b>		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	<b>37-480</b>					-		XXXXXXXXXX
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-</b>	<b>29-405</b>				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	<b>46-885</b>				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	<b>34-309</b>		12,382,514.75	11,789,334.26	-	11,789,334.26	11,507,232.83	282,101.43

## 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
<b>(I) Type 1 District School Debt Service</b>	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
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999		-	-	-	-	-	XXXXXXXXXX
<b>Deferred Charges and Statutory (J) Expenditures - Local School -</b>	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
<b>District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"</b>	29-410		-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399		12,382,514.75	11,789,334.26	-	11,789,334.26	11,507,232.83	282,101.43
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400		43,954,356.40	42,302,585.91	-	42,302,585.91	34,530,737.69	3,771,848.22
<b>(M) Reserve for Uncollected Taxes</b>	50-899		4,580,252.91	4,469,423.83	XXXXXXXXXX	4,469,423.83	4,469,423.83	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499		48,534,609.31	46,772,009.74	-	46,772,009.74	39,000,161.52	3,771,848.22

## 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
<b>(H-1) Total General Appropriations for</b>	<b>34-299</b>	31,571,841.65	30,513,251.65	-	30,513,251.65	23,023,504.86	3,489,746.79
Municipal Purposes within "CAPS"	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	3,100,715.50	2,807,049.50	-	2,807,049.50	2,528,610.40	278,439.10
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	1,439,837.97	1,388,696.87	-	1,388,696.87	1,385,034.54	3,662.33
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	47,161.49	573,364.89	-	573,364.89	573,364.89	-
Total Operations Excluded from "CAPS"	34-305	4,587,714.96	4,769,111.26	-	4,769,111.26	4,487,009.83	282,101.43
<b>(C) Capital Improvements</b>	<b>44-999</b>	7,794,799.79	7,020,223.00	-	7,020,223.00	7,020,223.00	-
<b>(D) Municipal Debt Service</b>	<b>45-999</b>	-	-	-	-	-	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	<b>46-999</b>	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	<b>37-480</b>	-	-	-	-	-	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of Local Finance Board</b>	<b>46-885</b>	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	<b>29-410</b>	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	<b>29-405</b>	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	<b>50-899</b>	4,580,252.91	4,469,423.83	XXXXXXXXXX	4,469,423.83	4,469,423.83	XXXXXXXXXX
<b>Total General Appropriations</b>	<b>34-499</b>	48,534,609.31	46,772,009.74	-	46,772,009.74	39,000,161.52	3,771,848.22

## DEDICATED GOLF UTILITY BUDGET

10. DEDICATED REVENUES FROM GOLF UTILITY	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Operating Surplus Anticipated	08-501	65,312.69	27,421.86	27,421.86
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	65,312.69	27,421.86	27,421.86
Rents	08-503			
Memberships	08-506	410,000.00	410,000.00	454,577.50
Miscellaneous	08-505	70,000.00	70,000.00	98,609.99
Irrigation	08-507	24,000.00	24,000.00	29,300.00
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
<b>Total GOLF Utility Revenues</b>	<b>08-599</b>	<b>569,312.69</b>	<b>531,421.86</b>	<b>609,909.35</b>





**DEDICATED GOLF UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR GOLF 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
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

**DEDICATED GOLF UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR GOLF 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
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	4,015.51			-		-
Social Security System (O.A.S.I.)	55-541				-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
<b>Judgements</b>	55-531				-		XXXXXXXXXX
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX	-		XXXXXXXXXX
<b>Surplus (General Budget )</b>	55-545			XXXXXXXXXX	-		XXXXXXXXXX
<b>TOTAL GOLF UTILITY APPROPRIATIONS</b>	55-599	569,312.69	531,421.86	-	531,421.86	523,415.48	8,006.38

## 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:

Recreation Trust Fund, Animal Control Exp Donations, Employee Recognition Donations, Green Initiatives Donations, Health Program Donations, Police Equipment Donations, Police Programs Donations, DARE Program Donations, Community Policing Donations, Library Bequests, Recreation Equipment Donations, Recreation Fields Maintenance Donations, Recreations Program Donations, Memorial Trees and Benches Donations, Street Signage - The Hills, Tree Arboretum Donations, Tree Replacements Donations, Recycling Program, Self Insurance Program, Developers Escrow, Accumulated Absences, Uniform Fire Safety Penalty Monies, UCC Code Enforcement Fees, Disposal of Forfeited Property, Affordable Housing, Municipal Alliance, Open Space, Municipal Public Defender, Environmental Quality Enforcement Fund, Storm Recovery Trust, Parking Offenses Adjudication Act, NJ Sales and Use Tax, EMS Donations.

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	33,925,554.04
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	512,654.42
Tax Title Lien Receivable	66,913.48
Property Acquired by Tax Title Lien Liquidation	195,100.00
Other Receivables	76,554.38
Deferred Charges Required to be in 2025 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2025	-
<b>Total Assets</b>	<b>34,776,776.32</b>
<b>LIABILITIES, RESERVES AND SURPLUS</b>	
*Cash Liabilities	9,671,787.98
Reserves for Receivables	851,222.28
Surplus	24,253,766.06
<b>Total Liabilities, Reserves and Surplus</b>	<b>34,776,776.32</b>

School Tax Levy Unpaid	1.00
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	1.00

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	21,774,010.37	18,006,224.72
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2024: 99.65%, 2023: 99.62%)	150,234,149.20	146,732,519.13
Delinquent Taxes	552,718.90	1,433,057.59
Other Revenues and Additions to Income	14,827,453.68	16,565,475.86
<b>Total Funds</b>	<b>187,388,332.15</b>	<b>182,737,277.30</b>
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	38,305,112.47	38,719,615.34
School Taxes (Including Local and Regional)	98,219,793.00	96,429,865.00
County Taxes (Including Added Tax Amounts)	26,584,660.62	25,788,786.59
Special District Taxes		
Other Expenditures and Deductions from Income	25,000.00	25,000.00
<b>Total Expenditures and Tax Requirements</b>	<b>163,134,566.09</b>	<b>160,963,266.93</b>
Less: Expenditures to be Raised by Future Taxes	-	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>163,134,566.09</b>	<b>160,963,266.93</b>
Surplus Balance, December 31	24,253,766.06	21,774,010.37

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	24,253,766.06
Current Surplus Anticipated in 2025 Budget	16,000,000.00
Surplus Balance Remaining	8,253,766.06

(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 BERNARDS  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

2025 Capital

The Township will be continuing its "Pay As You Go" Capital Budgeting Policy in 2025. As such, this proposed Capital Budget will not require the Township to incur any debt.

This Capital Budget focuses on maintaining infrastructure with the primary focus on:

- Roadways
- Buildings
- Park Improvements

This Capital Budget includes vehicles to be replaced according to our Fleet Replacement Schedule. Vehicles are retained as long as they are in good working order and are not automatically replaced.

This Capital Budget also includes the funding for Liberty Corner Fire and Basking Ridge Fire and First Aid.

**CAPITAL BUDGET (Current Year Action)  
2025**

Local Unit

**TOWNSHIP OF BERNARDS**

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	
Building Improvements	BLDGS	4,105,000.00		325,000.00					3,780,000.00
Emergency Equipment-Basking Ridge First Aid	BRFAS	275,665.00		78,550.00					197,115.00
Emergency Equipment-Basking Ridge Fire Co.	BRFC	1,741,082.00		700,300.00					1,040,782.00
Emergency Equipment-Liberty Corner Fire Co.	LCFC	2,599,541.79		341,541.79					2,258,000.00
Engineering Services	ENG	28,920,000.00		3,720,000.00					25,200,000.00
Grounds Equipment	GRNDS	1,195,000.00		150,000.00					1,045,000.00
Fleet Replacement	FLEET	6,355,000.00		555,000.00					5,800,000.00
Parks and Recreation	PARKS	2,710,000.00		410,000.00					2,300,000.00
Police	PD	1,463,350.00		221,200.00					1,242,150.00
Pool Improvements	POOL	510,000.00		85,000.00					425,000.00
Streets and Roads Projects	ROADS	3,910,000.00		625,000.00					3,285,000.00
Systems Administration	SYST	1,218,000.00		324,000.00					894,000.00
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	55,002,638.79	-	7,535,591.79	-	-	-	-	47,467,047.00

**CAPITAL BUDGET (Current Year Action)  
2025**

Local Unit

TOWNSHIP OF BERNARDS

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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<b>TOTAL - THIS PAGE</b>	XXXXX	-	-	-	-	-	-	-	-

**CAPITAL BUDGET (Current Year Action)  
2025**

Local Unit

TOWNSHIP OF BERNARDS

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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<b>TOTAL - ALL PROJECTS</b>	XXXXX	55,002,638.79	-	7,535,591.79	-	-	-	-	47,467,047.00

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

Local Unit

**TOWNSHIP OF BERNARDS**

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
Building Improvements	BLDGS	4,105,000.00	2,030.00	325,000.00	780,000.00	750,000.00	750,000.00	750,000.00	750,000.00
Emergency Equipment-Basking Ridge First Aid	BRFAS	275,665.00	2,030.00	78,550.00	71,950.00	79,460.00	12,650.00	20,025.00	13,030.00
Emergency Equipment-Basking Ridge Fire Co.	BRFC	1,741,082.00	2,030.00	700,300.00	252,000.00	228,250.00	229,532.00	173,500.00	157,500.00
Emergency Equipment-Liberty Corner Fire Co.	LCFC	2,599,541.79	2,030.00	341,541.79	289,000.00	289,000.00	290,000.00	540,000.00	850,000.00
Engineering Services	ENG	28,920,000.00	2,030.00	3,720,000.00	6,075,000.00	5,025,000.00	4,875,000.00	4,875,000.00	4,350,000.00
Grounds Equipment	GRNDS	1,195,000.00	2,030.00	150,000.00	260,000.00	185,000.00	235,000.00	210,000.00	155,000.00
Fleet Replacement	FLEET	6,355,000.00	2,030.00	555,000.00	1,045,000.00	1,140,000.00	1,140,000.00	1,200,000.00	1,275,000.00
Parks and Recreation	PARKS	2,710,000.00	2,030.00	410,000.00	1,145,000.00	425,000.00	420,000.00	70,000.00	240,000.00
Police	PD	1,463,350.00	2,030.00	221,200.00	248,430.00	248,430.00	248,430.00	248,430.00	248,430.00
Pool Improvements	POOL	510,000.00	2,030.00	85,000.00	85,000.00	85,000.00	85,000.00	85,000.00	85,000.00
Streets and Roads Projects	ROADS	3,910,000.00	2,030.00	625,000.00	635,000.00	650,000.00	660,000.00	665,000.00	675,000.00
Systems Administration	SYST	1,218,000.00	2,030.00	324,000.00	182,800.00	182,800.00	182,800.00	182,800.00	162,800.00
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	55,002,638.79	<b>XXXXXXXXXX</b>	7,535,591.79	11,069,180.00	9,287,940.00	9,128,412.00	9,019,755.00	8,961,760.00



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

Local Unit

TOWNSHIP OF BERNARDS

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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<b>TOTAL - ALL PROJECTS</b>	XXXXX	55,002,638.79	XXXXXXXXXX	7,535,591.79	11,069,180.00	9,287,940.00	9,128,412.00	9,019,755.00	8,961,760.00

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

Local Unit

TOWNSHIP OF BERNARDS

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
Building Improvements	4,105,000.00	325000	3,780,000.00							
Emergency Equipment-Basking Ridge First Aid	275,665.00	78,550.00	197,115.00							
Emergency Equipment-Basking Ridge Fire Co.	1,741,082.00	700,300.00	1,040,782.00							
Emergency Equipment-Liberty Corner Fire Co.	2,599,541.79	341,541.79	2,258,000.00							
Engineering Services	28,920,000.00	3,720,000.00	25,200,000.00							
Grounds Equipment	1,195,000.00	150,000.00	1,045,000.00							
Fleet Replacement	6,355,000.00	555,000.00	5,800,000.00							
Parks and Recreation	2,710,000.00	410,000.00	2,300,000.00							
Police	1,463,350.00	221,200.00	1,242,150.00							
Pool Improvements	510,000.00	85,000.00	425,000.00							
Streets and Roads Projects	3,910,000.00	625,000.00	3,285,000.00							
Systems Administration	1,218,000.00	324,000.00	894,000.00							
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<b>TOTAL - THIS PAGE</b>	55,002,638.79	7,535,591.79	47,467,047.00	-	-	-	-	-	-	-







## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 28,041,559.58
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 3,530,282.07
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 4,587,714.96
(c) Capital Improvements	44-999	\$ 7,794,799.79
(d) Municipal Debt Service	45-999	\$ -
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 4,580,252.91
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	\$ 48,534,609.31

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

Certified by me this 29 day of April, 2025, ckieffer@bernards.org, Clerk  
Signature

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				-
<b>Summary of Program</b>					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 BERNARDS

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.

NONE.

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

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

4/29/2025

Date

ckieffer@bernards.org

Clerk of the Governing Body