

## 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.

- g) In all applicable signature lines, insert the email address of the applicable official.
- h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**

Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be named as: **<municode>\_introbudget\_20xx (all 4 digits municode must be included)**.

- Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be named as: **<municode>\_adoptbudget\_20xx (all 4 digits municode must be included)**.
- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
  - l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
- On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**

- n) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:  
[https://www.nj.gov/dca/divisions/dlgs/pdf/Budget\\_Document\\_Instructions.pdf](https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf)

## **\*\*Instructions to Complete the 2024 to 2025 "Data Rollover" Process\*\***

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

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

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

- c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.
- d) First, click the button for current fund. It will prompt you to select your 2024 adopted excel budget from your computer. Once the 2024 adopted budget is selected, the function runs automatically. **WARNING: The functionality may cause the screen to**
- e) **briefly flash rapidly.** Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same
- f) as the current fund process.
- g) Once complete, review the 2025 template to ensure information has successfully copied from the 2024 adopted budget.

**PLEASE NOTE:**

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

Information Required for Municipal Budget Document:		Municipal Budget Version 2025.0	
		Responses and Data	
Name and County of Municipality	<div>Sayreville Borough, Middlesex County</div>		
Full Name of Municipality	BOROUGH OF SAYREVILLE		
County of Municipality	MIDDLESEX		
Name of Municipality	SAYREVILLE		
Type	BOROUGH		
Governing Body Type	COUNCIL MEMBERS		
Location	BOROUGH OF SAYREVILLE		
Address	167 Main Street		
Address	Sayreville, NJ 08872		
Phone	732-390-7025		
Fax	732-390-0509		
		<b>Cert #</b>	
Clerk	Jessica Morelos	C-1892	
Tax Collector	Kathryn Elichko	T-8524	
Chief Financial Officer	Danielle Maiorana	N-1880	
Registered Municipal Accountant	Robert Swisher	439	
Municipal Attorney	Joseph Sordillo, Esq.		
Newspaper	Home News Tribune		
	<b>Day</b>	<b>Month</b>	
Date of Introduction	28	April	
Date of Advertisement		May	
Date of Public Hearing	27	May	
Time of Public Hearing	7:00pm		
Net Valuation Taxable Current		2,367,911,000	
Net Valuation Taxable Prior		2,374,739,500	
		(6,828,500)	
<b>Budget Year</b>		<b>2025</b>	<b>Budget Year Type:</b>
			<b>Calendar Year</b>
Municipal Code 1219			

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

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

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



Date of Original Appt.

1/1/2020

Calendar or State Fiscal

ovement Program

6

2025

2030

ended" only as needed.

venues.

pecial Items of Revenue.

l Appropriations.

Appropriations.

7.

2025 Municipal Budget

of the                     BOROUGH                     of   SAYREVILLE   County of                     MIDDLESEX                     for the fiscal year 2025.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2025		2024
1. Surplus	9,000,000.00		7,367,864.00
2. Total Miscellaneous Revenues	29,398,178.78		29,865,570.92
3. Receipts from Delinquent Taxes	1,100,000.00		1,338,800.00
4. a) Local Tax for Municipal Purposes	38,377,002.67		37,321,949.99
b) Addition to Local School District Tax			
c) Minimum Library Tax	2,339,181.50		2,181,709.00
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	40,716,184.17		39,503,658.99
Total General Revenues	80,214,362.95		78,075,893.91

Summary of Appropriations	2025 Budget		Final 2024 Budget
1. Operating Expenses:       Salaries & Wages	27,717,794.00		26,437,181.00
Other Expenses	33,654,239.06		34,159,399.91
2. Deferred Charges & Other Appropriations	7,148,520.89		6,977,219.00
3. Capital Improvements	920,000.00		424,000.00
4. Debt Service (Include for School Purposes)	8,265,915.00		7,570,200.00
5. Reserve for Uncollected Taxes	2,507,894.00		2,507,894.00
Total General Appropriations	80,214,362.95		78,075,893.91
Total Number of Employees			

2025 Dedicated		WATER		Utility Budget	
Summary of Revenues		Anticipated			
		2025		2024	
1. Surplus		4,084,056.00		3,275,760.00	
2. Miscellaneous Revenues		10,975,000.00		10,494,000.00	
3. Deficit (General Budget)					
Total Revenues		15,059,056.00		13,769,760.00	
Summary of Appropriations		2025 Budget		Final 2024 Budget	
1. Operating Expenses: Salaries & Wages		3,098,456.00		2,907,960.00	
Other Expenses		8,543,400.00		7,778,100.00	
2. Capital Improvements		265,000.00		265,000.00	
3. Debt Service		2,552,200.00		2,243,700.00	
4. Deferred Charges & Other Appropriations		600,000.00		575,000.00	
5. Surplus (General Budget)					
Total Appropriations		15,059,056.00		13,769,760.00	
Total Number of Employees					

Balance of Outstanding Debt							
		General		WATER			
Interest		9,161,721.67		3,660,381.37			
Principal		54,121,000.00		17,512,277.92			
Outstanding Balance		63,282,721.67		21,172,659.29			

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)	77,706,468.95	XXXXXXXXXXXX
2	Local District School Tax Actual		80,896,493.00
	Estimate	82,066,725.00	XXXXXXXXXXXX
3	Regional School District Tax Actual		
	Estimate		XXXXXXXXXXXX
4	Regional High School Tax Actual		
	Estimate		XXXXXXXXXXXX
5	County Tax Actual		24,088,435.35
	Estimate	24,455,945.29	XXXXXXXXXXXX
6	Special District Tax Actual		
	Estimate		XXXXXXXXXXXX
7	Municipal Open Space Actual		474,948.00
	Estimate	474,948.00	XXXXXXXXXXXX
8	Municipal Arts and Culture Actual		
	Estimate		XXXXXXXXXXXX
9	Total General Appropriations & Other Taxes	184,704,087.24	
10	Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5)	39,498,178.78	
11	Cash Required from 2025 to Support Local Municipal Budget and Other Taxes	145,205,908.46	
12	Amount of Item 11 divided by <div>98.30%</div>		
	equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	147,713,802.46	
Analysis of Item 12:			
Local School District Tax (Line 2 Above)		82,066,725.00	
Regional School District Tax (Line 3 Above)		-	
Regional High School Tax (Line 4 Above)		-	
County Tax (Line 5 Above)		24,455,945.29	
Special District Tax (Line 6 Above)		-	
Municipal Open Space Tax (Line 7 Above)		474,948.00	
Municipal Arts and Culture Tax (Line 8 Above)		-	
Tax in Local Municipal Budget		40,716,184.17	
Total Amount (Line 12)		147,713,802.46	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	2,507,894.00	
Computation of "Tax in Local Municipal Budget"			
Item 1 - Total General Appropriations		77,706,468.95	
Item 13 - Appropriation: Reserve for Uncollected Taxes		2,507,894.00	
Subtotal		80,214,362.95	
Less: Item 10 - Total Anticipated Revenues		39,498,178.78	
Amount to Be Raised by Taxation in Municipal Budget		40,716,184.17	

Local Tax for Municipal Purpose		38,377,002.67
Addition to Local District School Tax		
Minimum Library Tax		2,339,181.50

BOROUGH OF SAYREVILLE  
SUMMARY OF 2025 BUDGET

			Future Budget Projections						
Total Budget		80,214,362.95	100.0%	2026	2027	2028	2029	2030	
Employee Costs:									
Salaries & Wages									
Sheet 17	27,717,794.00		102.00%	28,272,149.88	28,837,592.88	29,414,344.74	30,002,631.63	30,602,684.26	
Sheet 25	-		102.00%	-	-	-	-	-	
Total		27,717,794.00		28,272,149.88	28,837,592.88	29,414,344.74	30,002,631.63	30,602,684.26	
Social Security									
Sheet 19		1,325,000.00	102.00%	1,351,500.00	1,378,530.00	1,406,100.60	1,434,222.61	1,462,907.06	
Pensions etc.									
Sheet 19		1,423,658.00	102.00%	1,452,131.16	1,481,173.78	1,510,797.26	1,541,013.20	1,571,833.47	
Sheet 19		4,226,352.00	105.00%	4,437,669.60	4,659,553.08	4,892,530.73	5,137,157.27	5,394,015.13	
Sheet 19		-							
Sheet 20		-							
Insurance									
Sheet 14		106,000.00	106.00%	112,360.00	119,101.60	126,247.70	133,822.56	141,851.91	
Direct Employee Costs		34,798,804.00	43.4%						
General Liability Insurance									
Sheet 14		11,287.00	0.0%						
Debt Service:									
Sheet 27		8,265,915.00	10.3%						
Reserve for Uncollected Taxes:									
Sheet 29		2,507,894.00	3.1%						
Capital Funds:									
Sheet 26a		920,000.00	1.1%						
Deferred Charges:									
Sheet 28		138,825.89	0.2%						
Grants:									
Sheet 25 (less Salaries & Wages above)		2,088,008.56	2.6%						
All Other Departmental OE's:									
Various Line Items		31,483,628.50	39.2%	102.00%	32,113,301.07	32,755,567.09	33,410,678.43	34,078,892.00	34,760,469.84
Projected Budget Totals					67,739,111.71	69,231,518.43	70,760,699.46	72,327,739.28	73,933,761.68



**BOROUGH OF SAYREVILLE**  
**2025 BUDGET FUNDING**

Budget Funding:	
Fund Balance	9,000,000.00
Local Revenues	17,982,002.91
State Aid	9,382,713.00
Grants	2,033,462.87
Delinquent Tax	1,100,000.00
Local Purpose Tax	40,716,184.17
	<u>80,214,362.95</u>
Ratables	2,367,911,000
Tax Rate	1.621
Increase	0.049

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
67,739,111.71	69,056,518.43	70,410,699.46	71,802,739.28	73,233,761.68
<u>67,739,111.71</u>	<u>69,231,518.43</u>	<u>70,760,699.46</u>	<u>72,327,739.28</u>	<u>73,933,761.68</u>
2,375,911,000	2,383,911,000	2,391,911,000	2,399,911,000	2,407,911,000
<b>2.851</b>	<b>2.897</b>	<b>2.944</b>	<b>2.992</b>	<b>3.041</b>
<b>1.230</b>	<b>0.046</b>	<b>0.047</b>	<b>0.048</b>	<b>0.049</b>

COMPARISON OF REVENUES & APPROPRIATIONS				
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	9,000,000.00	7,367,864.00	1,632,136.00	22.15%
Local	17,982,002.91	15,261,533.48	2,720,469.43	17.83%
State Aid	9,382,713.00	10,349,083.53	(966,370.53)	-9.34%
State & Federal Grants	2,033,462.87	4,254,953.91	(2,221,491.04)	-52.21%
Delinquent Tax	1,100,000.00	1,338,800.00	(238,800.00)	-17.84%
Local Purpose Tax	38,377,002.67	37,321,949.99	1,055,052.68	2.83%
Minimum Library Tax	2,339,181.50	2,181,709.00	157,472.50	7.22%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	80,214,362.95	78,075,893.91	2,138,469.04	2.74%
APPROPRIATIONS				
Salaries & Wages	27,717,794.00	27,054,181.00	663,613.00	2.45%
Other Expenses	31,566,230.50	28,866,946.00	2,699,284.50	9.35%
Statutory & Deferred Charges	7,148,520.89	6,977,219.00	171,301.89	2.46%
State & Federal Grants	2,088,008.56	4,675,453.91	(2,587,445.35)	-55.34%
Capital (without grants)	920,000.00	424,000.00	496,000.00	116.98%
Debt Service	8,265,915.00	7,570,200.00	695,715.00	9.19%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	2,507,894.00	2,507,894.00	-	0.00%
TOTAL APPROPRIATIONS	80,214,362.95	78,075,893.91	2,138,469.04	0.02739
Adopted Emergencies		-		

CONDITION OF SURPLUS			
	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	16,170,222.25	16,574,613.85	(404,391.60)
Used to Fund Budget	9,000,000.00	7,367,864.00	1,632,136.00
Remaining Balance	7,170,222.25	9,206,749.85	(2,036,527.60)

LOCAL TAX LEVY AND ASSESSED VALUES				
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	38,377,002.67	37,321,949.99	1,055,052.68	2.83%
Local Tax Rate	1.6207	1.5720	0.0487	3.10%
Assessed Valuation	2,367,911,000	2,374,739,500	(6,828,500)	-0.29%

STATUS OF "CAPS"			
SPENDING CAP		2% LEVY CAP	
	CAP 2.50%	CAP COLA	
CAP Base from Prior Year	56,542,057.00	56,542,057.00	40,789,647.93 MAX
Rate Applied	2.50%	3.50%	38,377,002.67 ACTUAL
Allowable CAP	57,955,608.43	58,521,029.00	(2,412,645.26) + OR ( )
Additions:			Must be zero or ( ) to
See Sheet 3b	835,760.56	835,760.56	Introduce Budget
Other			
Total CAP Allowable	58,791,368.99	59,356,789.56	
Budget Expenditures Sheet 19	58,697,598.00	58,697,598.00	
Remaining or (Excess)	93,770.99	659,191.56	

% OF TAX COLLECTION			
	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	98.59%	98.87%	-0.28%
Used for Reserve for Taxes	98.30%	98.25%	0.05%
Remaining	0.29%	0.62%	-0.33%

# BOROUGH OF SAYREVILLE

## SUMMARY OF TAX RATES

### LEVY CHANGE PER VARIOUS ASSESSED VALUES

[illegible]

# 2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF SAYREVILLE

COUNTY: MIDDLESEX

<u>Kennedy O'Brien</u> Mayor's Name	<u>December 31, 2027</u> Term Expires
--	--

Municipal Officials	
<u>Jessica Morelos</u> Municipal Clerk	<u>1/1/2020</u> Date of Orig. Appt.
<u>Kathryn Elichko</u> Tax Collector	<u>C-1892</u> Cert. No.
<u>Danielle Maiorana</u> Chief Financial Officer	<u>T-8524</u> Cert. No.
<u>Robert Swisher</u> Registered Municipal Accountant	<u>N-1880</u> Cert. No.
<u>Joseph Sordillo, Esq.</u> Municipal Attorney	<u>439</u> Lic. No.
<u> </u>	
<u> </u>	

Governing Body Members	
Name	Term Expires
<u>Donna Roberts</u>	<u>12/31/2025</u>
<u>Daniel Balka</u>	<u>12/31/2025</u>
<u>Michael Colaci</u>	<u>12/31/2026</u>
<u>Mary Novak</u>	<u>12/31/2027</u>
<u>Stanley Synarski</u>	<u>12/31/2027</u>
<u>John Zebrowski</u>	<u>12/31/2026</u>
<u> </u>	
<u> </u>	
<u> </u>	
<u> </u>	

Official Mailing Address of Municipality

<u>BOROUGH OF SAYREVILLE</u>
<u>167 Main Street</u>
<u>Sayreville, NJ 08872</u>

Fax #: 732-390-0509

2025  
MUNICIPAL BUDGET

Municipal Budget of the **BOROUGH** of **SAYREVILLE**, County of **MIDDLESEX** 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 28 day of April, 2025 and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 28 day of April, 2025

jessica@sayreville.com  
Clerk  
167 Main Street  
Address  
Sayreville, NJ 08872  
Address  
732-390-7025  
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 28 day of April, 2025

<u>rswisher@scnco.com</u> Registered Municipal Accountant	<u>308 East Broad Street</u> Address
<u>Westfield, NJ 07090</u> Address	<u>908-789-9300</u> Phone Number

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

Certified by me, this 28 day of April, 2025

danielle@sayreville.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 BOROUGH of SAYREVILLE, County of MIDDLESEX 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 Home News Tribune

in the issue of May, 2025

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

RECORDED VOTE  
(Insert Last Name)

Ayes

Colaci  
Novak  
Roberts  
Synarski  
Zebrowski

Nays

Balka

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of SAYREVILLE, County of MIDDLESEX, on April 28, 2025.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH OF SAYREVILLE, on May 27, 2025 at 7:00pm 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)				XXXXXXXXXXXXX
1. Appropriations within "CAPS" -				XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}				58,697,598.00
2. Appropriations excluded from "CAPS" -				XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}				19,008,870.95
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)				-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)				19,008,870.95
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	98.30%	Percent of Tax Collections		2,507,894.00
		Building Aid Allowance	2025 - \$	80,214,362.95
4. Total General Appropriations (Item 9, Sheet 29)		for Schools-State Aid	2024 - \$	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)				39,498,178.78
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)				XXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)				38,377,002.67
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)				-
(c) Minimum Library Tax				2,339,181.50

**EXPLANATORY STATEMENT - (Continued)**

## SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	WATER Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	73,941,395.85	13,769,760.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	4,134,498.06						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	78,075,893.91	13,769,760.00	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	72,688,525.83	11,474,426.30	-	-	-	-	-
Reserved	5,386,949.75	2,285,140.24	-	-	-	-	-
Unexpended Balances Canceled	418.33	10,193.46	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	78,075,893.91	13,769,760.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-



		EXPLANATORY STATEMENT - (Continued)			
		BUDGET MESSAGE			
CAP CALCULATION			CAP CALCULATION		
Total General Appropriations for 2024	73,941,395.85	Allowable Operating Appropriations before			
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)		57,955,608.43	
Subtotal	73,941,395.85				
Exceptions Less:		Additions:			
Total Other Operations	6,356,289.00	New Construction (Assessor Certification)		273,766.94	
Total Uniform Construction Code		2023 Cap Bank Available		24,477.06	
Total Interlocal Service Agreement		2024 Cap Bank Available		537,516.56	
Total Additional Appropriations					
Total Capital Improvements	424,000.00				
Total Debt Service	7,570,200.00				
Transferred to Board of Education		Total Additions		835,760.56	
Type I School Debt					
Total Public & Private Programs	540,955.85	Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	58,791,368.99	
Judgements					
Total Deferred Charges					
Cash Deficit		Additional Increase to COLA rate.	3.5%		
Reserve for Uncollected Taxes	2,507,894.00	Amount of Increase allowable.	1.0%	565,420.57	
Total Exceptions	17,399,338.85				
Amount on Which CAP is Applied	56,542,057.00				
2.5% CAP	1,413,551.43	Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	59,356,789.56	
Allowable Operating Appropriations before		Total General Appropriations for Municipal Purposes		58,697,598.00	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	57,955,608.43	(Sheet 19, H-1)			
		Over or (Under) Appropriations Cap		(659,191.56)	

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.)



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	37,321,949.99
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	55,000.00
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	37,266,949.99
Plus 2% CAP Increase	745,339.00
ADJUSTED TAX LEVY	38,012,288.99
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	38,012,288.99

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS 38,012,288.99

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	1,116,220.00
Allowable Pension Obligations Increases	32,346.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	496,000.00
Allowable Debt Service and Capital Leases Inc.	665,618.00
Recycling Tax appropriation	55,000.00
Deferred Charge to Future Taxation Unfunded	138,826.00
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 2,504,010.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions 418.00

ADJUSTED TAX LEVY 40,515,880.99

Additions:

New Ratables - Increase for new construction	17,415,200
Prior Year's Local Purpose Tax Rate (per \$100)	1.572
New Ratable Adjustment to Levy	273,766.94
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION 40,789,647.93

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES 38,377,002.67

OVER OR (UNDER) 2% LEVY CAP (2,412,645.26)

(must be equal or under for Introduction)

		EXPLANATORY STATEMENT - (Continued)		
		BUDGET MESSAGE		
<b><u>"2010" LEVY CAP BANKS:</u></b>				
<b>2022</b>				
Maximum Allowable Amount to be Raised by Taxation				
Amount to be Raised by Taxation for Municipal Purpose				
Available for Banking (CY 2025)		802,198		
Amount Used in CY 2025				
Balance to Expire		802,198		
<b>2023</b>				
Maximum Allowable Amount to be Raised by Taxation				
Amount to be Raised by Taxation for Municipal Purpose				
Available for Banking (CY 2025 - CY 2026)		1,349,546		
Amount Used in CY 2025				
Balance to Carry Forward (CY 2026)		1,349,546		
<b>2024</b>				
Maximum Allowable Amount to be Raised by Taxation		38,761,504		
Amount to be Raised by Taxation for Municipal Purpose		37,321,954		
Available for Banking (CY 2025 - CY 2027)		1,439,550		
Amount Used in CY 2025				
Balance to Carry Forward (CY 2026 - CY2027)		1,439,550		
<b>2025</b>				
Maximum Allowable Amount to be Raised by Taxation		40,789,648		
Amount to be Raised by Taxation for Municipal Purpose		38,377,003		
Available for Banking (CY 2026 - CY 2028)		2,412,645		
<b>Total Levy CAP Bank</b>		5,201,741		

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
1. Surplus Anticipated	08-101	9,000,000.00	7,367,864.00	7,367,864.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
<b>Total Surplus Anticipated</b>	08-100	9,000,000.00	7,367,864.00	7,367,864.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	80,960.00	86,960.00	80,960.00
Other	08-104	65,325.00	51,150.00	71,395.00
Fees and Permits	08-105	731,000.00	926,600.00	832,693.14
Fines and Costs:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110	290,000.00	195,000.00	294,938.67
Other	08-109			
Interest and Costs on Taxes	08-112	300,000.00	275,000.00	382,858.95
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	1,696,800.00	952,800.00	2,544,092.55
Anticipated Utility Operating Surplus	08-114			

[illegible]

[illegible]

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	9,839,085.00	8,935,510.00	11,189,938.11



GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	9,375,268.00	9,375,268.00	9,375,267.58
Garden State Trust	09-206	7,445.00	7,445.00	7,445.00
Watershed Aid	09-207			
Municipal Relief Fund			966,370.53	966,370.53
Total Section B: State Aid Without Offsetting Appropriations	09-001	9,382,713.00	10,349,083.53	10,349,083.11

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	750,000.00	630,000.00	767,120.00
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	750,000.00	630,000.00	767,120.00

[illegible]

[illegible]

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	-	-	-

**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 Consent of Director of Local Government Services - Additional Revenues	xxxxxxx08-003	xxxxxxxxxxx-	xxxxxxxxxxx-	xxxxxxxxxxx-

**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
				-
Coronavirus State & Fiscal Recovery Grant				-
Recycling Tonnage Grant	10-701	67,517.69	82,287.39	82,287.39
Municipal Alliance on Alcoholism and Drug Abuse	10-703	18,183.00	18,183.00	18,183.00
Body Armor Grant	10-712	7,212.18	6,322.92	6,322.92
Middlesex County Recycling Enhancement Grant	10-729		10,000.00	10,000.00
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704	45,150.00	44,150.00	44,150.00
Clean Communities Grant			103,968.37	103,968.37
Jerry Ust Recreational Complex DCA Grant			2,500,000.00	2,500,000.00
Opioid Settlement			152,992.23	152,992.23
Local Recreation Improvement Grant			65,000.00	65,000.00
Emergency Management Performance Grant			10,000.00	10,000.00
Law Enforcement Mental Health Grant			162,050.00	162,050.00
Parlin Section 1 Redevelopment Community Benefit Grant			1,000,000.00	1,000,000.00
SERA Community Project Funding			100,000.00	100,000.00
Green Acres Grant		325,000.00		
National Fish and Wildlife Fund Grant		1,570,400.00		
				-
				-

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	2,033,462.87	4,254,953.91	4,254,953.91



## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 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
Utility Operating Surplus of Prior Year	08-116			
Sewer Connection Fees	08-118			
General Capital Surplus	08-125			
MCUA - Solid Waste Facilities	08-120	618,930.00	608,223.65	608,223.65
MCUA - Wastewater Facilities	08-120	1,787,520.00	1,755,600.00	1,755,600.00
Gillette Manor at Sayreville - PILOT	08-210	34,000.00	31,682.97	34,218.14
AES Red Oak - PILOT	08-120	775,821.00	745,100.08	745,100.12
Neptune - PILOT	08-120	361,964.00	363,515.34	363,515.36
Morgan's Bluff - PILOT	08-120	281,860.00	278,196.94	266,392.40
The Place @ Sayreville - PILOT	08-120	96,891.91	96,891.91	96,891.92
MCUA Refund	08-120	51,901.00	252,086.98	252,086.98
Police Off Duty Admin Charges	08-133	375,000.00	375,000.00	375,000.00
Police Officers in Sayreville Public Schools	08-240	300,000.00	300,000.00	300,000.00
C. A. T. V. Franchise Fees	08-117	187,030.00	188,240.61	188,240.61
Uniform Fire Safety Act	08-106	337,000.00	318,000.00	344,771.10
Hackensack Meridian EMS Services	08-126	85,000.00	114,000.00	114,000.00
Reserve for Debt Service	08-125	300,000.00	269,485.00	269,485.00
Aresenal Trade Center PILOT		1,800,000.00		

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	08-004	7,392,917.91	5,696,023.48	5,713,525.28

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	9,000,000.00	7,367,864.00	7,367,864.00
<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	9,839,085.00	8,935,510.00	11,189,938.11
Total Section B: State Aid Without Offsetting Appropriations	09-001	9,382,713.00	10,349,083.53	10,349,083.11
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	750,000.00	630,000.00	767,120.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	2,033,462.87	4,254,953.91	4,254,953.91
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	7,392,917.91	5,696,023.48	5,713,525.28
<b>Total Miscellaneous Revenues</b>	13-099	29,398,178.78	29,865,570.92	32,274,620.41
<b>4. Receipts from Delinquent Taxes</b>	15-499	1,100,000.00	1,338,800.00	1,367,462.47
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	39,498,178.78	38,572,234.92	41,009,946.88
<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	38,377,002.67	37,321,949.99	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	2,339,181.50	2,181,709.00	XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	40,716,184.17	39,503,658.99	40,348,032.53
<b>7. Total General Revenues</b>	13-299	80,214,362.95	78,075,893.91	81,357,979.41

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
General Adminisration	20-100					-		-
Salaries & Wages		1	552,289.00	409,455.00		416,455.00	406,835.83	9,619.17
Other Expenses		2	104,100.00	54,100.00		54,100.00	53,526.61	573.39
						-		-
Human Resources (Personnel)	20-105					-		-
Other Expenses		2	118,400.00	104,100.00		104,100.00	88,174.89	15,925.11
						-		-
Mayor & Council	20-110					-		-
Salaries & Wages		1	182,228.00	138,600.00		173,600.00	171,132.39	2,467.61
Other Expenses		2	7,800.00	8,200.00		8,200.00	7,092.27	1,107.73
						-		-
Municipal Clerk	20-120					-		-
Salaries & Wages		1	380,238.00	339,780.00		342,780.00	333,170.98	9,609.02
Other Expenses		2	52,100.00	51,800.00		51,800.00	51,612.83	187.17
						-		-
Central Mailing & Postage	20-100					-		-
Other Expenses		2	68,000.00	68,000.00		68,000.00	32,408.20	35,591.80
						-		-
						-		-
						-		-

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
Election	20-120					-		-
Salaries & Wages		1	9,000.00	9,000.00		9,000.00	348.53	8,651.47
Other Expenses		2	32,000.00	32,000.00		32,000.00	26,494.38	5,505.62
Financial Administration	20-130					-		-
Salaries & Wages		1	584,688.00	548,190.00		548,190.00	519,076.90	29,113.10
Other Expenses		2	108,000.00	110,000.00		110,000.00	69,703.00	40,297.00
Annual Audit						-		-
Other Expenses	20-135	2	78,000.00	78,000.00		78,000.00	51,950.00	26,050.00
Computer Data Processing	20-140					-		-
Salaries & Wages		1	231,029.00	222,525.00		232,525.00	222,522.76	10,002.24
Other Expenses		2	351,800.00	331,800.00		331,800.00	325,126.27	6,673.73
American with Disabilities Commission						-		-
Other Expenses		2	1,000.00	1,000.00		1,000.00		1,000.00
Rent Leveling Board						-		-
Salaries & Wages		1	2,500.00	2,500.00		2,500.00		2,500.00
Other Expenses		2	4,650.00	6,300.00		6,300.00	1,747.09	4,552.91
Collection of Taxes	20-145					-		-
Salaries & Wages		1	234,262.00	217,390.00		220,390.00	212,852.66	7,537.34
Other Expenses		2	21,450.00	18,200.00		18,200.00	13,460.72	4,739.28
						-		-

## 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
Assessment of Taxes	20-150					-		-
Salaries and Wages		1	279,916.00	288,570.00		288,570.00	258,102.61	30,467.39
Other Expenses		2	20,750.00	16,875.00		16,875.00	16,499.73	375.27
Other Expenses - Tax Map Maintenance		2	50,000.00	30,000.00		30,000.00		30,000.00
Cost of Appraisals	20-150					-		-
Other Expenses		2	72,500.00	75,000.00		75,000.00	21,350.00	53,650.00
Legal Services	20-155					-		-
Other Expenses		2	505,000.00	497,000.00		497,000.00	335,606.72	161,393.28
Engineering Services & Costs	20-165					-		-
Salaries and Wages		1	11,287.00	11,287.00		11,287.00	11,286.96	0.04
Other Expenses		2	106,000.00	110,000.00		110,000.00	71,737.47	38,262.53
Public Buildings & Grounds	26-310					-		-
Salaries and Wages		1	870,060.00	794,380.00		819,380.00	806,282.53	13,097.47
Other Expenses		2	530,150.00	456,100.00		456,100.00	378,993.09	77,106.91
Municipal Court	43-490					-		-
Salaries and Wages		1	618,642.00	536,090.00		610,090.00	565,646.95	44,443.05
Other Expenses		2	143,900.00	126,900.00		126,900.00	72,999.91	53,900.09
Land Use Administration	21-180					-		-
Salaries and Wages		1	20,084.00	47,455.00		47,455.00	31,573.98	15,881.02
Other Expenses		2	64,300.00	45,300.00		45,300.00	41,934.76	3,365.24

## 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
Master Planning Program - Completion & Continuance	21-180					-		-
Other Expenses		2	7,500.00	7,000.00		12,000.00	7,267.50	4,732.50
Board of Adjustment	21-185					-		-
Salaries and Wages		1	9,200.00	9,200.00		9,200.00	1,505.00	7,695.00
Other Expenses		2	20,500.00	20,500.00		20,500.00	17,475.60	3,024.40
Commuter Parking						-		-
Other Expenses		2	2,000.00	5,000.00		5,000.00		5,000.00
Code Enforcement & Zoning	22-200					-		-
Salaries and Wages		1	302,419.00	298,655.00		298,655.00	236,929.61	61,725.39
Other Expenses		2	4,500.00	4,500.00		4,500.00	3,876.37	623.63
Environmental Commission						-		-
Other Expenses		2	3,000.00	3,000.00		3,000.00	2,361.23	638.77
Recycling Commission						-		-
Other Expenses		2	500.00	600.00		600.00		600.00
Shade Tree Commission	26-300					-		-
Other Expenses		2	4,000.00	4,000.00		4,000.00	1,701.88	2,298.12
Cable Access Channel						-		-
Salaries and Wages		1		5,000.00		5,000.00		5,000.00
Other Expenses		2	5,000.00	5,000.00		5,000.00	588.73	4,411.27
						-		-

## 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
Human Relations Commisison						-		-
Other Expenses		2	4,400.00	4,400.00		4,400.00		4,400.00
						-		-
Insurance						-		-
Group Insurance Plan for Employees	23-220	2	8,646,560.00	9,250,000.00		8,314,000.00	7,523,137.33	790,862.67
Health Insurance Waivers	23-220	2	250,000.00	250,000.00		250,000.00	233,440.10	16,559.90
Other Insurance Premiums	23-210	2	2,167,000.00	1,580,000.00		1,605,000.00	1,595,768.95	9,231.05
						-		-
Public Safety						-		-
Fire	25-265					-		-
Miscellaneous Other Expenses		2	413,100.00	326,500.00		409,500.00	370,399.42	39,100.58
Aid to Volunteer Fire Companies (NJSA 40A:14-34)	25-255	2	10,500.00	9,000.00		9,000.00	2,033.00	6,967.00
Uniform Fire Safety Code	25-265					-		-
Salaries and Wages		1	279,927.00	262,665.00		302,665.00	281,548.97	21,116.03
Other Epenses		2	15,350.00	14,950.00		14,950.00	14,793.23	156.77
						-		-
Prosecutor	25-275					-		-
Salaries and Wages		1	100,700.00	97,920.00		97,920.00	57,004.20	40,915.80
Other Epenses		2				-		-
						-		-



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
						-		-
Police	25-240					-		-
Salaries and Wages		1	14,729,602.00	14,426,300.00		14,701,300.00	14,557,526.71	143,773.29
Other Expenses		2	653,199.00	591,120.00		691,120.00	659,722.07	31,397.93
Purchase of Police Vehicles	25-240	2		1,000.00		1,000.00	57.25	942.75
Police Dispatch/911	25-250					-		-
Salaries and Wages		1	1,184,039.00	1,100,170.00		1,100,170.00	975,770.20	124,399.80
Other Expenses		2	16,000.00	16,000.00		16,000.00	11,179.50	4,820.50
School Traffic Guards	25-240					-		-
Salaries and Wages		1	157,849.00	246,125.00		246,125.00	113,973.20	132,151.80
Other Expenses		2	5,000.00	5,000.00		5,000.00		5,000.00
Traffic Control Costs	26-290					-		-
Other Expenses		2	33,000.00	30,000.00		30,000.00	7,500.00	22,500.00
First Aid Organization-Contributions (NJSA 40:5-2)	25-260	2	100,000.00	100,000.00		100,000.00	99,309.35	690.65
Emergency Management Services	25-252					-		-
Salaries and Wages		1	30,000.00	15,245.00		17,245.00	16,937.04	307.96
Other Expenses		2	16,800.00	16,800.00		16,800.00	15,934.22	865.78
						-		-
						-		-
						-		-

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
Road Repair and Maintenance	26-290					-		-
Salaries and Wages		1	1,067,066.00	989,635.00		989,635.00	824,962.34	164,672.66
Other Expenses		2	175,050.00	172,050.00		172,050.00	111,674.68	60,375.32
Snow Removal	26-290					-		-
Salaries and Wages		1	125,000.00	125,000.00		125,000.00	58,861.04	66,138.96
Other Expenses		2	161,000.00	208,167.00		208,167.00	140,408.11	67,758.89
Sanitation	26-305					-		-
Salaries and Wages		1	1,368,909.00	1,397,240.00		1,397,240.00	1,348,031.11	49,208.89
Other Expenses		2	146,650.00	231,245.00		181,245.00	63,289.65	117,955.35
Disposal Area Contract	32-465	2	1,330,000.00	1,330,000.00		1,330,000.00	1,093,185.41	236,814.59
Recycling Program	26-305					-		-
Salaries and Wages		1	52,925.00	42,435.00		47,435.00	47,002.16	432.84
Other Expenses		2	1,058,600.00	828,600.00		828,600.00	711,231.00	117,369.00
Sewage Treatment & Disposal	31-455					-		-
Salaries and Wages		1	866,949.00	788,820.00		863,820.00	837,998.23	25,821.77
Other Expenses		2	715,300.00	636,700.00		636,700.00	574,766.47	61,933.53
						-		-
						-		-
						-		-
						-		-

## 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
Vehicle & Equipment Maintenance	26-315					-		-
Salaries & Wages		1	689,382.00	634,159.00		634,159.00	582,047.69	52,111.31
Other Expenses		2	526,450.00	522,850.00		522,850.00	463,116.57	59,733.43
Board of Health	27-330					-		-
Salaries & Wages		1	19,775.00	19,065.00		19,065.00	15,550.62	3,514.38
Other Expenses		2	204,925.00	204,925.00		204,925.00	198,716.83	6,208.17
Aid to Sayreville Assoc. for Brain Injured Children (NJSA 44:5-2)						-		-
Other Expenses		2	19,000.00	19,000.00		19,000.00	19,000.00	-
Parks and Playgrounds - Recreation	28-370					-		-
Salaries & Wages		1	410,453.00	348,745.00		373,745.00	352,191.88	21,553.12
Other Expenses		2	175,375.00	167,875.00		170,875.00	167,076.50	3,798.50
Parks and Playgrounds - Maintenance	28-375					-		-
Salaries & Wages		1	811,190.00	667,645.00		692,645.00	665,131.34	27,513.66
Other Expenses		2	444,600.00	362,500.00		387,500.00	372,060.18	15,439.82
Electricity	31-430	2	652,700.00	453,000.00		618,000.00	578,230.66	39,769.34
Telephone	31-440	2	244,700.00	251,000.00		251,000.00	205,879.86	45,120.14
Natural Gas	31-446	2	225,000.00	170,000.00		170,000.00	162,033.69	7,966.31
Street Lighting	31-435	2	375,000.00	442,000.00		442,000.00	359,485.24	82,514.76
Gasoline	31-460	2	724,000.00	724,000.00		724,000.00	621,742.20	102,257.80
						-		-

## 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
Celebration of Public Events						-		-
Memorial Day Parade		2	14,000.00	14,000.00		14,000.00	11,618.29	2,381.71
Independence Day		2	20,000.00	20,000.00		20,000.00	18,230.00	1,770.00
Office on Aging						-		-
Salaries and Wages		1	446,751.00	341,440.00		354,440.00	350,633.85	3,806.15
Other Expenses		2	145,900.00	186,750.00		136,750.00	36,862.53	99,887.47
Commission on Aging						-		-
Other Expenses		2	7,000.00	3,900.00		3,900.00	3,900.00	-
Senior Citizen's Activities						-		-
Other Expenses		2	21,000.00	21,000.00		21,000.00	19,459.36	1,540.64
Youth Guidance Council						-		-
Other Expenses		2	1,000.00	1,000.00		1,000.00		1,000.00
Special Commemoration						-		-
Other Expenses		2	8,000.00	8,000.00		8,000.00	4,270.00	3,730.00
Cultural Arts Council						-		-
Other Expenses		2	30,000.00	30,000.00		30,000.00	27,689.98	2,310.02
Sayreville Conservation Core						-		-
Salaries and Wages		1		5,000.00		5,000.00		5,000.00
Other Expenses		2		5,000.00		5,000.00		5,000.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
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	1,089,435.00	1,051,495.00		1,051,495.00	977,807.93	73,687.07
Other Expenses	22-195	2	87,550.00	102,550.00		102,550.00	101,324.79	1,225.21
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
Condominium Reimbursement						-		-
Other Expenses		2	750,000.00	750,000.00		750,000.00	278,462.43	471,537.57
Apartment Services						-		-
Other Expenses		2	700,000.00	615,000.00		615,000.00	516,996.39	98,003.61
						-		-
Animal Control Services						-		-
Other Expenses		2	102,500.00	94,500.00		107,500.00	91,050.00	16,450.00
						-		-
Sick and Vacation						-		-
Salaries and Wages		2	50,000.00	50,000.00		50,000.00	50,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		51,650,903.00	49,527,838.00	-	49,527,838.00	45,068,970.69	4,458,867.31
B. Contingent	35-470	2	37,000.00	37,000.00	XXXXXXXXXX	37,000.00	21,759.39	15,240.61
Total Operations Including Contingent - within "CAPS"	34-201		51,687,903.00	49,564,838.00	-	49,564,838.00	45,090,730.08	4,474,107.92
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	27,717,794.00	26,437,181.00	-	27,054,181.00	25,840,246.20	1,213,934.80
Other Expenses (Including Contingent)	34-201	2	23,970,109.00	23,127,657.00	-	22,510,657.00	19,250,483.88	3,260,173.12



CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Deficit in Dog License Due to Administration Cost			17,685.00		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

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

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		1,423,658.00	1,524,944.00		1,524,944.00	1,524,944.00	-
Social Security System (O.A.S.I.)	36-472		1,325,000.00	1,322,500.00		1,322,500.00	1,151,734.55	170,765.45
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		4,226,352.00	4,111,775.00		4,111,775.00	4,111,771.00	4.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225			1,000.00		1,000.00		1,000.00
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		17,000.00	17,000.00		17,000.00	11,443.99	5,556.01
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		<b>7,009,695.00</b>	<b>6,977,219.00</b>	<b>-</b>	<b>6,977,219.00</b>	<b>6,799,893.54</b>	<b>177,325.46</b>
(F) Judgments	37-480					-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	<b>34-299</b>		<b>58,697,598.00</b>	<b>56,542,057.00</b>	<b>-</b>	<b>56,542,057.00</b>	<b>51,890,623.62</b>	<b>4,651,433.38</b>

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
MCUA - Wastewater Treatment		2	4,035,000.00	3,889,580.00		3,889,580.00	3,889,567.84	12.16
Maintenance of Free Public Library	29-390	2	2,339,181.50	2,181,709.00		2,181,709.00	2,077,708.99	104,000.01
						-		-
Tax Appeals Pending		2	17,000.00	30,000.00		30,000.00	30,000.00	-
						-		-
						-		-
Insurance						-		-
Group Insurance Plan for Employees	23-220	2	949,940.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

[illegible]

## CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

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



CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
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  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899	2	50,000.00	415,954.25		415,954.25		415,954.25
Municipal Alliance		2	18,183.00	18,183.00		18,183.00	18,183.00	-
Municipal Alliance - Match	41-701	2	4,545.75	4,545.75		4,545.75	4,545.75	-
Recycling Tonnage Grant	41-701	2	67,517.69	82,287.39		82,287.39	82,287.39	-
Body Armor Grant	41-712	2	7,212.12	6,322.92		6,322.92	6,322.92	-
Middlesex County Recycling Enhancement Grant		2		10,000.00		10,000.00	10,000.00	-
Safe and Secure Communities Program		2	45,150.00	44,150.00		44,150.00	44,150.00	-
Clean Communities Grant		2		103,968.37		103,968.37	103,968.37	-
Opioid Settlement		2		152,992.23		152,992.23	152,992.23	-
Local Recreation Improvement Grant		2		65,000.00		65,000.00	65,000.00	-
Emergency Management Performance Grant		2		10,000.00		10,000.00	10,000.00	-
Law Enforcement Mental Health Grant		2		162,050.00		162,050.00	162,050.00	-
Parlin Section 1 Redevelopment Comm Ben		2		1,000,000.00		1,000,000.00	1,000,000.00	-
SERA Community Project Funding		2		100,000.00		100,000.00	100,000.00	-
Jerry Ust Recreational Complex DCA Grant		2		2,500,000.00		2,500,000.00	2,500,000.00	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
Green Acres Grant		2	325,000.00			-	-	-
National Fish and Wildlife Fund Grant		2	1,570,400.00			-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		2,088,008.56	4,675,453.91	-	4,675,453.91	4,259,499.66	415,954.25
Total Operations - Excluded from "CAPS"	34-305		9,684,130.06	11,031,742.91	-	11,031,742.91	10,349,459.55	682,283.36
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	9,684,130.06	11,031,742.91	-	11,031,742.91	10,349,459.55	682,283.36

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		650,000.00	300,000.00	XXXXXXXXXX	300,000.00	300,000.00	-
Borough Hall Improvements	44-904		20,000.00	20,000.00		20,000.00	6,172.61	13,827.39
Fire & First Aid Building Improvements	44-905		20,000.00	20,000.00		20,000.00	17,990.00	2,010.00
Data Storage Improvements	44-905		35,000.00	34,000.00		34,000.00	32,712.82	1,287.18
Police Body Cameras	44-905		195,000.00	50,000.00		50,000.00	13,891.56	36,108.44
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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		920,000.00	424,000.00	-	424,000.00	370,766.99	53,233.01

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		6,394,000.00	5,975,000.00		5,975,000.00	5,975,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		100.00	100.00		100.00		XXXXXXXXXX
Interest on Bonds	45-930		1,871,715.00	1,595,000.00		1,595,000.00	1,594,781.67	XXXXXXXXXX
Interest on Notes	45-935		100.00	100.00		100.00		XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX



## CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Ordinance 488-1997			49,999.79		XXXXXXXXXX	-		XXXXXXXXXX
Ordinance 210-2013			45,866.36		XXXXXXXXXX	-		XXXXXXXXXX
Ordinance 370-2017			459.74		XXXXXXXXXX	-		XXXXXXXXXX
Ordinance 372-2017			42,500.00		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		138,825.89	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	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		19,008,870.95	19,025,942.91	-	19,025,942.91	18,290,008.21	735,516.37

## 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 "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory								
(J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		19,008,870.95	19,025,942.91	-	19,025,942.91	18,290,008.21	735,516.37
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		77,706,468.95	75,567,999.91	-	75,567,999.91	70,180,631.83	5,386,949.75
(M) Reserve for Uncollected Taxes	50-899		2,507,894.00	2,507,894.00	XXXXXXXXXX	2,507,894.00	2,507,894.00	XXXXXXXXXX
9. Total General Appropriations	34-499		80,214,362.95	78,075,893.91	-	78,075,893.91	72,688,525.83	5,386,949.75

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	58,697,598.00	56,542,057.00	-	56,542,057.00	51,890,623.62	4,651,433.38
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	7,596,121.50	6,356,289.00	-	6,356,289.00	6,089,959.89	266,329.11
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	-	-	-	-	-	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	2,088,008.56	4,675,453.91	-	4,675,453.91	4,259,499.66	415,954.25
Total Operations Excluded from "CAPS"	34-305	9,684,130.06	11,031,742.91	-	11,031,742.91	10,349,459.55	682,283.36
(C) Capital Improvements	44-999	920,000.00	424,000.00	-	424,000.00	370,766.99	53,233.01
(D) Municipal Debt Service	45-999	8,265,915.00	7,570,200.00	-	7,570,200.00	7,569,781.67	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	138,825.89	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	2,507,894.00	2,507,894.00	XXXXXXXXXX	2,507,894.00	2,507,894.00	XXXXXXXXXX
Total General Appropriations	34-499	80,214,362.95	78,075,893.91	-	78,075,893.91	72,688,525.83	5,386,949.75

DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Operating Surplus Anticipated	08-501	4,084,056.00	3,275,760.00	3,275,760.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	4,084,056.00	3,275,760.00	3,275,760.00
Rents	08-503	9,800,000.00	9,600,000.00	9,930,208.88
Miscellaneous	08-505	1,175,000.00	894,000.00	1,353,205.18
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			
Total WATER Utility Revenues	08-599	15,059,056.00	13,769,760.00	14,559,174.06

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	3,098,456.00	2,907,960.00		2,907,960.00	2,708,972.37	198,987.63
Other Expenses	55-502	8,538,400.00	7,805,600.00		7,773,100.00	5,823,055.09	1,950,044.91
Terminal Leave		5,000.00	5,000.00		5,000.00	5,000.00	-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	150,000.00	150,000.00	XXXXXXXXXX	150,000.00	150,000.00	-
Capital Outlay	55-512	115,000.00	115,000.00		115,000.00		115,000.00
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	966,000.00	805,000.00		805,000.00	805,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	100.00	100.00		100.00		XXXXXXXXXX
Interest on Bonds	55-522	523,000.00	351,000.00		383,500.00	383,315.44	XXXXXXXXXX
Interest on Notes	55-523	100.00	100.00		100.00		XXXXXXXXXX
Loan Principal and Interest		1,063,000.00	1,055,000.00		1,055,000.00	1,045,191.10	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX



DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To: Public Employee's Retirement System	55-540	350,000.00	350,000.00		350,000.00	350,000.00	-
Social Security System (O.A.S.I.)	55-541	250,000.00	225,000.00		225,000.00	203,892.30	21,107.70
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget )	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL WATER UTILITY APPROPRIATIONS	55-599	15,059,056.00	13,769,760.00	-	13,769,760.00	11,474,426.30	2,285,140.24

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	52-101			
Deficit ( Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	53-101			
Deficit ( Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2025 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income:

Housing and Community Development Act of 1974, Elevator Inspection, Developer Escrow Fees, Municipal Wotrker's Compensation Insurance Fund, Uniform Fire Safety Act-Penalty Monies, Parking Offenses Adjudication Act,Public Defender Fees, Municipal Open Space Trust, Storm Recovery Trust Fund,, Recreation Trust, Disposal of Forfeited Property, Recycling Program, Affordable Housing, Emergency Demolition Fund, Accumulated Absences

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

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2024

ASSETS	
Cash and Investments	55,285,012.44
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	1,910,335.80
Tax Title Lien Receivable	942,344.65
Property Acquired by Tax Title Lien Liquidation	698,460.00
Other Receivables	74,243.19
Deferred Charges Required to be in 2025 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2025	-
Total Assets	58,910,396.08
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	39,114,790.19
Reserves for Receivables	3,625,383.64
Surplus	16,170,222.25
Total Liabilities, Reserves and Surplus	58,910,396.08

School Tax Levy Unpaid	40,448,246.00
Less: School Tax Deferred	10,642,000.00
*Balance Included in Above "Cash Liabilities"	29,806,246.00

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND  
CHANGE IN CURRENT SURPLUS

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	16,574,613.85	14,273,029.52
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2024: 98.59%, 2023: 98.87%)	31,239,834.82	27,553,614.37
Delinquent Taxes	1,367,462.47	1,151,785.19
Other Revenues and Additions to Income	148,103,012.71	142,831,156.29
Total Funds	197,284,923.85	185,809,585.37
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	75,567,581.58	67,832,853.69
School Taxes (Including Local and Regional)	80,896,493.00	78,625,503.00
County Taxes (Including Added Tax Amounts)	24,161,162.02	22,286,025.95
Special District Taxes		
Other Expenditures and Deductions from Income	489,465.00	490,588.88
Total Expenditures and Tax Requirements	181,114,701.60	169,234,971.52
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	181,114,701.60	169,234,971.52
Surplus Balance, December 31	16,170,222.25	16,574,613.85

\*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	16,170,222.25
Current Surplus Anticipated in 2025 Budget	9,000,000.00
Surplus Balance Remaining	7,170,222.25

(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.

**BOROUGH OF SAYREVILLE**  
**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The capital improvement program presented herein is an estimated projection of Capital projects for the next six years. The capital improvement program is not an appropriation of funds for a particular purpose, but a plan for projects and improvements under consideration for 2025 and the next 5 years. A funding authorization through a budget appropriation or capital ordinance is required before funds are made available for projects listed on pages 40b through 40d

Every effort continues to be made by the Mayor and Borough council to develop a plan this responsive to the needs of the community. Should an unanticipated need arise, the plant will be updated accordingly

A more detailed schedule of Capital Improvement can be obtained through the Finance Department at the Sayreville Municipal building during regular business hours, Monday through Friday 8:00 AM -

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

Local Unit **BOROUGH OF SAYREVILLE**

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 Buildings and Grounds	BG	3,699,950.00			88,397.00			1,679,553.00	1,932,000.00
Administration and Finance	AF	250,000.00			12,500.00			237,500.00	
Road Department	RD	31,490,000.00			325,000.00			6,165,000.00	25,000,000.00
Sanitation Equipment	SD	5,580,000.00			46,000.00			874,000.00	4,660,000.00
Vehicle and Equipment Maintenance	VE	1,630,000.00			56,250.00			1,058,750.00	515,000.00
Parks and Recreation Improvements	PD	3,650,000.00			41,250.00		325,000.00	783,750.00	2,500,000.00
Sewer Treatment and Disposal	ST	10,365,000.00			114,100.00			2,167,900.00	8,083,000.00
Construction Code and Fire Prevention	CC	83,200.00			4,200.00			79,000.00	
Public Safety	PS	1,255,010.00			62,750.00			1,192,260.00	
Fire Department	FD	4,736,900.00			19,000.00			362,900.00	4,355,000.00
		-							
Water Utility	W	95,800,000.00						11,902,000.00	83,898,000.00
		-							
		-							
		-							
		-							
		-							
		-							
		-							
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	158,540,060.00	-	-	769,447.00	-	325,000.00	26,502,613.00	130,943,000.00

## CAPITAL BUDGET (Current Year Action) 2025

## Local Unit

## BOROUGH OF SAYREVILLE

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	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-



## CAPITAL BUDGET (Current Year Action) 2025

## Local Unit

## BOROUGH OF SAYREVILLE

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	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	158,540,060.00	-	-	769,447.00	-	325,000.00	26,502,613.00	130,943,000.00

6 YEAR CAPITAL PROGRAM - 2025 to 2030

ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF SAYREVILLE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2025	5b 2026	5c 2027	5d 2028	5e 2029	5f 2030
Public Buildings and Grounds	BG	3,699,950.00	2029	1,767,950.00	1,077,000.00	725,000.00		130,950.00	
Administration and Finance	AF	250,000.00	2025	250,000.00					
Road Department	RD	31,490,000.00	2030	6,500,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
Sanitation Equipment	SD	5,580,000.00	2030	920,000.00	2,220,000.00	1,300,000.00	1,095,000.00	775,000.00	45,000.00
Vehicle and Equipment Maintenance	VE	1,630,000.00	2029	1,124,250.00	320,750.00	85,000.00	50,000.00	30,000.00	50,000.00
Parks and Recreation Improvements	PD	3,650,000.00	2026	1,150,000.00	250,000,000.00				
Sewer Treatment and Disposal	ST	10,365,000.00	2030	2,282,000.00	939,000.00	2,629,000.00	125,000.00	2,120,000.00	2,270,000.00
Construction Code and Fire Prevention	CC	83,200.00	2025	84,000.00					
Public Safety	PS	1,255,010.00	2025	1,255,010.00					
Fire Department	FD	4,736,900.00	2030	392,000.00	1,730,000.00	1,425,000.00	929,900.00	180,000.00	80,000.00
		-							
Water Utility	W	95,800,000.00	2029	11,902,000.00	25,121,000.00	585,000.00	18,512,000.00	665,000.00	28,015,000.00
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	158,540,060.00	XXXXXXXXXX	27,627,210.00	286,407,750.00	11,749,000.00	25,711,900.00	8,900,950.00	35,460,000.00

**Local Unit** **BOROUGH OF SAYREVILLE**

**C - 4**

**Local Unit** **BOROUGH OF SAYREVILLE**

**C - 4**

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

Local Unit      BOROUGH OF SAYREVILLE

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 Buildings and Grounds	3,699,950.00			184,997.50						
Administration and Finance	250,000.00			12,500.00						
Road Department	31,490,000.00			1,574,500.00						
Sanitation Equipment	5,580,000.00			279,000.00						
Vehicle and Equipment Maintenance	1,630,000.00			81,500.00						
Parks and Recreation Improvements	3,650,000.00			182,500.00						
Sewer Treatment and Disposal	10,365,000.00			518,250.00						
Construction Code and Fire Prevention	83,200.00			4,160.00						
Public Safety	1,255,010.00			62,750.50						
Fire Department	4,736,900.00			236,845.00						
	-			-						
Water Utility	95,800,000.00							98,500,000.00		
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
<b>TOTAL - THIS PAGE</b>	158,540,060.00	-	-	3,137,003.00	-	-	-	98,500,000.00	-	-

**Local Unit** **BOROUGH OF SAYREVILLE**

**C - 5**

**Local Unit** **BOROUGH OF SAYREVILLE**

**C - 5**

SECTION 2 - UPON ADOPTION FOR YEAR 2025

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH  
of SAYREVILLE, County of MIDDLESEX that the budget hereinbefore set forth is hereby  
adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 38,377,002.67 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in  
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of  
the following summary of general revenues and appropriations.
- (d) \$ 473,582.00 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 2,339,181.50 (Item 5 Below) Minimum Library Tax

RECORDED VOTE  
(Insert last name)

Ayes

Nays

Abstained

Absent

1. General Revenues **SUMMARY OF REVENUES**

Surplus Anticipated	08-100	\$	9,000,000.00
Miscellaneous Revenues Anticipated	13-099	\$	29,398,178.78
Receipts from Delinquent Taxes	15-499	\$	1,100,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	38,377,002.67
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I</u> SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY		\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192	\$	2,339,181.50
Total Revenues	13-299	\$	80,214,362.95



## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 51,687,903.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 7,009,695.00
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 9,684,130.06
(c) Capital Improvements	44-999	\$ 920,000.00
(d) Municipal Debt Service	45-999	\$ 8,265,915.00
(e) Deferred Charges - Municipal	46-999	\$ 138,825.89
(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	\$ 2,507,894.00
<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	\$ 80,214,362.95

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

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	473,582.00	474,948.00	474,948.00	Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113	206,000.00	115,000.00		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	679,582.00	589,948.00	474,948.00	Acquisition of Farmland	54-916-2				-
<div>Summary of Program</div> <div>Year Referendum Passed/Implemented:</div> <div>Rate Assessed:</div> <div>Total Tax Collected to date:</div> <div>Total Expended to date:</div> <div>Total Acreage Preserved to date:</div> <div>Recreation land preserved in 2024:</div> <div>Farmland preserved in 2024:</div>					Down Payments on Improvements	54-902-2				-
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Payment of Bond Principal	54-920-2				xxxxxxxxxx
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
					Interest on Bonds	54-930-2				xxxxxxxxxx
					Interest on Notes	54-935-2				xxxxxxxxxx
					Reserve for Future Use	54-950-2	679,582.00	589,948.00		589,948.00
					Total Trust Fund Appropriations:	54-499	679,582.00	589,948.00	-	589,948.00

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

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

Contracting Unit: **BOROUGH OF SAYREVILLE**

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

jessica@sayreville.com

Clerk of the Governing Body