

2025
MUNICIPAL BUDGET

Municipal Budget of the Township of Liberty Township, County of Warren 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 3rd 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 3rd day of April, 2025

DocuSigned by:
Diane M. Plughilder
Clerk
349 Mountain Lake Road
Address
Great Meadows, NJ
Address
908-637-4579
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.
Certified by me, this 3rd day of April, 2025
John Mooney
Registered Municipal Accountant
Mount Arlington, NJ 07856
Address
200 Valley Road Suite 300
Address
973-298-8500
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S.A. 40A:4-1 et seq.
Certified by me, this 3rd day of April, 2025
Jennifer Breslin
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: _____

By: _____

Local Examination? Yes ☒ No ☐

SECTION 2 - UPON ADOPTION FOR YEAR 2025

Be it Resolved by the RESOLUTION
of the Liberty Township of the warren Township 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) \$ 1052903.50

(b) \$ 0

(c) \$ 0

(d) \$ 53573.00

(e) \$ 0

(f) \$ 0
- (Item 2 below) for municipal purposes, and

(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,

(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.

(Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

(Sheet 44) Arts and Culture Trust Fund Levy

(Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

Grover
Inscho
Karcher
Spangenberg

Nays

Abstained

Absent

Rogers

1. General Revenues

SUMMARY OF REVENUES

Surplus Anticipated	08-100	695000.00
Miscellaneous Revenues Anticipated	13-099	408372.81
Receipts from Delinquent Taxes	15-499	130000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	1052903.50
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>		
Item 6, Sheet 42	07-195	0
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	0
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY		0
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>		
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	0
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192	0
Total Revenues	13-299	2286276.31

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 1225754.50
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 95316.00
(g) Cash Deficit	46-885	\$ 0
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 105205.81
(c) Capital Improvements	44-999	\$ 140000.00
(d) Municipal Debt Service	45-999	\$ 0
(e) Deferred Charges - Municipal	46-999	\$ 100000.00
(f) Judgments	37-480	\$ 0
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ 0
(g) Cash Deficit	46-885	\$ 0
(k) For Local District School Purposes	29-410	\$ 0
(m) Reserve for Uncollected Taxes	50-899	\$ 620000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	0
Total Appropriations	34-499	\$ 2286276.31

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 3rd day of April, 2025

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

Certified by me this 3rd day of April, 2025

DocuSigned by:
Diane M. Pfugfelder
8E494312587D4

Signature

, Clerk

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

Contracting Unit: Liberty Township

Year Ending: December 31, 2024

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

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

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

04/03/2025

Date

DocuSigned by:

Diane M. Pfugfelder

DocuSign Envelope ID: 8C2B9F27-4E97-4000-8000-000000000000

Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

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

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

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

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

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

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

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

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

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

e) **briefly flash rapidly.**

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

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		Liberty Township, Warren County	
Full Name of Municipality		TOWNSHIP OF LIBERTY	
County of Municipality		WARREN	
Name of Municipality		LIBERTY	
Type		TOWNSHIP	
Governing Body Type		COMMITTEEPERSONS	
Location		Municipal Building	
Address		349 Mountain Lake Road	
Address		Great Meadows, NJ 07838	
Phone		908-637-4579	
Fax		908-637-6916	
Clerk		Diane M. Pflugfelder	Cert # C-1065
Tax Collector		Cynthia Eckert	1377
Chief Financial Officer		Jennifer Breslin	N-1785
Registered Municipal Accountant		John Mooney	560
Municipal Attorney		Richard Wenner	
Newspaper		The Daily Record	
Date of Introduction		Day	Month
Date of Advertisement		6	March
Date of Public Hearing		13	March
		3	April
Time of Public Hearing		7:00	
Net Valuation Taxable Current		267,868,136	
Net Valuation Taxable Prior		267,697,336	
		170,800	
Budget Year	2025	Budget Year Type:	Calendar Year
Municipal Code	2114		

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

Capital Impr
of Years
Beginning Year
Ending Year

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.

11/22/2010

Calendar or State Fiscal

ovement Program

3

2025

2027

ended" only as needed.

venues.
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l Appropriations.
Appropriations.
7.

2025 Municipal Budget

of the TOWNSHIP of LIBERTY County of WARREN for the fiscal year 2025.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2025		2024
1. Surplus	695,000.00		623,727.83
2. Total Miscellaneous Revenues	408,372.81		746,352.97
3. Receipts from Delinquent Taxes	130,000.00		105,000.00
4. a) Local Tax for Municipal Purposes	1,052,903.50		1,014,388.66
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	1,052,903.50		1,014,388.66
Total General Revenues	2,286,276.31		2,489,469.46

Summary of Appropriations	2025 Budget		Final 2024 Budget
1. Operating Expenses: Salaries & Wages	516,445.50		481,429.00
Other Expenses	814,514.81		818,684.00
2. Deferred Charges & Other Appropriations	195,316.00		419,356.46
3. Capital Improvements	140,000.00		150,000.00
4. Debt Service (Include for School Purposes)			
5. Reserve for Uncollected Taxes	620,000.00		620,000.00
Total General Appropriations	2,286,276.31		2,489,469.46
Total Number of Employees	13		12

Notice is hereby given that the budget and tax resolution was approved by the COMMITTEEPERSONS of the TOWNSHIP of LIBERTY, County of WARREN on MARCH 6, 2025.

A hearing on the budget and tax resolution will be held at MUNICIPAL BUILDING, on APRIL 3, 2025 at 7:00 o'clock PM at which time and place objections to the Budget and Tax Resolution for the year 2025 may be presented by taxpayers or other interested parties.

Copies of the budget are available in the office of MUNICIPAL CLERK at the Municipal Building, 349 MOUNTAIN LAKE ROAD GREAT MEADOWS New Jersey, 07838 during the hours of 8:30 AM to 3:30 PM.

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

		YEAR 2025	YEAR 2024
1	Total General Appropriations for 2025 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	1,666,276.31	XXXXXXXXXXXX
2	Local District School Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
3	Regional School District Tax		5,668,851.00
	Actual		
	Estimate	5,850,000.00	XXXXXXXXXXXX
4	Regional High School Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
5	County Tax		2,366,539.07
	Actual		
	Estimate	2,450,000.00	XXXXXXXXXXXX
6	Special District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
7	Municipal Open Space		53,539.00
	Actual		
	Estimate	53,573.00	XXXXXXXXXXXX
8	Municipal Arts and Culture		
	Actual		
	Estimate		XXXXXXXXXXXX
9	Total General Appropriations & Other Taxes	10,019,849.31	
10	Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5)	1,233,372.81	
11	Cash Required from 2025 to Support Local Municipal Budget and Other Taxes	8,786,476.50	
12	Amount of Item 11 divided by		
	<div>93.40%</div>		
	equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	9,406,476.50	
Analysis of Item 12:			
	Local School District Tax (Line 2 Above)	-	
	Regional School District Tax (Line 3 Above)	5,850,000.00	
	Regional High School Tax (Line 4 Above)	-	
	County Tax (Line 5 Above)	2,450,000.00	
	Special District Tax (Line 6 Above)	-	
	Municipal Open Space Tax (Line 7 Above)	53,573.00	
	Municipal Arts and Culture Tax (Line 8 Above)	-	
	Tax in Local Municipal Budget	1,052,903.50	
	Total Amount (Line 12)	9,406,476.50	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	620,000.00	
Computation of "Tax in Local Municipal Budget"			
	Item 1 - Total General Appropriations	1,666,276.31	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	620,000.00	
	Subtotal	2,286,276.31	
	Less: Item 10 - Total Anticipated Revenues	1,233,372.81	
	Amount to Be Raised by Taxation in Municipal Budget	1,052,903.50	

Local Tax for Municipal Purpose	1,052,903.50
Addition to Local District School Tax	
Minimum Library Tax	

TOWNSHIP OF LIBERTY
SUMMARY OF 2025 BUDGET

			Future Budget Projections						
Total Budget			2,286,276.31	100.0%	2026	2027	2028	2029	2030
Employee Costs:									
Salaries & Wages									
Sheet 17	516,445.50		102.00%	526,774.41	537,309.90	548,056.10	559,017.22	570,197.56	
Sheet 25	-		102.00%	-	-	-	-	-	
Total		516,445.50		526,774.41	537,309.90	548,056.10	559,017.22	570,197.56	
Social Security									
Sheet 19		39,500.00	102.00%	40,290.00	41,095.80	41,917.72	42,756.07	43,611.19	
Pensions etc.									
Sheet 19		52,716.00	102.00%	53,770.32	54,845.73	55,942.64	57,061.49	58,202.72	
Sheet 19		-	105.00%	-	-	-	-	-	
Sheet 19		-							
Sheet 20		-							
Insurance									
Sheet 14		-	106.00%	-	-	-	-	-	
Direct Employee Costs		608,661.50	26.6%						
General Liability Insurance									
Sheet 14		-	0.0%						
Debt Service:									
Sheet 27		-	0.0%						
Reserve for Uncollected Taxes:									
Sheet 29		620,000.00	27.1%						
Capital Funds:									
Sheet 26a		140,000.00	6.1%						
Deferred Charges:									
Sheet 28		100,000.00	4.4%						
Grants:									
Sheet 25 (less Salaries & Wages above)		105,205.81	4.6%						
All Other Departmental OE's:									
Various Line Items		712,409.00	31.2%	102.00%	726,657.18	741,190.32	756,014.13	771,134.41	786,557.10
				Projected Budget Totals	1,347,491.91	1,374,441.75	1,401,930.58	1,429,969.19	1,458,568.58

TOWNSHIP OF LIBERTY
2025 BUDGET FUNDING

Budget Funding:	
Fund Balance	695,000.00
Local Revenues	70,000.00
State Aid	233,167.00
Grants	105,205.81
Delinquent Tax	130,000.00
Local Purpose Tax	1,052,903.50
	2,286,276.31
Ratables	267,868,136
Tax Rate	0.393
Increase	0.015

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
1,347,491.91	1,199,441.75	1,051,930.58	904,969.19	758,568.58
1,347,491.91	1,374,441.75	1,401,930.58	1,429,969.19	1,458,568.58
275,868,136	283,868,136	291,868,136	299,868,136	307,868,136
0.488	0.423	0.360	0.302	0.246
0.095	(0.066)	(0.062)	(0.059)	(0.055)

COMPARISON OF REVENUES & APPROPRIATIONS				
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	695,000.00	623,727.83	71,272.17	11.43%
Local	70,000.00	64,900.00	5,100.00	7.86%
State Aid	233,167.00	262,096.51	(28,929.51)	-11.04%
State & Federal Grants	105,205.81	419,356.46	(314,150.65)	-74.91%
Delinquent Tax	130,000.00	105,000.00	25,000.00	23.81%
Local Purpose Tax	1,052,903.50	1,014,388.66	38,514.84	3.80%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	2,286,276.31	2,489,469.46	(203,193.15)	-8.16%
APPROPRIATIONS				
Salaries & Wages	516,445.50	488,429.00	28,016.50	5.74%
Other Expenses	709,309.00	718,869.00	(9,560.00)	-1.33%
Statutory & Deferred Charges	195,316.00	92,815.00	102,501.00	110.44%
State & Federal Grants	105,205.81	419,356.46	(314,150.65)	-74.91%
Capital (without grants)	140,000.00	150,000.00	(10,000.00)	-6.67%
Debt Service	-	-	-	#DIV/0!
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	620,000.00	620,000.00	-	0.00%
TOTAL APPROPRIATIONS	2,286,276.31	2,489,469.46	(203,193.15)	-0.08162
Adopted Emergencies		-		

CONDITION OF SURPLUS			
	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	1,441,462.67	1,330,224.68	111,237.99
Used to Fund Budget	695,000.00	623,727.83	71,272.17
Remaining Balance	746,462.67	706,496.85	39,965.82

LOCAL TAX LEVY AND ASSESSED VALUES				
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	1,052,903.50	1,014,388.66	38,514.84	3.80%
Local Tax Rate	0.3931	0.3780	0.0151	3.99%
Assessed Valuation	267,868,136	267,697,336	170,800	0.06%

STATUS OF "CAPS"			
SPENDING CAP		2% LEVY CAP	
	CAP 2.50%	CAP COLA	1,146,353.11 MAX 1,052,903.50 ACTUAL
CAP Base from Prior Year	1,300,113.00	1,300,113.00	(93,449.61) + OR ()
Rate Applied	2.50%	3.50%	
Allowable CAP	1,332,615.83	1,345,616.96	Must be zero or () to Introduce Budget
Additions:			
See Sheet 3b	589.68	589.68	
Other			
Total CAP Allowable	1,333,205.51	1,346,206.64	
Budget Expenditures Sheet 19	1,321,070.50	1,321,070.50	
Remaining or (Excess)	12,135.00	25,136.13	

% OF TAX COLLECTION			
	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	97.98%	98.30%	-0.32%
Used for Reserve for Taxes	93.40%	93.32%	0.08%
Remaining	4.58%	4.98%	-0.40%

TOWNSHIP OF LIBERTY

[illegible]

2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF LIBERTY

COUNTY: WARREN

John E. Inscho	December 31, 2027
Mayor's Name	Term Expires

Municipal Officials	
Diane M. Pflugfelder	{ 11/22/2010
Municipal Clerk	
Cynthia Eckert	C-1065
Tax Collector	Cert. No.
Jennifer Breslin	1377
Chief Financial Officer	Cert. No.
John Mooney	560
Registered Municipal Accountant	Lic. No.
Richard Wenner	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
Daniel Grover	12/31/2025
Peter Karcher	12/31/2026
David Rogers	12/31/2025
Wayne Spangenberg	12/31/2026

Official Mailing Address of Municipality

Municipal Building
349 Mountain Lake Road
Great Meadows, NJ 07838

Fax #: 908-637-6916

2025

MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of LIBERTY, County of WARREN 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

6 day of March, 2025

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

Certified by me, this 6 day of March, 2025

clerk@libertytownship.org
Clerk

349 Mountain Lake Road
Address

Great Meadows, NJ 07838
Address

908-637-4579
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 6 day of March, 2025

<u>jmooney@nisivoccia.com</u> Registered Municipal Accountant	<u>200 Valley Road Suite 300</u> Address
<u>Mt. Arlington, NJ 07856</u> Address	<u>973-298-8500</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 6 day of March, 2025

cfo@libertytownship.org
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: _____, 2025 By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of LIBERTY, County of WARREN for the Fiscal Year 2025

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2025;

Be it Further Resolved, that said Budget be published in the The Daily Record

in the issue of March 13, 2025

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

RECORDED VOTE

(Insert Last Name)

Ayes

Inscho

Grover

Karcher

Spangenberg

Nays

Abstained

Absent

Rogers

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMITTEEPERSONS of the TOWNSHIP of LIBERTY, County of WARREN, on March 6, 2025.

A Hearing on the Budget and Tax Resolution will be held at Municipal Building, on April 3, 2025 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2025 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

			YEAR 2025
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)			XXXXXXXXXXXX
1. Appropriations within "CAPS" -			XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}			1,321,070.50
2. Appropriations excluded from "CAPS" -			XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}			345,205.81
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)			345,205.81
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	93.40%	Percent of Tax Collections	620,000.00
4. Total General Appropriations (Item 9, Sheet 29)			2,286,276.31
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)			1,233,372.81
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)			XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)			1,052,903.50
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			-
(c) Minimum Library Tax			-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	2,189,469.46	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	300,000.00						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	2,489,469.46	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	2,314,408.26	-	-	-	-	-	-
Reserved	175,061.20	-	-	-	-	-	-
Unexpended Balances Canceled	-	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	2,489,469.46	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

	EXPLANATORY STATEMENT - (Continued)		
	BUDGET MESSAGE		
<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2024	2,189,469.46	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	1,332,615.83
Subtotal	2,189,469.46		
Exceptions Less:		Additions:	
Total Other Operations		New Construction (Assessor Certification)	589.68
Total Uniform Construction Code		2023 Cap Bank Available	
Total Interlocal Service Agreement		2024 Cap Bank Available	
Total Additional Appropriations			
Total Capital Improvements	150,000.00		
Total Debt Service			
Transferred to Board of Education		Total Additions	589.68
Type I School Debt			
Total Public & Private Programs	119,356.46	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	1,333,205.51
Judgements			
Total Deferred Charges			
Cash Deficit		Additional Increase to COLA rate. 3.5%	
Reserve for Uncollected Taxes	620,000.00	Amount of Increase allowable. 1.0%	13,001.13
Total Exceptions	889,356.46		
Amount on Which CAP is Applied	1,300,113.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	1,346,206.64
2.5% CAP	32,502.83		
Allowable Operating Appropriations before		Total General Appropriations for Municipal Purposes	1,321,070.50
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	1,332,615.83	(Sheet 19, H-1)	
		Over or (Under) Appropriations Cap	(25,136.13)

NOTE:

Sheet 3b

- MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:
- 1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
 - 2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S & W appears in the regular section and also under "Operation Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

	EXPLANATORY STATEMENT - (Continued)		
	BUDGET MESSAGE		
<p><u>RECAP OF GROUP INSURANCE APPROPRIATION</u></p> <p>Following is a recap of the Municipality's Employee Group Insurance</p> <p>Estimated Group Insurance Costs - 2025 <u>\$ 137,675.00</u></p> <p>Estimated Amounts to be Contributed by Employees:</p> <p> Contribution from all eligible emp. <u> 20,285.00</u></p> <p> </p>			

	EXPLANATORY STATEMENT - (Continued)		
	BUDGET MESSAGE		
<div>NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW</div>			
<div>P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1). The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.</div>			
<div>SUMMARY LEVY CAP CALCULATION</div>			
<div>LEVY CAP CALCULATION</div>			
Prior Year Amount to be Raised by Taxation	1,014,388.66		
Less:			
Less: Prior Year Deferred Charges to Future Taxation Unfunded			
Less: Prior Year Deferred Charges: Emergencies			
Less: Prior Year Recycling Tax			
Less:			
Less:			
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	1,014,388.66		
Plus 2% CAP Increase	20,287.77		
ADJUSTED TAX LEVY	1,034,676.43		
Plus: Assumption of Service/Function			
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	1,034,676.43		
<div>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS1,034,676.43</div>			
<div>Exclusions:</div>			
Allowable Shared Service Agreements Increase			
Allowable Health Insurance Costs Increase	11,087.00		
Allowable Pension Obligations Increases			
Allowable LOSAP Increase			
Allowable Capital Improvements Increase			
Allowable Debt Service and Capital Leases Inc.			
Recycling Tax appropriation			
Deferred Charge to Future Taxation Unfunded	100,000.00		
Current Year Deferred Charges: Emergencies			
Add Total Exclusions		111,087.00	
Less Cancelled or Unexpended Waivers			
Less Cancelled or Unexpended Exclusions			
<div>ADJUSTED TAX LEVY1,145,763.43</div>			
<div>Additions:</div>			
New Ratables - Increase for new construction	156,000		
Prior Year's Local Purpose Tax Rate (per \$100)	0.378		
New Ratable Adjustment to Levy		589.68	
Amounts approved by Referendum			
Levy CAP Bank Applied			
<div>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION1,146,353.11</div>			
<div>AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES1,052,903.50</div>			
<div>OVER OR (UNDER) 2% LEVY CAP(93,449.61)</div>			
<div>(must be equal or under for Introduction)</div>			

		EXPLANATORY STATEMENT - (Continued)		
		BUDGET MESSAGE		
<u>"2010" LEVY CAP BANKS:</u>				
2022				
Maximum Allowable Amount to be Raised by Taxation	932,167			
Amount to be Raised by Taxation for Municipal Purpose	929,795			
Available for Banking (CY 2025)	2,372			
Amount Used in CY 2025				
Balance to Expire	2,372			
2023				
Maximum Allowable Amount to be Raised by Taxation	978,330			
Amount to be Raised by Taxation for Municipal Purpose	978,124			
Available for Banking (CY 2025 - CY 2026)	206			
Amount Used in CY 2025				
Balance to Carry Forward (CY 2026)	206			
2024				
Maximum Allowable Amount to be Raised by Taxation	1,079,221			
Amount to be Raised by Taxation for Municipal Purpose	1,014,388			
Available for Banking (CY 2025 - CY 2027)	64,833			
Amount Used in CY 2025				
Balance to Carry Forward (CY 2026 - CY2027)	64,833			
2025				
Maximum Allowable Amount to be Raised by Taxation	1,146,353			
Amount to be Raised by Taxation for Municipal Purpose	1,052,904			
Available for Banking (CY 2026 - CY 2028)	93,450			
Total Levy CAP Bank	158,489			

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
1. Surplus Anticipated	08-101	695,000.00	623,727.83	623,727.83
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	695,000.00	623,727.83	623,727.83
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	4,000.00	5,000.00	5,231.58
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110			
Other	08-109			
Interest and Costs on Taxes	08-112	24,000.00	29,900.00	24,245.19
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	42,000.00	30,000.00	90,504.31
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	70,000.00	64,900.00	119,981.08

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	190,852.00	190,852.00	190,852.28
Garden State Trust	09-206	42,315.00	42,315.00	42,315.00
Watershed Aid	09-207			
Municipal Relief Fund	09-213		19,672.83	19,672.83
Reserve Energy Receipts	09-214		1,303.68	1,303.68
Reserve Garden State Trust			7,953.00	7,953.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	233,167.00	262,096.51	262,096.79

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
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	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
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	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Clean Communities Grant	10-602	12,390.52	10,301.98	10,301.98
NJ Dept of Transportation Grant	10-559	89,523.00	356,386.00	356,386.00
American Rescue Plan Firefighter Grant	10-877		50,000.00	50,000.00
American Rescue Plan Grant	10-877			-
Reserve for Clean Communities	10-602	2,088.54	1,297.48	1,297.48
Reserve for Recycling Grant	10-569	1,203.75	1,371.00	1,371.00
Stormwater Assistance Grant	10-746			-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-

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	105,205.81	419,356.46	419,356.46

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section 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	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Summary of Revenues	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	695,000.00	623,727.83	623,727.83
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	70,000.00	64,900.00	119,981.08
Total Section B: State Aid Without Offsetting Appropriations	09-001	233,167.00	262,096.51	262,096.79
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-
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	105,205.81	419,356.46	419,356.46
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	-	-	-
Total Miscellaneous Revenues	13-099	408,372.81	746,352.97	801,434.33
4. Receipts from Delinquent Taxes	15-499	130,000.00	105,000.00	111,155.24
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	1,233,372.81	1,475,080.80	1,536,317.40
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	1,052,903.50	1,014,388.66	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	1,052,903.50	1,014,388.66	1,454,910.90
7. Total General Revenues	13-299	2,286,276.31	2,489,469.46	2,991,228.30

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 GOVERNMENT:						-		-
Administrative and Executive:						-		-
Salaries and Wages	20-100	1	1,372.50	5,490.00		5,490.00	5,490.00	-
Other Expenses	20-100	2	14,500.00	16,000.00		16,000.00	10,009.09	5,990.91
Mayor and Council:						-		-
Salaries and Wages	20-110	1	11,525.00	11,525.00		11,525.00	10,645.00	880.00
Other Expenses	20-110	2	2,000.00	2,000.00		2,000.00	1,035.00	965.00
Municipal Clerk:						-		-
Salaries and Wages	20-120	1	122,275.00	119,172.00		119,172.00	116,992.22	2,179.78
Other Expenses	20-120	2	14,550.00	14,800.00		14,800.00	11,807.40	2,992.60
Financial Administration:						-		-
Salaries and Wages	20-130	1	15,123.00	14,683.00		14,683.00	14,683.00	-
Other Expenses	20-130	2	16,000.00	15,600.00		15,600.00	15,086.32	513.68
Annual Audit	20-135	2	21,650.00	21,224.00		21,224.00	21,224.00	-
Collection of Taxes:						-		-
Salaries and Wages	20-145	1	27,471.00	26,671.00		26,671.00	26,671.00	-
Other Expenses	20-145	2	5,850.00	5,850.00		5,850.00	4,333.00	1,517.00
						-		-
						-		-
						-		-

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
						-		-
Assessment of Taxes:						-		-
Salaries and Wages	20-150	1	27,710.00	26,903.00		26,903.00	26,903.00	-
Other Expenses	20-150	2	7,875.00	7,889.00		7,889.00	3,055.10	4,833.90
Legal Services and Costs:						-		-
Other Expenses	20-155	2	43,500.00	39,500.00		39,500.00	33,868.89	5,631.11
Engineering Services and Costs:						-		-
Other Expenses	20-165	2	15,000.00	9,000.00		24,000.00	23,672.32	327.68
						-		-
Municipal Land Use Law (N.J.S.A. 40:55D-1):						-		-
Municipal Land Use Board:						-		-
Salaries and Wages	21-180	1	6,180.00	500.00		2,500.00	2,500.00	-
Other Expenses	21-180	2	17,550.00	17,550.00		17,550.00	5,841.93	11,708.07
Zoning Officer:						-		-
Salaries and Wages	21-185	1	12,250.00	11,150.00		11,150.00	10,815.00	335.00
						-		-
						-		-
						-		-
						-		-
						-		-

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
PUBLIC SAFETY FUNCTIONS:						-		-
Emergency Management Service:						-		-
Salaries and Wages	25-252	1	3,512.00	3,410.00		3,410.00	3,410.00	-
Other Expenses	25-252	2	700.00	700.00		700.00	-	700.00
Aid to Volunteer Fire Companies:						-		-
Liberty Township Fire Companies	25-255	2	15,000.00	65,000.00		65,000.00	65,000.00	-
First Aid Organization - Contribution:						-		-
Independence Township	25-260	2	10,000.00	15,000.00		15,000.00	15,000.00	-
						-		-
Fire Prevention Bureau:						-		-
Other Expenses	25-265	2				-		-
Fire Department:						-		-
O.S.H.A. Required Equipment	25-265	2	15,000.00	15,000.00		15,000.00	-	15,000.00
						-		-
Insurance:						-		-
Liability Insurance	23-210	2	70,496.00	67,139.00		67,139.00	67,139.00	-
Worker's Compensation	23-215	2	27,618.00	25,605.00		25,605.00	25,605.00	-
Group Insurance Plan for Employees	23-220	2	117,390.00	94,245.00		76,995.00	59,884.60	17,110.40
Health Benefit Waiver	23-222	2	8,100.00	12,737.00		12,737.00	12,736.80	0.20
						-		-

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
PUBLIC WORKS FUNCTION:						-		-
Road Repair and Maintenance						-		-
Salaries and Wages	26-290	1	248,900.00	220,000.00		225,000.00	221,520.19	3,479.81
Other Expenses	26-290	2	145,000.00	145,000.00		140,000.00	73,711.89	66,288.11
Garbage and Trash Removal:						-		-
Other Expenses	26-305	2	3,500.00	3,500.00		3,500.00	2,190.27	1,309.73
Public Building and Grounds:						-		-
Other Expenses	26-310	2	40,000.00	40,000.00		40,000.00	33,552.21	6,447.79
						-		-
						-		-
						-		-
						-		-
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						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES FUNCTIONS:						-		-
Environmental Commission						-		-
(N.J.S.A. 40A: 56 A-1 ET SEQ):						-		-
Salaries and Wages	27-335	1	3,200.00	3,200.00		3,200.00	1,929.09	1,270.91
Other Expenses	27-335	2	9,780.00	9,780.00		9,780.00	5,135.37	4,644.63
Dog Regulation						-		-
Salaries and Wages	27-340	1	6,927.00	6,725.00		6,725.00	6,725.00	-
Senior Citizens						-		-
Other Expenses	27-365	2	250.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PARKS AND RECREATION FUNCTIONS:						-		-
Recreation:						-		-
Salaries and Wages	28-370	1	30,000.00	32,000.00		32,000.00	24,000.00	8,000.00
Other Expenses	28-370	2	19,500.00	19,500.00		19,500.00	17,221.19	2,278.81
Maintenance of Parks:						-		-
Other Expenses	28-375	2	4,000.00	4,000.00		4,000.00	2,060.00	1,940.00
Beach and Boardwalk:						-		-
Other Expenses	28-380	2	5,500.00	5,500.00		5,500.00	4,062.21	1,437.79
						-		-
						-		-
UTILITY EXPENSES AND BULK PURCHASES	31-430	2	47,000.00	43,000.00		43,000.00	41,219.64	1,780.36
						-		-
Municipal Court:						-		-
Other Expenses	43-490	2	12,000.00	11,000.00		11,000.00	9,280.00	1,720.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

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

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1				-		-
Other Expenses	22-195	2				-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-

CURRENT FUND - APPROPRIATIONS

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

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

[illegible]

CURRENT FUND - APPROPRIATIONS

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

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		52,716.00	52,665.00		52,665.00	52,665.00	-
Social Security System (O.A.S.I.)	36-472		39,500.00	37,000.00		37,250.00	37,025.89	224.11
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475					-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		3,000.00	2,900.00		2,900.00	2,464.77	435.23
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		100.00			-		-
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		95,316.00	92,565.00	-	92,815.00	92,155.66	659.34
(F) Judgments	37-480					-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299		1,321,070.50	1,300,113.00	-	1,300,113.00	1,128,170.39	171,942.61

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
Group Insurance Plan for Employees	23-221	2				-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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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
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Uniform Construction Code Appropriations	22-999		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

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

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

[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
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
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						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
Clean Communities Grant	41-602	2	12,390.52	10,301.98		10,301.98	10,301.98	-
NJ Dept of Transportation Grant	41-559	2	89,523.00	106,386.00		106,386.00	106,386.00	-
American Rescue Plan Firefighter Grant	41-877	2		50,000.00		50,000.00	50,000.00	-
Stormwater Management Grant	41-744	2				-	-	-
Reserve for Clean Communities	41-602	2	2,088.54	1,297.48		1,297.48	1,297.48	-
Reserve for Recycling Grant	41-569	2	1,203.75	1,371.00		1,371.00	1,371.00	-
NJ Dept of Transportation Grant	41-559	2		250,000.00		250,000.00	250,000.00	-
						-	-	-
						-	-	-
						-	-	-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
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						-	-	-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-		-
						-	-	-
						-	-	-
						-	-	-
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						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		105,205.81	419,356.46	-	419,356.46	419,356.46	-
Total Operations - Excluded from "CAPS"	34-305		105,205.81	419,356.46	-	419,356.46	419,356.46	-
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	105,205.81	419,356.46	-	419,356.46	419,356.46	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		60,000.00	55,000.00	XXXXXXXXXX	55,000.00	55,000.00	-
Road Equipment	44-903	2		95,000.00		95,000.00	91,881.41	3,118.59
Municipal Improvements	44-904	2	80,000.00			-		-
						-		-
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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		140,000.00	150,000.00	-	150,000.00	146,881.41	3,118.59

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					-		XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925					-		XXXXXXXXXX
Interest on Bonds	45-930					-		XXXXXXXXXX
Interest on Notes	45-935					-		XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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						-		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
Deferred Charges to Future Taxation Unfunded					XXXXXXXXXX	-		XXXXXXXXXX
Ordinance 2024.004	46-892		100,000.00		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		100,000.00	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		345,205.81	569,356.46	-	569,356.46	566,237.87	3,118.59

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		345,205.81	569,356.46	-	569,356.46	566,237.87	3,118.59
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		1,666,276.31	1,869,469.46	-	1,869,469.46	1,694,408.26	175,061.20
(M) Reserve for Uncollected Taxes	50-899		620,000.00	620,000.00	XXXXXXXXXX	620,000.00	620,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		2,286,276.31	2,489,469.46	-	2,489,469.46	2,314,408.26	175,061.20

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	1,321,070.50	1,300,113.00	-	1,300,113.00	1,128,170.39	171,942.61
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	-	-	-	-	-	-
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	105,205.81	419,356.46	-	419,356.46	419,356.46	-
Total Operations Excluded from "CAPS"	34-305	105,205.81	419,356.46	-	419,356.46	419,356.46	-
(C) Capital Improvements	44-999	140,000.00	150,000.00	-	150,000.00	146,881.41	3,118.59
(D) Municipal Debt Service	45-999	-	-	-	-	-	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	100,000.00	-	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	620,000.00	620,000.00	XXXXXXXXXX	620,000.00	620,000.00	XXXXXXXXXX
Total General Appropriations	34-499	2,286,276.31	2,489,469.46	-	2,489,469.46	2,314,408.26	175,061.20

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:

Developer's Escrow Fund; Board of Recreation Commission - Open Space, Recreation, Farmland and Preservation Trust; Storm Recovery Trust Fund

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

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2024

ASSETS	
Cash and Investments	3,111,552.09
Due from State of N.J.(c. 20, P.L. 1961)	1,323.37
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	157,823.76
Tax Title Lien Receivable	317,093.50
Property Acquired by Tax Title Lien Liquidation	108,200.00
Other Receivables	3,140.55
Deferred Charges Required to be in 2025 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2025	-
Total Assets	3,699,133.27
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	1,671,412.79
Reserves for Receivables	586,257.81
Surplus	1,441,462.67
Total Liabilities, Reserves and Surplus	3,699,133.27

School Tax Levy Unpaid	2,594,425.55
Less: School Tax Deferred	1,220,074.75
*Balance Included in Above "Cash Liabilities"	1,374,350.80

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND
CHANGE IN CURRENT SURPLUS

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	1,330,224.68	1,061,417.87
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2024: 97.98%, 2023: 98.3%)	8,924,763.11	8,664,155.57
Delinquent Taxes	111,155.24	196,484.36
Other Revenues and Additions to Income	1,035,141.31	800,848.50
Total Funds	11,401,284.34	10,722,906.30
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	1,869,469.46	1,565,344.77
School Taxes (Including Local and Regional)	5,668,851.00	5,603,330.00
County Taxes (Including Added Tax Amounts)	2,367,442.77	2,170,459.47
Special District Taxes	53,558.44	53,547.38
Other Expenditures and Deductions from Income	500.00	
Total Expenditures and Tax Requirements	9,959,821.67	9,392,681.62
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	9,959,821.67	9,392,681.62
Surplus Balance, December 31	1,441,462.67	1,330,224.68

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	1,441,462.67
Current Surplus Anticipated in 2025 Budget	695,000.00
Surplus Balance Remaining	746,462.67

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

<div style="margin-bottom: 5px;">2025</div> <div>CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM</div>	
<p>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.</p>	
<div><u>CAPITAL BUDGET</u></div> <div><u>CAPITAL IMPROVEMENT PROGRAM</u></div>	<p>- A plan for all capital expenditures for the current fiscal year. If no Capital Budget is included, check the reason why:</p> <div style="margin-top: 10px;"><div><input type="checkbox"/> Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.</div><div style="margin-top: 10px;"><input type="checkbox"/> No bond ordinances are planned this year.</div></div> <p style="margin-top: 20px;">- A multi-year list of planned capital projects, including the current year. Check appropriate box for number of years covered, including current year:</p> <div style="margin-top: 10px;"><div><input checked="" type="checkbox"/> 3 years. (Population under 10,000)</div><div style="margin-top: 10px;"><input type="checkbox"/> 6 years. (Over 10,000 and all county governments)</div><div style="margin-top: 10px;"><input type="checkbox"/> years exceeding minimum time period.</div><div style="margin-top: 10px;"><input type="checkbox"/> 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.</div></div>

TOWNSHIP OF LIBERTY
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The following pages reflect the estimated needs of Liberty Township for the years 2025 - 2027, as required by the New Jersey State Statute.
We retain the right to make changes as a result of our growth or as the occasion merits.

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

TOWNSHIP OF LIBERTY

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	
Road Improvements	1	1,145,909.00	356,386.00				89,523.00	650,000.00	50,000.00
Municipal Improvements	2	180,000.00		80,000.00					100,000.00
Road Equipment	3	60,000.00			60,000.00				
Renovate Beach Shack	4	50,000.00	50,000.00						
Renovate Tennis Courts	5	150,000.00	150,000.00						
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TOTAL - THIS PAGE	XXXXX	1,585,909.00	556,386.00	80,000.00	60,000.00	-	89,523.00	650,000.00	150,000.00

CAPITAL BUDGET (Current Year Action)
2025

Local Unit

TOWNSHIP OF LIBERTY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

TOWNSHIP OF LIBERTY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
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TOTAL - ALL PROJECTS	XXXXX	1,585,909.00	556,386.00	80,000.00	60,000.00	-	89,523.00	650,000.00	150,000.00

3 YEAR CAPITAL PROGRAM - 2025 to 2027

ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF LIBERTY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2025	5b 2026	5c 2027	5d	5e	5f
Road Improvements	1	1,145,909.00	2 years	841,386.00	254,523.00				
Municipal Improvements	2	180,000.00	3 years	80,000.00	50,000.00	50,000.00			
Road Equipment	3	60,000.00	1 year	60,000.00					
Renovate Beach Shack	4	50,000.00	1 year	50,000.00					
Renovate Tennis Courts	5	150,000.00	1 year	150,000.00					
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		-							
TOTAL - THIS PAGE	XXXXX	1,585,909.00	XXXXXXXXXX	1,181,386.00	304,523.00	50,000.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2025 to 2027

ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF LIBERTY

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

3 YEAR CAPITAL PROGRAM - 2025 to 2027

ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF LIBERTY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2025	5b 2026	5c 2027	5d	5e	5f
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TOTAL - ALL PROJECTS	XXXXX	1,585,909.00	XXXXXXXXXX	1,181,386.00	304,523.00	50,000.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2025 to 2027

SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit

TOWNSHIP OF LIBERTY

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
Road Improvements	1,145,909.00		50,000.00			445,909.00	650,000.00			
Municipal Improvements	180,000.00	80,000.00	100,000.00							
Road Equipment	60,000.00			60,000.00						
Renovate Beach Shack	50,000.00					50,000.00				
Renovate Tennis Courts	150,000.00					150,000.00				
	-			-						
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TOTAL - THIS PAGE	1,585,909.00	80,000.00	150,000.00	60,000.00	-	645,909.00	650,000.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2025 to 2027

SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit

TOWNSHIP OF LIBERTY

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
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	-			-						
TOTAL - ALL PROJECTS	1,585,909.00	80,000.00	150,000.00	60,000.00	-	645,909.00	650,000.00	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2025

RESOLUTION 2025.4

Be it Resolved by the COMMITTEEPERSONS of the TOWNSHIP
of LIBERTY, County of WARREN 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) \$1,052,903.50

(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) \$53,573.00

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

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

(Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

Inscho

Grover

Karcher

Spangenberg

Nays

Abstained

Absent

Rogers

1. General Revenues

SUMMARY OF REVENUES

Surplus Anticipated	08-100	\$	695,000.00
Miscellaneous Revenues Anticipated	13-099	\$	408,372.81
Receipts from Delinquent Taxes	15-499	\$	130,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	1,052,903.50
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY		\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192	\$	-
Total Revenues	13-299	\$	2,286,276.31

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 1,225,754.50
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 95,316.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 105,205.81
(c) Capital Improvements	44-999	\$ 140,000.00
(d) Municipal Debt Service	45-999	\$ -
(e) Deferred Charges - Municipal	46-999	\$ 100,000.00
(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	\$ 620,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 2,286,276.31

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 3 day of April, 2025. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2025 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 3 day of April, 2025, clerk@libertytownship.org, Clerk

Signature

TOWNSHIP OF LIBERTY

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2024	APPROPRIATIONS	FCOA	Appropriated		Expended 2024	
		2025	2024				for 2025	for 2024	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190	53,573.00	53,539.00	53,558.44	Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113			4,910.81	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	53,573.00	53,539.00	53,539.00	-
					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	53,573.00	53,539.00	58,469.25	Acquisition of Farmland	54-916-2				-
<div>Summary of Program</div> <div>Year Referendum Passed/Implemented:</div> <div>Rate Assessed:</div> <div>Total Tax Collected to date:</div> <div>Total Expended to date:</div> <div>Total Acreage Preserved to date:</div> <div>Recreation land preserved in 2024:</div> <div>Farmland preserved in 2024:</div>					Down Payments on Improvements	54-902-2				-
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Payment of Bond Principal	54-920-2				xxxxxxxxxx
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
					Interest on Bonds	54-930-2				xxxxxxxxxx
					Interest on Notes	54-935-2				xxxxxxxxxx
					Reserve for Future Use	54-950-2				-
					Total Trust Fund Appropriations:	54-499	53,573.00	53,539.00	53,539.00	-

TOWNSHIP OF LIBERTY

ARTS AND CULTURE TRUST FUND

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

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

Contracting Unit: TOWNSHIP OF LIBERTY

Year Ending: December 31, 2024

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

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

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

3/6/2025

Date

clerk@libertytownship.org

Clerk of the Governing Body