

2023 MUNICIPAL BUDGET

Municipal Budget of the _____ Borough of Manasquan Borough, County of Monmouth for the Fiscal Year 2023

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

17th day of April, 2023

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 18th day of April, 2023

DocuSigned by:
Barbara Ilaria
30A8F8E031F44F...
Clerk
201 East Main Street
Address
Manasquan, NJ 08736
Address
732-223-0544
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 17th day of April, 2023

DocuSigned by:
Allen B. Skudler
30293C4D9E8C4D...
Registered Municipal Accountant
Neptune, N.J. 07753
Address
110 Fortunato Place
Address
(732) 922-422
Phone Number

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

Certified by me, this 17th day of April, 2023

DocuSigned by:
Amy Spera
89A4UB1F0FC4435...
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: _____,

By: _____

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

Contracting Unit: Manasquan Borough

Year Ending: December 31, 2022

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.

04/18/2023
Date

DocuSigned by:
Barbara Iaria
Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**
Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- f) In all applicable signature lines, insert the email address of the applicable official.
- g) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division
- h) 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
- i) the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**
- j) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- k) 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
- l) (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and
- m) 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

Information Required for Municipal Budget Document:

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

Clerk
 Tax Collector
 Chief Financial Officer
 Registered Municipal Accountant
 Municipal Attorney

Newspaper

Date of Introduction
 Date of Advertisement
 Date of Public Hearing

Time of Public Hearing

Net Valuation Taxable Current
 Net Valuation Taxable Prior

Municipal Budget Version 2023.2

Responses and Data

Manasquan Borough, Monmouth County

BOROUGH OF MANASQUAN
 MONMOUTH
 MANASQUAN
 BOROUGH
 COUNCIL MEMBERS
 Borough Hall
 201 E. Main Street
 Manasquan, NJ 08736
 (732) 223-0544
 (732) 223-1300

Cert #

Barbara Illiaria	C-1563
Mary Ellen Karamus	T-8383
Amy Spera	N-0573
Allen B. Shechter	509
Mark G. Kitrick	

Coast Star

Day	Month
17th	April
20th	April
15th	May

7:00 PM

2,061,409,200
2,037,262,000
24,147,200

Budget Year	2023	Budget Year Type:	Calendar Year
--------------------	-------------	--------------------------	----------------------

Municipal Code 1327

How many utilities does municipality have?	2
Utility #	Utility Type
Utility 1	Water & Sewer
Utility 2	Beach
Utility 3	
Utility 4	
Utility 5	
Utility 6	
Utility Assessment (Tab 37)	
Utility Assessment (Tab 38)	

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

Capital Impr
of Years
Beginning Year
Ending Year



Date of Original Appt.

Nov.1, 2010

Calendar or State Fiscal

ovement Program

3

2023

2025

2023 Municipal Budget

of the BOROUGH of MANASQUAN County of
MONMOUTH for the fiscal year 2023.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated	
	2023	2022
1. Surplus	2,280,341.16	1,827,666.16
2. Total Miscellaneous Revenues	2,966,995.62	2,166,541.16
3. Receipts from Delinquent Taxes	235,000.00	440,000.00
4. a) Local Tax for Municipal Purposes	8,129,638.37	7,838,190.11
b) Addition to Local School District Tax		
c) Minimum Library Tax		
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	8,129,638.37	7,838,190.11
Total General Revenues	13,611,975.15	12,272,397.43

Summary of Appropriations	2023 Budget	Final 2022 Budget
1. Operating Expenses: Salaries & Wages	4,675,000.00	4,466,175.00
Other Expenses	5,134,134.58	3,886,837.19
2. Deferred Charges & Other Appropriations	1,367,812.85	1,326,870.45
3. Capital Improvements	422,500.00	524,500.00
4. Debt Service (Include for School Purposes)	1,426,797.62	1,241,921.02
5. Reserve for Uncollected Taxes	585,730.10	826,093.77
Total General Appropriations	13,611,975.15	12,272,397.43
Total Number of Employees	109	103

2023 Dedicated	Water & Sewer	Utility Budget
Summary of Revenues		Anticipated
		2023 2022
1. Surplus		325,000.00 325,000.00
2. Miscellaneous Revenues		3,219,224.02 3,025,794.19
3. Deficit (General Budget)		
Total Revenues		3,544,224.02 3,350,794.19
Summary of Appropriations		2023 Budget Final 2022 Budget
1. Operating Expenses: Salaries & Wages		573,850.00 554,775.00
Other Expenses		1,915,927.19 1,846,004.18
2. Capital Improvements		150,000.00 150,000.00
3. Debt Service		532,170.56 538,385.76
4. Deferred Charges & Other Appropriations		372,276.27 261,629.25
5. Surplus (General Budget)		
Total Appropriations		3,544,224.02 3,350,794.19
Total Number of Employees		11 11

2023 Dedicated	Beach	Utility Budget
Summary of Revenues		Anticipated
		2023 2022
1. Surplus		1,241,008.08 704,836.79
2. Miscellaneous Revenues		2,079,265.20 1,987,000.00
3. Deficit (General Budget)		
Total Revenues		3,320,273.28 2,691,836.79
Summary of Appropriations		2023 Budget Final 2022 Budget
1. Operating Expenses: Salaries & Wages		1,509,025.00 1,371,175.00
Other Expenses		859,575.12 695,573.81
2. Capital Improvements		309,736.00 30,000.00
3. Debt Service		175,350.00 9,082.19
4. Deferred Charges & Other Appropriations		261,792.16 440,255.79
5. Surplus (General Budget)		204,795.00 145,750.00
Total Appropriations		3,320,273.28 2,691,836.79
Total Number of Employees		188 187

Balance of Outstanding Debt			
	General	Water & Sewer	Beach
Interest		8,130.21	6,004.93
Principal	15,078,383.17	2,084,569.72	1,000,000.00
Outstanding Balance	15,078,383.17	2,092,699.93	1,006,004.93

Notice is hereby given that the budget and tax resolution was approved by the COUNCIL MEMBERS of the BOROUGH of MANASQUAN, County of MONMOUTH on April 17th, 2023.

A hearing on the budget and tax resolution will be held at Borough Hall, on May 15th, 2023 at 7:00 o'clock PM at which time and place objections to the Budget and Tax Resolution for the year 2023 may be presented by taxpayers or other interested parties.

Copies of the budget are available in the office of Borough Clerk at the Municipal Building, 201 E. Main Street, Manasquan New Jersey, during the hours of 8:30 AM to 4:00 PM.

BOROUGH OF MANASQUAN SUMMARY OF 2023 BUDGET

Total Budget	13,611,975.15	100.0%	Future Budget Projections				
			2024	2025	2026	2027	
Employee Costs:							
Salaries & Wages							
Sheet 17	4,675,000.00		102.00%	4,768,500.00	4,863,870.00	4,961,147.40	5,060,370.35
Sheet 25	-		102.00%	-	-	-	-
Total	<u>4,675,000.00</u>			<u>4,768,500.00</u>	<u>4,863,870.00</u>	<u>4,961,147.40</u>	<u>5,060,370.35</u>
Social Security							
Sheet 19	228,400.00		102.00%	232,968.00	237,627.36	242,379.91	247,227.51
Pensions etc.							
Sheet 19	279,688.44		102.00%	285,282.21	290,987.85	296,807.61	302,743.76
Sheet 19	671,632.00		105.00%	705,213.60	740,474.28	777,497.99	816,372.89
Sheet 19	-						
Sheet 20	-						
Insurance							
Sheet 14	50,825.00		106.00%	53,874.50	57,106.97	60,533.39	64,165.39
Direct Employee Costs	<u>5,905,545.44</u>	43.4%					
General Liability Insurance							
Sheet 14	<u>686,400.00</u>	5.0%					
Debt Service:							
Sheet 27	<u>1,426,797.62</u>	10.5%					
Reserve for Uncollected Taxes:							
Sheet 29	<u>585,730.10</u>	4.3%					
Capital Funds:							
Sheet 26a	<u>422,500.00</u>	3.1%					
Deferred Charges:							
Sheet 28	<u>188,092.41</u>	1.4%					
Grants:							
Sheet 25 (less Salaries & Wages above)	<u>699,059.97</u>	5.1%					
All Other Departmental OE's:							
Various Line Items	<u>3,697,849.61</u>	27.2%	102.00%	3,771,806.60	3,847,242.73	3,924,187.59	4,002,671.34
			Projected Budget Totals	<u>9,817,644.91</u>	<u>10,037,309.20</u>	<u>10,262,553.89</u>	<u>10,493,551.24</u>

BOROUGH OF MANASQUAN

2023 BUDGET FUNDING

Project Tax Results

		2023	2024	2025	2026
Budget Funding:					
Fund Balance	2,280,341.16		25,000.00	50,000.00	75,000.00
Local Revenues	1,861,961.32		150,000.00	300,000.00	450,000.00
State Aid	413,312.33				
Grants	691,721.97				
Delinquent Tax	235,000.00				
Local Purpose Tax	<u>8,129,638.37</u>	<u>9,817,644.91</u>	<u>9,862,309.20</u>	<u>9,912,553.89</u>	<u>9,968,551.24</u>
	<u>13,611,975.15</u>	<u>9,817,644.91</u>	<u>10,037,309.20</u>	<u>10,262,553.89</u>	<u>10,493,551.24</u>
Ratables	2,061,409,200	2,069,409,200	2,077,409,200	2,085,409,200	2,093,409,200
Tax Rate	0.394	0.474	0.475	0.475	0.476
Increase	0.009	0.080	0.000	0.001	0.001
LEVY CAP CAL					
	<i>Prior Year</i>	8,129,638.37	9,817,644.91	9,862,309.20	9,912,553.89
	<i>2%</i>	162,592.77	196,352.90	197,246.18	198,251.08
	<i>Debt Service & Health</i>	145,000.00	145,000.00	145,000.00	145,000.00
	<i>Ratables Added</i>	14,000.00	15,000.00	16,000.00	17,000.00
	<i>CAP Max</i>	8,451,231.14	10,173,997.81	10,220,555.38	10,272,804.97
	<i>Over / (Under) CAP</i>	1,366,413.77	(311,688.61)	(308,001.49)	(304,253.72)

2028
5,161,577.75
-
5,161,577.75
252,172.06
308,798.64
857,191.54
68,015.31
4,082,724.77
10,730,480.07

2027

100,000.00

600,000.00

10,030,480.07

10,730,480.07

2,101,409,200

0.477

0.001

9,968,551.24

199,371.02

145,000.00

18,000.00

10,330,922.27

(300,442.20)

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	2,280,341.16	1,827,666.16	452,675.00	24.77%
Local	1,861,961.32	1,702,709.30	159,252.02	9.35%
State Aid	413,312.33	390,257.00	23,055.33	5.91%
State & Federal Grants	691,721.97	73,574.86	618,147.11	840.16%
Delinquent Tax	235,000.00	440,000.00	(205,000.00)	-46.59%
Local Purpose Tax	8,129,638.37	7,838,190.11	291,448.26	3.72%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	13,611,975.15	12,272,397.43	1,339,577.72	10.92%
APPROPRIATIONS				
Salaries & Wages	4,675,000.00	4,464,375.00	210,625.00	4.72%
Other Expenses	4,435,074.61	3,817,724.33	617,350.28	16.17%
Statutory & Deferred Charges	1,367,812.85	1,316,870.45	50,942.40	3.87%
State & Federal Grants	699,059.97	80,912.86	618,147.11	763.97%
Capital (without grants)	422,500.00	524,500.00	(102,000.00)	-19.45%
Debt Service	1,426,797.62	1,241,921.02	184,876.60	14.89%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	585,730.10	826,093.77	(240,363.67)	-29.10%
TOTAL APPROPRIATIONS	13,611,975.15	12,272,397.43	1,339,577.72	0.109154
Adopted Emergencies		-		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	8,129,638.37	7,838,190.11	291,448.26	3.72%
Local Tax Rate	0.3944	0.3850	0.0094	2.43%
Assessed Valuation	2,061,409,200	2,037,262,000	24,147,200	1.19%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP @ 0.5%	CAP COLA	8,308,508.72 MAX	8,129,638.37 ACTUAL
CAP Base from Prior Year	8,899,225.86	8,899,225.86	(178,870.34)	+ OR ()
Rate Applied	0.50%	3.50%		
Allowable CAP	8,943,721.99	9,210,698.77	Must be zero or () to Introduce Budget	
Additions:				
See Sheet 3b	170,632.83	170,632.83		
Other				
Total CAP Allowable	9,114,354.81	9,381,331.59		
Budget Expenditures Sheet 19	9,381,331.59	9,381,331.59		
Remaining or (Excess)	(266,976.78)	0.00		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	5,307,795.61	4,633,476.12	674,319.49
Used to Fund Budget	2,280,341.16	1,827,666.16	452,675.00
Remaining Balance	3,027,454.45	2,805,809.96	221,644.49

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	99.32%	98.57%	0.75%
Used for Reserve for Taxes	98.32%	97.57%	0.75%
Remaining	1.00%	1.00%	0.00%

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2023 MUNICIPAL BUDGET**

	YEAR 2023	YEAR 2022
1 Total General Appropriations for 2023 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	13,026,245.05	XXXXXXXXXXXX
2 Local District School Tax		18,106,044.00
Actual		
Estimate	18,468,164.88	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		7,083,638.67
Actual		
Estimate	7,225,311.45	XXXXXXXXXXXX
6 Special District Tax		897,544.00
Actual		
Estimate	938,702.00	XXXXXXXXXXXX
7 Municipal Open Space		101,236.33
Actual		
Estimate	103,070.46	XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	39,761,493.84	
10 Less: Total Anticipated Revenues from 2023 in Municipal Budget (Item 5)	5,482,336.78	
11 Cash Required from 2023 to Support Local Municipal Budget and Other Taxes	34,279,157.06	
12 Amount of Item 11 divided by 98.32%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	34,864,887.16	
Analysis of Item 12:		
Local School District Tax (Line 2 Above)	18,468,164.88	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	7,225,311.45	
Special District Tax (Line 6 Above)	938,702.00	
Municipal Open Space Tax (Line 7 Above)	103,070.46	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	8,129,638.37	
Total Amount (Line 12)	34,864,887.16	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	585,730.10	
Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations	13,026,245.05	
Item 13 - Appropriation: Reserve for Uncollected Taxes	585,730.10	
Subtotal	13,611,975.15	
Less: Item 10 - Total Anticipated Revenues	5,482,336.78	
Amount to Be Raised by Taxation in Municipal Budget	8,129,638.37	

Local Tax for Municipal Purpose	8,129,638.37
Addition to Local District School Tax	
Minimum Library Tax	

2023 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2023 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF MANASQUAN

COUNTY: MONMOUTH

Edward Donovan	December 31, 2023
Mayor's Name	Term Expires

Municipal Officials	
Barbara Illiaria	
Municipal Clerk	<div style="font-size: 3em;">}</div> Nov. 1, 2010 Date of Orig. Appt.
Mary Ellen Karamus	
Tax Collector	C-1563
Amy Spera	Cert. No.
Chief Financial Officer	T-8383
Allen B. Shechter	Cert. No.
Registered Municipal Accountant	509
Mark G. Kitrick	Lic. No.
Municipal Attorney	

Governing Body Members	
Name	Term Expires
Gregg Olivera	12/31/2025
Bruce Bresnahan	12/31/2025
Brian Holly	12/31/2024
Lori Triggiano	12/31/2024
Michael Mangan	12/31/2023
Jeff Lee	12/31/2023

Official Mailing Address of Municipality

 Borough Hall

 201 E. Main Street

 Manasquan, NJ 08736

Fax #: (732) 223-1300

2023 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of MANASQUAN , County of MONMOUTH for the Fiscal Year 2023.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

 17th day of April , 2023
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 17th day of April , 2023

 bilaria@manasquan-nj.gov

Clerk

 201 E. Main Street

Address

 Manasquan, NJ 08736

Address

 (732) 223-0544

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 17th day of April , 2023

 ABShechter@aol.com

Registered Municipal Accountant

 Neptune, N.J. 07753

Address

 110 Fortunato Place

Address

 (732)-922-4222

Phone Number

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

Certified by me, this 17th day of April , 2023

 aspera@manasquan-nj.gov

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: , 2023

By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of MANASQUAN, County of MONMOUTH for the Fiscal Year 2023

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2023;

Be it Further Resolved, that said Budget be published in the Coast Star

in the issue of April 20th, 2023

The Governing Body of the BOROUGH of MANASQUAN does hereby approve the following as the Budget for the year 2023:

RECORDED VOTE

(Insert Last Name)

Ayes

Councilman Bresnahan
Councilman Holly
Councilman Lee
Councilman Mangan
Councilman Olivera

Nays

Abstained

Absent

Councilwoman Triggiano

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of MANASQUAN, County of MONMOUTH, on April 17th, 2023.

A Hearing on the Budget and Tax Resolution will be held at Borough Hall, on May 15th, 2023 at 7:00 PM o'clock at which time and place objections to said Budget and Tax Resolution for the year 2023 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2023
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)}		9,381,331.59
2. Appropriations excluded from "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		3,644,913.46
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		3,644,913.46
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	98.32% Percent of Tax Collections	585,730.10
Building Aid Allowance 2023 - \$ 		
for Schools-State Aid 2022 - \$ 		13,611,975.15
4. Total General Appropriations (Item 9, Sheet 29)		13,611,975.15
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		5,482,336.78
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)		8,129,638.37
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		-
(c) Minimum Library Tax		-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2022 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water & Sewer Utility	Beach Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	12,272,397.43	3,350,794.19	2,691,836.79	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	12,272,397.43	3,350,794.19	2,691,836.79	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	11,589,383.14	3,268,526.97	2,579,657.48	-	-	-	-
Reserved	678,477.48	74,258.07	112,179.31	-	-	-	-
Unexpended Balances Canceled	4,536.81	8,009.15	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	12,272,397.43	3,350,794.19	2,691,836.79	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2022	12,264,184.84	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	9,121,706.51
Subtotal	12,264,184.84		
Exceptions Less:		Additions:	
Total Other Operations	110,000.00	New Construction (Assessor Certification)	95,178.55
Total Uniform Construction Code	-	2021 Cap Bank Utilized	75,454.28
Total Interlocal Service Agreement	339,922.52	2022 Cap Bank Utilized	-
Total Additional Appropriations	-		
Total Capital Improvements	524,500.00	Total Additions	170,632.83
Total Debt Service	1,241,921.02		
Transferred to Board of Education	-	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	<u>9,292,339.33</u>
Type I School Debt	-		
Total Public & Private Programs	72,700.27	Additional Increase to COLA rate. 3.5%	
Judgements	-	Amount of Increase allowable. 1.0%	<u>88,992.26</u>
Total Deferred Charges	249,821.40		
Cash Deficit		Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>9,381,331.59</u>
Reserve for Uncollected Taxes	826,093.77		
Total Exceptions	3,364,958.98	Total General Appropriations for Municipal Purposes (Sheet 19, H-1)	<u>9,381,331.59</u>
Amount on Which CAP is Applied	8,899,225.86		
<u>2.5%</u> CAP	<u>222,480.65</u>	Over or (Under) Appropriations Cap	<u>(0.00)</u>
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	9,121,706.51		

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

Following is a recap of the Municipality's Employee Group Insurance

Estimated Group Insurance Costs - 2023	<u>\$ 575,408.00</u>
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Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>226,342.00</u>
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<u>801,750.00</u>

Budgeted Group Insurance - Inside CAP	<u>686,400.00</u>
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Budgeted Group Insurance - Utilities	<u>115,350.00</u>
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Budgeted Group Insurance - Outside CAP	<u> </u>
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TOTAL	<u><u>801,750.00</u></u>
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Instead of receiving Health Benefits, 12 employees have elected an opt-out for 2023. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u><u>\$ 50,825.00</u></u>

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	7,838,190.11
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	249,821.40
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>7,588,368.71</u>
Plus 2% CAP Increase	<u>151,767.37</u>
ADJUSTED TAX LEVY	<u>7,740,136.08</u>
Plus: Assumption of Service/Function	<u>-</u>
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>7,740,136.08</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

7,740,136.08

Exclusions:

Allowable Shared Service Agreements Increase	-
Allowable Health Insurance Costs Increase	59,100.00
Allowable Pension Obligations Increases	84,168.11
Allowable LOSAP Increase	-
Allowable Capital Improvements Increase	-
Allowable Debt Service and Capital Leases Inc.	146,370.38
Recycling Tax appropriation	-
Deferred Charge to Future Taxation Unfunded	188,092.41
Current Year Deferred Charges: Emergencies	-

Add Total Exclusions	<u>477,730.90</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>4,536.81</u>

ADJUSTED TAX LEVY

8,213,330.17

Additions:

New Ratables - Increase for new construction	24,721,700
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.385</u>
New Ratable Adjustment to Levy	95,178.55
Amounts approved by Referendum	-
Levy CAP Bank Applied	-

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

8,308,508.72

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

8,129,638.37

OVER OR (UNDER) 2% LEVY CAP

(178,870.34)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2020

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2023)	
Amount Used in CY 2023	
Balance to Expire	-

2021

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2023 - CY 2024)	
Amount Used in CY 2023	
Balance to Carry Forward (CY 2024)	-

2022

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2023 - CY 2025)	-
Amount Used in CY 2023	
Balance to Carry Forward (CY 2024 - CY2025)	-

2023

Maximum Allowable Amount to be Raised by Taxation	8,308,509
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2024 - CY 2026)	8,129,638
	178,870

Total Levy CAP Bank	178,870
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The Myor and Council appreciates the payment of taxes and other charges by the taxpayers and residents of the Borough which provides the basis for an efficient operation.

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
1. Surplus Anticipated	08-101	2,280,341.16	1,827,666.16	1,827,666.16
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,280,341.16	1,827,666.16	1,827,666.16
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	18,000.00	18,000.00	22,435.00
Other	08-104	5,000.00	5,000.00	14,330.00
Fees and Permits	08-105	100,000.00	100,000.00	165,927.92
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	240,000.00	275,000.00	245,199.70
Other	08-109			
Interest and Costs on Taxes	08-112	65,000.00	65,000.00	84,638.32
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114	204,795.00	145,750.00	145,750.00
Dock Mooring Receipts	08-120	250,000.00	225,000.00	300,136.85
Planning Board Subdivision Fees	08-146	10,000.00	10,000.00	15,000.00
Cable Television Franchise Fees	08-134	63,302.00	66,602.00	66,602.00
Rent - Beach Garage	08-118	24,000.00	24,000.00	24,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	1,105,097.00	994,352.00	1,146,808.79

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160	325,000.00	275,000.00	556,559.75
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	325,000.00	275,000.00	556,559.75

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
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	402,524.52	383,357.30	383,357.30

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services -				
Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
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
Recycling Tonnage Grant	10-569	16,745.15	14,366.27	14,366.27
Municipal Alliance on Alcoholism and Drug Abuse	10-506	28,637.59	28,637.59	28,637.59
Body Armor Fund	10-505	1,413.19	1,117.32	1,117.32
Clean Communities Program	10-602	16,890.41	17,191.09	17,191.09
Private Donation - DARE Program	12-501	750.00	1,000.00	1,000.00
Private Donation - K9 Unit	12-502	19,580.00	3,050.00	3,050.00
Drunk Driving Enforcement Fund	10-510	-	8,212.59	8,212.59
American Rescue Plan	10-857	607,705.63	-	-
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				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
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
				-
				-
				-
				-
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				-
				-
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				-
				-
				-
				-
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	691,721.97	73,574.86	73,574.86

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	29,339.80	50,000.00	28,602.20

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
Summary of Revenues				
	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	2,280,341.16	1,827,666.16	1,827,666.16
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	1,105,097.00	994,352.00	1,146,808.79
Total Section B: State Aid Without Offsetting Appropriations	09-001	413,312.33	390,257.00	390,257.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	325,000.00	275,000.00	556,559.75
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	402,524.52	383,357.30	383,357.30
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	691,721.97	73,574.86	73,574.86
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	29,339.80	50,000.00	28,602.20
Total Miscellaneous Revenues	13-099	2,966,995.62	2,166,541.16	2,579,159.90
4. Receipts from Delinquent Taxes	15-499	235,000.00	440,000.00	449,368.70
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	5,482,336.78	4,434,207.32	4,856,194.76
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	8,129,638.37	7,838,190.11	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	8,129,638.37	7,838,190.11	8,736,286.03
7. Total General Revenues	13-299	13,611,975.15	12,272,397.43	13,592,480.79

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
General Government Functions						-	-	
General Administration						-	-	
Salaries and Wages	20-100	1	84,900.00	76,300.00		76,300.00	73,881.58	2,418.42
Other Expenses	20-100	2	10,015.00	3,715.00		3,715.00	3,685.48	29.52
Mayor and Council						-	-	
Salaries and Wages	20-110	1	9,950.00	9,950.00		9,950.00	9,927.32	22.68
Other Expenses	20-110	2	3,450.00	3,450.00		3,450.00	3,322.97	127.03
Municipal Clerks Office						-	-	
Salaries and Wages	20-120	1	122,475.00	117,000.00		117,000.00	115,244.67	1,755.33
Other Expenses	20-120	2	69,775.00	69,775.00		69,775.00	44,392.02	25,382.98
Financial Administration						-	-	
Salaries and Wages	20-130	1	90,200.00	85,800.00		85,800.00	84,247.96	1,552.04
Other Expenses	20-130	2	23,325.00	21,875.00		21,875.00	21,169.29	705.71
Audit Services	20-135	2	28,679.15	28,116.81		28,116.81	28,116.81	-
Revenue Administration						-	-	
Salaries and Wages	20-145	1	5,000.00	42,375.00		42,375.00	42,075.02	299.98
Other Expenses	20-145	2	12,900.00	12,900.00		14,900.00	14,815.07	84.93
						-	-	
						-	-	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Tax Assessment Administration						-		-
Salaries and Wages	20-150	1	29,950.00	29,400.00		30,100.00	30,020.57	79.43
Other Expenses	20-150	2	7,450.00	7,450.00		4,750.00	3,457.91	1,292.09
Legal Services and Costs						-		-
Other Expenses	20-155	2	155,000.00	155,000.00		115,000.00	62,962.00	52,038.00
Municipal Court						-		-
Salaries and Wages	43-490	1	121,325.00	117,075.00		117,075.00	85,812.79	31,262.21
Other Expenses	43-490	2	80,150.00	80,150.00		50,150.00	34,048.87	16,101.13
Public Defender						-		-
Other Expenses	43-495	2	3,000.00	3,000.00		3,000.00	3,000.00	-
Engineering Services						-		-
Other Expenses	20-165	2	130,000.00	115,000.00		115,000.00	76,302.88	38,697.12
Historical Sites						-		-
Other Expenses	20-175	2	700.00	700.00		700.00	85.00	615.00
Land Use Administration						-		-
Planning Board						-		-
Salaries and Wages	21-180	1	22,100.00	19,500.00		20,500.00	20,011.29	488.71
Other Expenses	21-180	2	48,515.00	60,045.00		59,045.00	36,405.65	22,639.35
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Code Enforcement and Administration						-		-
Code Enforcement						-		-
Salaries and Wages	22-196	1	145,925.00	125,800.00		125,800.00	117,624.90	8,175.10
Other Expenses	22-196	2	19,090.00	13,690.00		13,690.00	12,808.62	881.38
Zoning Office						-		-
Salaries and Wages	22-200	1	22,675.00	22,225.00		22,225.00	20,941.70	1,283.30
Insurance						-		-
General Liability	23-210	2	110,000.00	97,525.00		97,525.00	97,504.00	21.00
Workmens Compensation	23-215	2	87,500.00	83,550.00		83,550.00	83,527.92	22.08
Employee Group Health	23-220	2	686,400.00	615,000.00		615,000.00	581,113.48	33,886.52
Health Benefit Waiver	23-222	2	50,825.00	34,275.00		34,275.00	34,275.00	-
Public Safety Functions						-		-
Police Department						-		-
Salaries and Wages	25-240	1	2,966,675.00	2,874,025.00		2,854,525.00	2,836,962.88	17,562.12
Other Expenses	25-240	2	159,842.00	155,580.00		155,580.00	141,812.64	13,767.36
Office of Emergency Management						-		-
Salaries and Wages	25-252	1	42,775.00	41,375.00		50,875.00	50,050.05	824.95
Other Expenses	25-252	2	38,195.00	238,825.00		238,825.00	238,539.44	285.56
Aid to First Aid Organization	25-260	2	34,000.00	34,000.00		34,000.00	34,000.00	-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Prosecutor Office						-		-
Other Expenses	25-275	2	26,400.00	26,400.00		26,400.00	-	26,400.00
Public Works Functions						-		-
Streets and Roads						-		-
Salaries and Wages	26-290	1	477,575.00	452,450.00		452,450.00	445,591.18	6,858.82
Other Expenses	26-290	2	80,950.00	80,950.00		80,950.00	79,170.62	1,779.38
Other Public Works Functions						-		-
Shade Tree Commission	26-300	2	5,000.00	5,000.00		5,000.00	5,000.00	-
Traffic Lights	26-300	2	7,500.00	7,500.00		7,500.00	7,381.78	118.22
Solid Waste Collection						-		-
Recycling						-		-
Salaries and Wages	26-305	1	13,875.00	12,575.00		12,575.00	3,080.89	9,494.11
Other Expenses	26-305	2	590,750.00	387,750.00		387,750.00	385,706.56	2,043.44
Building and Grounds						-		-
Other Expenses	26-310	2	73,100.00	73,100.00		73,100.00	65,545.66	7,554.34
Vehicle Maintenance						-		-
Other Expenses	26-315	2	60,500.00	55,500.00		55,500.00	55,050.31	449.69
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Health and Human Services Functions						-		-
Board of Health						-		-
Salaries and Wages	27-330	1	4,375.00	3,925.00		3,925.00	2,920.06	1,004.94
Other Expenses	27-330	2	25.00	25.00		25.00	-	25.00
Environmental Commission						-		-
Other Expenses	27-335	2	1,500.00	1,500.00		1,500.00	-	1,500.00
Animal Control Services						-		-
Other Expenses	27-340	2	19,100.00	19,100.00		19,100.00	16,499.97	2,600.03
Parks and Recreation Functions						-		-
Recreation Services and Programs						-		-
Salaries and Wages	28-370	1	160,000.00	131,000.00		137,500.00	136,674.84	825.16
Other Expenses	28-370	2	23,500.00	61,000.00		54,500.00	17,690.22	36,809.78
Maintenance of Parks						-		-
Salaries and Wages	28-375	1	101,525.00	93,700.00		93,700.00	75,679.70	18,020.30
Other Expenses	28-375	2	83,250.00	78,250.00		78,250.00	58,970.10	19,279.90
Senior Citizens Transportation						-		-
Other Expenses	28-374	2	1,500.00	1,500.00		1,500.00	744.00	756.00
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						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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	197,350.00	167,000.00		167,000.00	159,294.73	7,705.27
Other Expenses	22-195	2	81,940.00	28,090.00		28,090.00	25,726.83	2,363.17
Sub-code Officials						-		-
Electrical Inspector						-		-
Salaries and Wages	22-197	1	25,000.00	19,750.00		19,750.00	19,388.47	361.53
Plumbing Inspector						-		-
Salaries and Wages	22-198	1	28,200.00	22,250.00		22,250.00	18,027.90	4,222.10
Fire Inspector						-		-
Salaries and Wages	22-199	1	3,075.00	2,625.00		2,625.00	1,003.00	1,622.00
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Waterways						-		-
Salaries and Wages	30-411	1	25.00	25.00		25.00	-	25.00
Other Expenses	30-411	2	22,685.00	20,615.00		20,615.00	18,729.10	1,885.90
Tourism						-		-
Salaries and Wages	30-412	1	50.00	50.00		50.00	-	50.00
Other Expenses	30-412	2	5,100.00	5,100.00		5,100.00	4,885.04	214.96
Accumulated Leave Compensation	30-415	2	30,000.00	20,000.00		130,000.00	130,000.00	-
Celebration of Public Events						-		-
Other Expenses	30-420	2	5,000.00	1,000.00		1,000.00	569.94	430.06
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
Utilities	31-460	2	225,000.00	225,000.00		225,000.00	168,793.11	56,206.89
						-		-
Landfill/Solid Waste Disposal Cost	32-465	2	424,000.00	424,000.00		404,000.00	342,756.63	61,243.37
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						-		-
Total Operations (Item 8(A)) within "CAPS"	34-199		8,200,611.15	7,821,176.81	-	7,831,176.81	7,287,026.42	544,150.39
B. Contingent	35-470	2	1,000.00	1,000.00	XXXXXXXXXX	1,000.00	455.10	544.90
Total Operations Including Contingent - within "CAPS"	34-201		8,201,611.15	7,822,176.81	-	7,832,176.81	7,287,481.52	544,695.29
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	4,675,000.00	4,466,175.00	-	4,464,375.00	4,348,461.50	115,913.50
Other Expenses (Including Contingent)	34-201	2	3,526,611.15	3,356,001.81	-	3,367,801.81	2,939,020.02	428,781.79

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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		279,688.44	256,114.05		256,114.05	256,114.05	-
Social Security System (O.A.S.I.)	36-472		228,400.00	216,900.00		216,900.00	194,045.78	22,854.22
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		671,632.00	594,035.00		594,035.00	594,035.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225			10,000.00		-	-	-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477					-		-
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		1,179,720.44	1,077,049.05	-	1,067,049.05	1,044,194.83	22,854.22
(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		9,381,331.59	8,899,225.86	-	8,899,225.86	8,331,676.35	567,549.51

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Aid to Privately Owned Library (N.J.S.A. - 40:54-35)	29-393	2	110,000.00	110,000.00		110,000.00	110,000.00	-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
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Total Other Operations - Excluded from "CAPS"	34-300		110,000.00	110,000.00	-	110,000.00	110,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)					-		-	
					-		-	
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Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Gasoline - Brielle	42-119	2	115,000.00	115,000.00		115,000.00	61,389.96	53,610.04
Municipal Court - Brielle	42-108	2	138,924.52	138,924.52		138,924.52	138,924.52	-
Police Mandated 911 Emergency Service	42-115	2	7,207.94	6,998.00		6,998.00	6,963.00	35.00
Police Tactical Teams Fee (SWAT)	42-120	2	2,500.00	2,000.00		2,000.00	2,000.00	-
Range Use - Howell	42-121	2	2,000.00	1,500.00		1,500.00	1,500.00	-
Rapid Deployment Force	42-122	2	500.00	500.00		500.00	500.00	-
LOSAP	42-123	2	15,000.00	15,000.00		15,000.00	15,000.00	-
Salt - Brielle/Sea Girt	42-124	2	30,000.00	30,000.00		30,000.00	4,320.67	25,679.33
Sea Girt - CFO	42-104	2	25,000.00	20,000.00		20,000.00	20,000.00	-
Leaf Disposal - Wall Township	42-119	2	10,000.00	10,000.00		10,000.00	-	10,000.00
South Monmouth Regional First Aid	42-106	2	411,180.00	-		-	-	-
Tax Collector - Spring Lake Heights	42-103	2	41,151.00	-		-	-	-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Total Interlocal Municipal Service Agreements	42-999		798,463.46	339,922.52	-	339,922.52	250,598.15	89,324.37

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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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Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899	2	100.00	100.00		100.00	-	100.00
Recycling Tonnage Grant	41-569	2	16,745.15	14,366.27		14,366.27	14,366.27	-
Alliance to Prevent Alcoholism and Drug Abuse	41-506	2	33,977.59	33,977.59		33,977.59	33,977.59	-
Body Armor Fund	41-505	2	1,413.19	1,117.32		1,117.32	1,117.32	-
NJDEP - Clean Communities Grant	41-602	2	16,890.41	17,191.09		17,191.09	17,191.09	-
SFSP Fire District Payment	40-526	2	1,898.00	1,898.00		1,898.00	1,898.00	-
Private Donation - DARE Program	40-501	2	750.00	1,000.00		1,000.00	1,000.00	-
Private Donation - K9 Unit	40-502	2	19,580.00	3,050.00		3,050.00	3,050.00	-
Drunk Driving Enforcement Fund	41-510	2	-	8,212.59		8,212.59	8,212.59	-
American Rescue Plan	41-857	2	607,705.63	-		-	-	-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS" (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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		699,059.97	80,912.86	-	80,912.86	80,812.86	100.00
Total Operations - Excluded from "CAPS"	34-305		1,607,523.43	530,835.38	-	530,835.38	441,411.01	89,424.37
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	1,607,523.43	530,835.38	-	530,835.38	441,411.01	89,424.37

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(C) Capital Improvements - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		60,000.00	135,000.00	XXXXXXXXXX	135,000.00	135,000.00	-
Infrastructure Repairs/Improvements	44-903		137,500.00	200,000.00		200,000.00	200,000.00	-
Borough Hall Renovations	44-903		20,000.00	15,000.00		15,000.00	15,000.00	-
Police Equipment	44-903		41,000.00	74,500.00		74,500.00	74,500.00	-
Vehicle Purchase	44-903		-	80,000.00		80,000.00	58,496.40	21,503.60
EZ Dock	44-903		-	20,000.00		20,000.00	20,000.00	-
Oem Laptop	44-903		4,000.00	-		-	-	-
Road Improvements	44-903		125,000.00	-		-	-	-
Key Fobes Security System	44-903		25,000.00	-		-	-	-
SBLSS Improvements	44-903		10,000.00	-		-	-	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(C) Capital Improvements - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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		422,500.00	524,500.00	-	524,500.00	502,996.40	21,503.60

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		130,000.00	120,000.00		120,000.00	120,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		604,970.25	571,626.50		571,626.50	571,373.92	XXXXXXXXXX
Interest on Bonds	45-930		98,600.00	99,432.78		99,432.78	99,432.78	XXXXXXXXXX
Interest on Notes	45-935		160,692.50	12,174.66		12,174.66	12,174.66	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
New Jersey Environmental Infrastructure Trust Loan:						-		XXXXXXXXXX
Loan Repayments for Principal	45-943		385,364.56	375,364.56		375,364.56	371,086.47	XXXXXXXXXX
Loan Reapymnts for Interest	45-944		35,693.76	38,693.76		38,693.76	38,687.62	XXXXXXXXXX
						-		XXXXXXXXXX
Capital Lease	45-941		11,476.55	24,628.76		24,628.76	24,628.76	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		1,426,797.62	1,241,921.02	-	1,241,921.02	1,237,384.21	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Deferred Charges to Future Taxation - Unfunded				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Ordinance #2196/2256 - Mallard Park	46-892		57,147.43	XXXXXXXXXX	57,147.43	57,147.43	XXXXXXXXXX	XXXXXXXXXX
Ordinance #2260 - East Main Street	46-892		184,077.96	XXXXXXXXXX	184,077.96	184,077.96	XXXXXXXXXX	XXXXXXXXXX
Ordinance #2267 - Radio Repeater	46-892		8,596.01	XXXXXXXXXX	8,596.01	8,596.01	XXXXXXXXXX	XXXXXXXXXX
Ordinance #2361 - Street Sweeper	46-892	188,092.41	-	XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	188,092.41	249,821.40	XXXXXXXXXX	249,821.40	249,821.40	XXXXXXXXXX	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480				-		XXXXXXXXXX	XXXXXXXXXX
(N) Transferred to Board of Education (N) for Use of Local Schools (N.J.S.A.	29-405			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309	3,644,913.46	2,547,077.80		-	2,547,077.80	2,431,613.02	110,927.97

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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		3,644,913.46	2,547,077.80	-	2,547,077.80	2,431,613.02	110,927.97
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		13,026,245.05	11,446,303.66	-	11,446,303.66	10,763,289.37	678,477.48
(M) Reserve for Uncollected Taxes	50-899		585,730.10	826,093.77	XXXXXXXXXX	826,093.77	826,093.77	XXXXXXXXXX
9. Total General Appropriations	34-499		13,611,975.15	12,272,397.43	-	12,272,397.43	11,589,383.14	678,477.48

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	9,381,331.59	8,899,225.86	-	8,899,225.86	8,331,676.35	567,549.51
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	110,000.00	110,000.00	-	110,000.00	110,000.00	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	798,463.46	339,922.52	-	339,922.52	250,598.15	89,324.37
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	699,059.97	80,912.86	-	80,912.86	80,812.86	100.00
Total Operations Excluded from "CAPS"	34-305	1,607,523.43	530,835.38	-	530,835.38	441,411.01	89,424.37
(C) Capital Improvements	44-999	422,500.00	524,500.00	-	524,500.00	502,996.40	21,503.60
(D) Municipal Debt Service	45-999	1,426,797.62	1,241,921.02	-	1,241,921.02	1,237,384.21	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	188,092.41	249,821.40	XXXXXXXXXX	249,821.40	249,821.40	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	585,730.10	826,093.77	XXXXXXXXXX	826,093.77	826,093.77	XXXXXXXXXX
Total General Appropriations	34-499	13,611,975.15	12,272,397.43	-	12,272,397.43	11,589,383.14	678,477.48

DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512	150,000.00	150,000.00		150,000.00	140,994.37	9,005.63
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
South Mo. Regional Sewerage Authority Debt Service	55-525	65,217.86	68,433.06		68,433.06	68,433.06	XXXXXXXXXX
NJEIT Loan Repayments for Principal	55-524	442,452.70	442,452.70		442,452.70	437,452.70	XXXXXXXXXX
NJEIT Loan Repayments for Interest	55-524	24,500.00	27,500.00		27,500.00	24,490.85	XXXXXXXXXX

DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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
Cost of Improvements Authorized -				XXXXXXXXXX	-		XXXXXXXXXX
Ordn. #2049/2055 - Water Plant Improv.	55-550	275,170.87	170,000.00	XXXXXXXXXX	170,000.00	170,000.00	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	53,105.40	48,629.25		48,629.25	48,629.25	-
Social Security System (O.A.S.I.)	55-541	44,000.00	43,000.00		43,000.00	37,468.16	5,531.84
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	-	5,000.00		-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL WATER & SEWER UTILITY APPROPRIATIONS	55-599	3,544,224.02	3,350,794.19	-	3,350,794.19	3,268,526.97	74,258.07

DEDICATED BEACH UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR BEACH UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	1,509,025.00	1,321,675.00		1,371,175.00	1,368,857.33	2,317.67
Other Expenses	55-502	859,575.12	749,956.00		695,573.81	598,833.00	96,740.81
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED BEACH UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR BEACH UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED BEACH UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR BEACH UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512	309,736.00	30,000.00		30,000.00	19,360.00	10,640.00
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	125,000.00	-		-	-	XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523	50,350.00	4,200.00		9,082.19	9,082.19	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED BEACH UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR BEACH UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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
Cost of Improvements Authorized -	55-550	125,000.00		XXXXXXXXXX	-		XXXXXXXXXX
Ordn. #2258/2289 - Various Improvements	55-550		199,698.88	XXXXXXXXXX	199,698.88	199,698.88	XXXXXXXXXX
Ordn. #2290 - Various Improvements	55-550		119,930.21	XXXXXXXXXX	119,930.21	119,930.21	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	21,242.16	19,451.70		19,451.70	19,451.70	-
Social Security System (O.A.S.I.)	55-541	115,500.00	101,125.00		101,125.00	98,694.17	2,430.83
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	50.00	50.00		50.00	-	50.00
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545	204,795.00	145,750.00	XXXXXXXXXX	145,750.00	145,750.00	XXXXXXXXXX
TOTAL BEACH UTILITY APPROPRIATIONS	55-599	3,320,273.28	2,691,836.79	-	2,691,836.79	2,579,657.48	112,179.31

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
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 2022
		2023	2022	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
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 2022
		2023	2022	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
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 2023 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: Board of Recreation Commission; Housing and Community Development Act of 1974; Parking Offense Adjudication Act Ch. 14 P.L. 1985; Developers Escrow Fund; Public Defenders; Affordable Housing; Municipal Open Space; Accumulated Absences; Disposal of Forfeited Property; Tourism; Special Law Enforcement Fund; Junior Guard; Senior Citizens and Storm Recovery Trust Fund P.L. 2013, Ch.271.

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

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2022

ASSETS		
Cash and Investments	1110100	15,602,243.78
Due from State of N.J.(c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXXXX
Taxes Receivable	1110300	242,419.27
Tax Title Lien Receivable	1110400	
Property Acquired by Tax Title Lien Liquidation	1110500	209,040.00
Other Receivables	1110600	72,917.58
Deferred Charges Required to be in 2023 Budget	1110700	-
Deferred Charges Required to be in Budgets Subsequent to 2023	1110800	-
Total Assets	1110900	16,126,620.63

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	10,294,448.17
Reserves for Receivables	2110200	524,376.85
Surplus	2110300	5,307,795.61
Total Liabilities, Reserves and Surplus	XXXXXX	16,126,620.63

School Tax Levy Unpaid	2220170	
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	-

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

		YEAR 2022	YEAR 2021
Surplus Balance, January 1	2310100	4,633,476.12	4,439,596.93
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Current Taxes:*(Percentage Collected 2022: 99.32%, 2021: 98.57%)	2310200	34,170,433.40	33,112,375.90
Delinquent Taxes	2310300	449,368.70	233,167.09
Other Revenues and Additions to Income	2310400	3,756,525.38	3,852,517.17
Total Funds	2310500	43,009,803.60	41,637,657.09
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	2310600	11,441,766.85	11,305,315.71
School Taxes (Including Local and Regional)	2310700	18,106,044.00	17,732,164.00
County Taxes (Including Added Tax Amounts)	2310800	7,154,790.04	6,978,919.91
Special District Taxes	2310900	897,544.00	886,495.00
Other Expenditures and Deductions from Income	2311000	101,863.10	101,286.35
Total Expenditures and Tax Requirements	2311100	37,702,007.99	37,004,180.97
Less: Expenditures to be Raised by Future Taxes	2311200	-	
Total Adjusted Expenditures and Tax Requirements	2311300	37,702,007.99	37,004,180.97
Surplus Balance, December 31	2311400	5,307,795.61	4,633,476.12

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2023 Budget

Surplus Balance, December 31	2311500	5,307,795.61
Current Surplus Anticipated in 2023 Budget	2311600	2,280,341.16
Surplus Balance Remaining	2311700	3,027,454.45

2023

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 MANASQUAN
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Capital Improvement Program set forth in the following schedules represents the projects which are considered necessary for the maintenance of essential services and the preservation of Borough property.

CAPITAL BUDGET (Current Year Action) 2023

Local Unit BOROUGH OF MANASQUAN

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
General Capital:		-							
Euclid Ave Paving	1	450,000.00			22,500.00		171,000.00	256,500.00	
Key Fobes Security System	2	200,000.00	7,500.00	25,000.00					167,500.00
Police Equipment	3	41,000.00		41,000.00					
Infrastructure Repairs & Improvements	4	600,000.00		137,500.00					462,500.00
DPW Equipment	5	450,000.00			22,500.00			427,500.00	
Borough Hall Renovations	6	20,000.00		20,000.00					
South Street Parking Lot	7	300,000.00			15,000.00			285,000.00	
SBLLS	8	10,000.00		10,000.00					
OEM Laptop	9	4,000.00		4,000.00					
Road Improvements	10	500,000.00		125,000.00					375,000.00
		-							
Water & Sewer Capital:		-							
Infrastructure Repairs & Improvements	11	15,000.00		5,000.00					10,000.00
Valve Replacements	12	105,000.00		35,000.00					70,000.00
Fire Hydrants	13	105,000.00		35,000.00					70,000.00
Water Tank	14	1,000,000.00							1,000,000.00
Chlorine System Conversion	15	75,000.00		75,000.00					
TOTAL - THIS PAGE	XXXXX	3,875,000.00	7,500.00	512,500.00	60,000.00	-	171,000.00	969,000.00	2,155,000.00

CAPITAL BUDGET (Current Year Action) 2023

Local Unit

BOROUGH OF MANASQUAN

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Beach Capital:		-							
Building Renovations	16	82,236.00		82,236.00					
Inlet Railing	17	42,500.00		42,500.00					
Olivia's Playground	18	150,000.00		150,000.00					
Vehicle Purchase	19	35,000.00		35,000.00					
		-							
Open Space Trust Fund:		-							
Park Improvements - Indian Hill	20	108,000.00		108,000.00					
		-							
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		-							
TOTAL - THIS PAGE	XXXXX	417,736.00	-	417,736.00	-	-	-	-	-

CAPITAL BUDGET (Current Year Action) 2023

Local Unit BOROUGH OF MANASQUAN

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 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	4,292,736.00	7,500.00	930,236.00	60,000.00	-	171,000.00	969,000.00	2,155,000.00

3 YEAR CAPITAL PROGRAM - 2023 to 2025 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF MANASQUAN

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR						
				5a 2023	5b 2024	5c 2025	5d	5e	5f	
General Capital:		-								
Euclid Ave Paving	1	450,000.00	End of Year	450,000.00						
Key Fobes Security System	2	200,000.00	End of Each Year	32,500.00	83,750.00	83,750.00				
Police Equipment	3	41,000.00	End of Year	41,000.00						
Infrastructure Repairs & Improvements	4	600,000.00	End of Each Year	137,500.00	231,250.00	231,250.00				
DPW Equipment	5	450,000.00	End of Year	450,000.00						
Borough Hall Renovations	6	20,000.00	End of Year	20,000.00						
South Street Parking Lot	7	300,000.00	End of Year	300,000.00						
SBLLS	8	10,000.00	End of Year	10,000.00						
OEM Laptop	9	4,000.00	End of Year	4,000.00						
Road Improvements	10	500,000.00	End of Year	125,000.00	187,500.00	187,500.00				
		-								
Water & Sewer Capital:		-								
Infrastructure Repairs & Improvements	11	15,000.00	End of Each Year	5,000.00	5,000.00	5,000.00				
Valve Replacements	12	105,000.00	End of Each Year	35,000.00	35,000.00	35,000.00				
Fire Hydrants	13	105,000.00	End of Each Year	35,000.00	35,000.00	35,000.00				
Water Tank	14	1,000,000.00	End of Each Year		1,000,000.00					
Chlorine System Conversion	15	75,000.00	End of Year	75,000.00						
TOTAL - THIS PAGE	XXXXXX	3,875,000.00	XXXXXXXXXX	1,720,000.00	1,577,500.00	577,500.00	-	-	-	

3 YEAR CAPITAL PROGRAM - 2023 to 2025 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF MANASQUAN

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2023	5b 2024	5c 2025	5d	5e	5f
Beach Capital:		-							
Building Renovations	16	82,236.00	End of Year	82,236.00					
Inlet Railing	17	42,500.00	End of Year	42,500.00					
Olivia's Playground	18	150,000.00	End of Year	150,000.00					
Vehicle Purchase	19	35,000.00	End of Year	35,000.00					
		-							
Open Space Trust Fund:		-							
Park Improvements - Indian Hill	20	108,000.00	End of Year	108,000.00					
		-							
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		-							
TOTAL - THIS PAGE	XXXXXX	417,736.00	XXXXXXXXXX	417,736.00	-	-	-	-	-

3 YEAR CAPITAL PROGRAM - 2023 to 2025 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF MANASQUAN

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2023	5b 2024	5c 2025	5d	5e	5f
		-							
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		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	4,292,736.00	XXXXXXXXXX	2,137,736.00	1,577,500.00	577,500.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2023 to 2025 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF MANASCO

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 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment
General Capital:	-			-					
Euclid Ave Paving	450,000.00			22,500.00		171,000.00	256,500.00		
Key Fobes Security System	200,000.00	32,500.00	167,500.00						
Police Equipment	41,000.00	41,000.00							
Infrastructure Repairs & Improvements	600,000.00	137,500.00	462,500.00						
DPW Equipment	450,000.00			22,500.00			427,500.00		
Borough Hall Renovations	20,000.00	20,000.00							
South Street Parking Lot	300,000.00			15,000.00			285,000.00		
SBLLS	10,000.00	10,000.00							
OEM Laptop	4,000.00	4,000.00							
Road Improvements	500,000.00	125,000.00	375,000.00						
	-								
Water & Sewer Capital:	-								
Infrastructure Repairs & Improvements	15,000.00	5,000.00	10,000.00						
Valve Replacements	105,000.00	35,000.00	70,000.00						
Fire Hydrants	105,000.00	35,000.00	70,000.00						
Water Tank	1,000,000.00							1,000,000.00	
Chlorine System Conversion	75,000.00	75,000.00							
TOTAL - THIS PAGE	3,875,000.00	520,000.00	1,155,000.00	60,000.00	-	171,000.00	969,000.00	1,000,000.00	-

3 YEAR CAPITAL PROGRAM - 2023 to 2025 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF MANASCO

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 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment
Beach Capital:	-								
Building Renovations	82,236.00	82,236.00							
Inlet Railing	42,500.00	42,500.00							
Olivia's Playground	150,000.00	150,000.00							
Vehicle Purchase	35,000.00	35,000.00							
	-								
Open Space Trust Fund:	-								
Park Improvements - Indian Hill	108,000.00	108,000.00							
	-								
	-								
	-								
	-								
	-								
	-								
	-								
	-								
	-								
	-								
	-								
TOTAL - THIS PAGE	417,736.00	417,736.00	-	-	-	-	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2023

RESOLUTION

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH
of MANASQUAN, County of MONMOUTH 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) \$ 8,129,638.37 (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) \$ 103,070.46 (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	Nays		Abstained
				Absent

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100		\$ 2,280,341.16
Miscellaneous Revenues Anticipated	13-099		\$ 2,966,995.62
Receipts from Delinquent Taxes	15-499		\$ 235,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)			
	07-190		\$ 8,129,638.37
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		\$ 13,611,975.15

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 8,201,611.15
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,179,720.44
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,607,523.43
(c) Capital Improvements	44-999	\$ 422,500.00
(d) Municipal Debt Service	45-999	\$ 1,426,797.62
(e) Deferred Charges - Municipal	46-999	\$ 188,092.41
(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	\$ 585,730.10
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 13,611,975.15

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 15th day of May, 2023. 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 2023 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 15th day of May, 2023, _____, Clerk

Signature

BOROUGH OF MANASQUAN

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2022	APPROPRIATIONS	FCOA	Appropriated		Expended 2022		
		2023	2022				for 2023	for 2022	Paid or Charged	Reserved	
Amount to be Raised By Taxation	54-190	103,070.46	101,863.10	101,863.10	Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	
					Salaries & Wages	54-385-1				-	
Interest Income	54-113			286.13	Other Expenses	54-385-2				-	
					Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	
Reserve Funds:	54-101	65,000.00			Salaries & Wages	54-375-1				-	
					Other Expenses	54-372-2	113,403.89	42,835.53	33,373.23	9,462.30	
					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	168,070.46	101,863.10	102,149.23	Acquisition of Farmland	54-916-2				-	
Summary of Program					Down Payments on Improvements	54-902-2					-
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	
Year Referendum Passed/Implemented:		11/6/2001 <i>(Date)</i>			Payment of Bond Principal	54-920-2	47,010.32	48,965.07	48,965.07	xxxxxxxxxx	
Rate Assessed:		\$	0.0050		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx	
Total Tax Collected to date:		\$	1,509,918.41		Interest on Bonds	54-930-2	7,656.25	10,062.50	10,062.50	xxxxxxxxxx	
Total Expended to date:		\$	1,359,420.42		Interest on Notes	54-935-2				xxxxxxxxxx	
Total Acreage Preserved to date:			2.294 <i>(Acres)</i>		Reserve for Future Use	54-950-2				-	
Recreation land preserved in 2022:			0.000 <i>(Acres)</i>		Total Trust Fund Appropriations:	54-499	168,070.46	101,863.10	92,400.80	9,462.30	
Farmland preserved in 2022:			0.000 <i>(Acres)</i>								

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

Contracting Unit: BOROUGH OF MANASQUAN

Year Ending: December 31, 2022

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.

17-Apr-23
Date

bilaria@manasquan-nj.gov
Clerk of the Governing Body