

2023 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2023 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF BAY HEAD

COUNTY: OCEAN

<u>William W. Curtis</u> Mayor's Name	<u>12/31/2023</u> Term Expires
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Municipal Officials	
<u>Patricia Applegate</u> Municipal Clerk	<u>7/16/2002</u> Date of Orig. Appt.
<u>John D. Antonides</u> Tax Collector	<u>C-0672</u> Cert. No.
<u>William E. Antonides, Jr.</u> Chief Financial Officer	<u>T-1346</u> Cert. No.
<u>Robert A. Hulsart</u> Registered Municipal Accountant	<u>N-0168</u> Cert. No.
<u>Jean L. Cipriani</u> Municipal Attorney	<u>158</u> Lic. No.

Official Mailing Address of Municipality

Municipal Building
83 Bridge Avenue
Bay Head, NJ 08742

Fax #: 732-899-5174

Governing Body Members	
Name	Term Expires
<u>Dennis J. Shanning, Council President</u>	<u>12/31/2024</u>
<u>Jennifer Barnes-Gambert</u>	<u>12/31/2023</u>
<u>Diane M. Cornell</u>	<u>12/31/2024</u>
<u>Robert Jones</u>	<u>12/31/2025</u>
<u>Holly MacPherson</u>	<u>12/31/2025</u>
<u>James W. Gates</u>	<u>12/31/2023</u>

MUNICIPAL BUDGET NOTICE

Resolution 2023-56

Section 1.

Municipal Budget of the BOROUGH of BAY HEAD, County of OCEAN 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 Ocean Star

in the issue of March 10, 2023

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

RECORDED VOTE
(Insert Last Name)

Ayes
Bates
Cornell
Barnes
Jones
MacPherson
SHANING

Nays
None

Abstained
None

Absent
None

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of BAY HEAD, County of OCEAN, on March 6, 2023.

A Hearing on the Budget and Tax Resolution will be held at Municipal Building, on April 3, 2023 at 7:00 o'clock P.M. 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.

I certify this to be a true copy of a resolution adopted by the Governing Body of the Borough of Bay Head at a meeting held on 6th day of March, 2023
Patricia M. Applegate
Borough Clerk

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)}	4,502,601.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	1,298,541.38
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	1,298,541.38
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated 95.50% Percent of Tax Collections	690,136.13
4. Total General Appropriations (Item 9, Sheet 29)	6,491,278.51
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 60%;"> Building Aid Allowance 2023 - \$ _____ for Schools-State Aid 2022 - \$ _____ </div> <div style="width: 35%;"></div> </div>	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,174,919.98
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)	4,316,358.53
(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	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	6,312,045.81	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	6,312,045.81	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	6,016,334.70	-	-	-	-	-	-
Reserved	295,658.26	-	-	-	-	-	-
Unexpended Balances Canceled	52.85	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	6,312,045.81	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2022	6,271,170.00	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	4,465,585.73
Subtotal	6,271,170.00		
Exceptions Less:		Additions:	
Total Other Operations	484,290.00	New Construction (Assessor Certification)	48,590.25
Total Uniform Construction Code		2021 Cap Bank Utilized	7.97
Total Interlocal Service Agreement	157,107.00	2022 Cap Bank Utilized	50,709.22
Total Additional Appropriations			
Total Capital Improvements	85,000.00		
Total Debt Service	522,100.00		
Transferred to Board of Education		Total Additions	99,307.44
Type I School Debt			
Total Public & Private Programs	826.00	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	4,564,893.17
Judgements			
Total Deferred Charges		Additional Increase to COLA rate. 3.5%	
Cash Deficit		Amount of Increase allowable. 1.0%	43,566.69
Reserve for Uncollected Taxes	665,178.00		
Total Exceptions	1,914,501.00		
Amount on Which CAP is Applied	4,356,669.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	4,608,459.86
<u>2.5% CAP</u>	108,916.73		
Allowable Operating Appropriations before		Total General Appropriations for Municipal Purposes	4,502,601.00
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	4,465,585.73	(Sheet 19, H-1)	
		Over or (Under) Appropriations Cap	(105,858.86)

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2023	<u>\$ 511,011.44</u>
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Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>69,090.44</u>
	<u>441,921.00</u>

Budgeted Group Insurance - Inside CAP	<u>457,600.00</u>
Budgeted Group Insurance - Utilities	<u>2,400.00</u>
Budgeted Group Insurance - Outside CAP	<u>460,000.00</u>
TOTAL	<u><u>460,000.00</u></u>

Instead of receiving Health Benefits, 1 employees have elected an opt-out for 2023. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u>\$ 5,000.00</u>

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	4,106,729.12
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>4,106,729.12</u>
Plus 2% CAP Increase	<u>82,134.58</u>
ADJUSTED TAX LEVY	<u>4,188,863.70</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>4,188,863.70</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

4,188,863.70

Exclusions:

Allowable Shared Service Agreements Increase		
Allowable Health Insurance Costs Increase	11,200.00	
Allowable Pension Obligations Increases		
Allowable LOSAP Increase		
Allowable Capital Improvements Increase		
Allowable Debt Service and Capital Leases Inc.	98,890.00	
Recycling Tax appropriation		
Deferred Charge to Future Taxation Unfunded		
Current Year Deferred Charges: Emergencies		
Add Total Exclusions		<u>110,090.00</u>
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		<u>53.00</u>

ADJUSTED TAX LEVY

4,298,900.70

Additions:

New Ratables - Increase for new construction	19,436,100	
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.250</u>	
New Ratable Adjustment to Levy		48,590.25
Amounts approved by Referendum		
Levy CAP Bank Applied		

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

4,347,490.95

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

4,316,358.53

OVER OR (UNDER) 2% LEVY CAP

(31,132.42)

(must be equal or under for Introduction)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2020

Maximum Allowable Amount to be Raised by Taxation	3,976,730
Amount to be Raised by Taxation for Municipal Purpose	3,815,474
Available for Banking (CY 2023)	<u>161,256</u>
Amount Used in CY 2023	
Balance to Expire	<u><u>161,256</u></u>

2021

Maximum Allowable Amount to be Raised by Taxation	4,068,982
Amount to be Raised by Taxation for Municipal Purpose	3,966,982
Available for Banking (CY 2023 - CY 2024)	<u>102,000</u>
Amount Used in CY 2023	
Balance to Carry Forward (CY 2024)	<u><u>102,000</u></u>

2022

Maximum Allowable Amount to be Raised by Taxation	4,106,729
Amount to be Raised by Taxation for Municipal Purpose	4,106,729
Available for Banking (CY 2023 - CY 2025)	<u>-</u>
Amount Used in CY 2023	
Balance to Carry Forward (CY 2024 - CY2025)	<u><u>-</u></u>

2023

Maximum Allowable Amount to be Raised by Taxation	4,347,491
Amount to be Raised by Taxation for Municipal Purpose	4,316,359
Available for Banking (CY 2024 - CY 2026)	<u>31,132</u>

Total Levy CAP Bank

133,132

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
1. Surplus Anticipated	08-101	1,217,000.00	1,225,000.00	1,225,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,217,000.00	1,225,000.00	1,225,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	3,000.00	3,000.00	3,586.00
Other	08-104	300.00	430.00	310.00
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110			
Other	08-109			
Interest and Costs on Taxes	08-112	21,000.00	20,570.00	33,503.12
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			
Sewer User Fees	08-123	443,000.00	443,000.00	671,595.66

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	467,300.00	467,000.00	708,994.78

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200	8,864.46		
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	169,935.00	169,935.00	169,935.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	178,799.46	169,935.00	169,935.00

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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	90,000.00	90,000.00	165,499.00
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations				
(N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	90,000.00	90,000.00	165,499.00

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	61,405.00	60,690.00	60,690.00

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 (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Public and Private Revenues	10-001	105,415.52	41,702.02	41,702.02

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	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	-	95,989.67	95,989.67

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	1,217,000.00	1,225,000.00	1,225,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	467,300.00	467,000.00	708,994.78
Total Section B: State Aid Without Offsetting Appropriations	09-001	178,799.46	169,935.00	169,935.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	90,000.00	90,000.00	165,499.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	61,405.00	60,690.00	60,690.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	105,415.52	41,702.02	41,702.02
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	-	95,989.67	95,989.67
Total Miscellaneous Revenues	13-099	902,919.98	925,316.69	1,242,810.47
4. Receipts from Delinquent Taxes	15-499	55,000.00	55,000.00	146,520.61
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	2,174,919.98	2,205,316.69	2,614,331.08
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	4,316,358.53	4,106,729.12	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	4,316,358.53	4,106,729.12	4,695,532.08
7. Total General Revenues	13-299	6,491,278.51	6,312,045.81	7,309,863.16

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						-		-
Administrative and Executive						-		-
Salaries and Wages	20-100	1	1.00	1.00		1.00		1.00
Other Expenses	20-100	2	2,400.00	2,400.00		2,400.00	684.70	1,715.30
						-		-
Mayor and Council						-		-
Salaries and Wages	20-110	1	12,200.00	12,200.00		12,200.00	12,200.00	-
Other Expenses	20-110	2	5,500.00	5,500.00		5,500.00	2,619.04	2,880.96
Municipal Clerk						-		-
Salaries and Wages	20-120	1	111,000.00	108,000.00		118,000.00	118,000.00	-
Other Expenses	20-120	2	9,000.00	9,000.00		9,000.00	7,340.51	1,659.49
Legal Advertising	20-120	2	4,000.00	4,000.00		4,000.00	3,814.41	185.59
Elections	20-120	2	300.00	300.00		300.00	180.75	119.25
						-		-
Financial Administration						-		-
Salaries and Wages	20-130	1	127,000.00	119,500.00		123,000.00	122,555.61	444.39
Other Expenses	20-130	2	5,000.00	5,000.00		5,000.00	3,559.81	1,440.19
						-		-
Information Technology						-		-
Other Expenses	20-140	2	60,000.00	34,000.00		36,500.00	36,263.72	236.28

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	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
Audit Services						-		-
Other Expenses	20-135	2	14,000.00	14,000.00		14,000.00	13,900.00	100.00
Collection of Taxes						-		-
Salaries and Wages	20-145	1	23,100.00	22,600.00		22,600.00	21,640.24	959.76
Other Expenses	20-145	2	3,500.00	3,500.00		3,500.00	3,340.63	159.37
						-		-
						-		-
Assessment of Taxes						-		-
Salaries and Wages	20-150	1	22,600.00	22,100.00		22,100.00	22,080.96	19.04
Other Expenses	20-150	2	1,500.00	1,500.00		1,500.00	859.39	640.61
						-		-
						-		-
Legal Services and Costs						-		-
Other Expenses	20-155	2	132,000.00	148,000.00		148,000.00	109,590.95	38,409.05
Tax Appeals	20-155	2	25,000.00	25,000.00		25,000.00	8,370.00	16,630.00
Special Litigation	20-155	2	2,000.00	80,000.00		1,500.00	30.00	1,470.00
Engineering Services and Costs						-		-
Other Expenses	20-165	2	85,000.00	85,000.00		145,000.00	109,873.00	35,127.00
						-		-
						-		-

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
Insurance						-	-	
General Liability	23-210	2	100,000.00	92,000.00		92,000.00	90,960.00	1,040.00
Worker's Compensation	23-215	2	64,273.00	62,100.00		62,100.00	62,100.00	-
Medical Waiver	23-222	2	5,000.00	10,000.00		10,000.00	5,000.04	4,999.96
Employee Group Health	23-220	2	457,600.00	440,000.00		440,000.00	386,670.16	53,329.84
						-		-
						-		-
PUBLIC SAFETY						-		-
Aid to Volunteer Ambulance Company	25-260	2	2,500.00	2,500.00		2,500.00	2,500.00	-
Fire						-		-
Other Expenses	25-255	2	28,000.00	28,000.00		28,000.00	21,528.19	6,471.81
Fire Hydrant Service	31-445	2	60,000.00	46,000.00		58,000.00	56,868.04	1,131.96
Police						-		-
Salaries and Wages:						-		-
Officers	25-240	1	1,162,738.82	1,135,000.00		1,185,000.00	1,185,000.00	-
Police Dispatcher	25-250	1	71,400.00	70,000.00		70,000.00	66,590.34	3,409.66
Other Expenses	25-240	2	81,600.00	93,800.00		73,800.00	73,145.55	654.45
American Recovery Act						-		-
Police						-		-
Salaries and Wages	25-240	1	102,261.18			-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	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
Municipal Court						-		-
Salaries and Wages	43-490	1	45,000.00	41,023.00		43,023.00	41,922.96	1,100.04
Other Expenses	43-490	2	3,000.00	3,000.00		3,500.00	3,339.23	160.77
						-		-
Public Defender						-		-
Other Expenses	43-495	2	1,500.00	1,500.00		1,500.00	1,252.52	247.48
Municipal Prosecutor						-		-
Other Expenses	25-275	2	9,000.00	8,400.00		8,400.00	8,400.00	-
						-		-
						-		-
Emergency Management						-		-
Salaries and Wages	25-252	1	6,000.00	6,000.00		6,000.00	6,000.00	-
Other Expenses	25-252	2	2,500.00	2,500.00		2,500.00	170.00	2,330.00
						-		-
Copier	20-120	2	3,400.00	3,400.00		3,400.00	2,541.61	858.39
Postage	20-120	2	4,500.00	4,500.00		4,500.00	460.96	4,039.04
						-		-
						-		-
						-		-
						-		-

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 LAND USE						-		-
Planning Board						-		-
Salaries and Wages	21-180	1	17,000.00	30,800.00		32,800.00	32,339.00	461.00
Other Expenses	21-180	2	60,000.00	60,000.00		50,000.00	32,036.25	17,963.75
						-		-
						-		-
						-		-
Zoning Officer						-		-
Salaries and Wages	22-196	1	8,500.00	9,900.00		7,900.00	6,051.03	1,848.97
Other Expenses	22-196	2	67,000.00	1,250.00		1,250.00	842.38	407.62
						-		-
Code Enforcement						-		-
Salaries and Wages	22-197	1	37,000.00	45,000.00		8,000.00	8,000.00	-
Other Expenses	22-197	2	1,000.00	1,000.00		1,000.00	450.00	550.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
PUBLIC WORKS						-		-
						-		-
Streets and Roads						-		-
Other Expenses	26-290	2	12,000.00	12,000.00		12,000.00	8,473.14	3,526.86
Other Public Works Functions						-		-
Salaries and Wages	26-300	1	229,500.00	225,000.00		225,000.00	218,911.49	6,088.51
Traffic Lights	31-435	2	3,800.00	3,800.00		3,800.00	3,026.25	773.75
						-		-
						-		-
Vehicle Maintenance						-		-
Other Expenses	26-315	2	42,000.00	42,000.00		42,000.00	35,840.46	6,159.54
						-		-
Buildings and Grounds						-		-
Other Expenses	26-310	2	50,000.00	60,000.00		60,000.00	45,254.80	14,745.20
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	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
GARBAGE AND TRASH REMOVAL						-		-
Trash Collection						-		-
Other Expenses						-		-
Garbage Contract	32-465	2	217,350.00	210,000.00		210,000.00	210,000.00	-
Bulk Pickup	32-465	2	16,000.00	16,000.00		16,000.00	11,302.54	4,697.46
						-		-
						-		-
Recycling						-		-
Salaries and Wages	32-465	1	9,000.00	9,000.00		9,000.00	1,906.25	7,093.75
Other Expenses	32-465	2	2,000.00	2,000.00		2,000.00	135.00	1,865.00
HEALTH AND HUMAN SERVICES						-		-
Board of Health						-		-
Other Expenses	27-330	2	350.00	350.00		350.00	25.00	325.00
						-		-
Environmental Health Services						-		-
Other Expenses	27-335	2	1,500.00	1,500.00		1,500.00	937.24	562.76
						-		-
Animal Control Services						-		-
Other Expenses	27-340	2	4,000.00	4,000.00		4,000.00	3,600.00	400.00
						-		-

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
PARKS AND RECREATIONS						-	-	
Recreation Services and Programs						-	-	
Salaries and Wages	28-370	1	1.00	9,000.00		9,000.00	8,745.00	255.00
Other Expenses	28-370	2	1.00	4,000.00		4,000.00	3,897.51	102.49
						-	-	
						-	-	
Beach and Boardwalk Operations						-	-	
Other Expenses	28-380	2	3,000.00	3,000.00		3,000.00		3,000.00
						-	-	
						-	-	
Expenses in Participation in Free County Library						-	-	
Other Expenses	29-392	2	3,000.00	3,000.00		3,000.00	984.00	2,016.00
						-	-	
						-	-	
SEWER DEPARTMENT						-	-	
Sewer						-	-	
Salaries and Wages	31-455	1	57,120.00	56,000.00		56,000.00	52,287.69	3,712.31
Other Expenses	31-455	2	12,400.00	12,400.00		12,400.00	8,660.93	3,739.07
						-	-	
						-	-	

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	27,000.00	39,250.00		44,250.00	41,141.54	3,108.46
Other Expenses	22-195	2	3,000.00	3,000.00		3,000.00	1,383.23	1,616.77
Construction Sub-code Officials						-		-
Salaries and Wages	22-196	1	19,600.00	19,158.00		19,158.00	19,157.76	0.24
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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						-		-
Electricity	31-435	2	25,000.00	25,000.00		25,000.00	22,893.30	2,106.70
Street Lighting	31-435	2	22,000.00	20,000.00		21,500.00	19,052.01	2,447.99
Telephone	31-440	2	40,000.00	38,000.00		40,000.00	38,650.68	1,349.32
Water	31-445	2	17,000.00	17,000.00		17,000.00	16,193.03	806.97
Natural Gas	31-435	2	10,000.00	10,000.00		10,000.00	9,113.13	886.87
Gasoline	31-447	2	45,000.00	48,000.00		44,500.00	44,500.00	-
						-		-
						-		-
Salary and Wage Adjustment	30-425	1	25,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		3,942,496.00	3,791,732.00	-	3,791,732.00	3,517,143.96	274,588.04
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		3,942,496.00	3,791,732.00	-	3,791,732.00	3,517,143.96	274,588.04
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	2,113,022.00	1,979,532.00	-	2,013,032.00	1,984,529.87	28,502.13
Other Expenses (Including Contingent)	34-201	2	1,829,474.00	1,812,200.00	-	1,778,700.00	1,532,614.09	246,085.91

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		78,426.00	89,251.00		89,251.00	89,251.00	-
Social Security System (O.A.S.I.)	36-472		160,000.00	157,000.00		157,000.00	155,230.00	1,770.00
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		321,579.00	318,586.06		318,586.06	318,586.06	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		100.00	100.00		100.00		100.00
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		560,105.00	564,937.06	-	564,937.06	563,067.06	1,870.00
(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		4,502,601.00	4,356,669.06	-	4,356,669.06	4,080,211.02	276,458.04

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
						-		-
						-		-
Ocean County Utility Authority						-		-
Other Expenses	31-456	2	444,290.00	444,290.00		444,290.00	444,290.00	-
Length of Service Awards Program						-		-
Other Expenses	25-286	2	40,000.00	40,000.00		40,000.00	25,344.00	14,656.00
Insurance						-		-
Worker's Compensation	23-215	2	4,094.00			-		-
Employee Group Health	23-221	2	2,400.00			-		-
						-		-
Trash Collection						-		-
Other Expenses						-		-
Garbage Contract	26-305	2	130,650.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		621,434.00	484,290.00	-	484,290.00	469,634.00	14,656.00

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
Appropriations Offset by Increased Fee							
Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

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
RECIPIENT						-		-
Township of Freehold						-		-
Information Technology						-		-
Other Expenses	42-119	2	19,679.04	18,922.92		18,922.92	17,346.01	1,576.91
Brick Township MUA						-		-
Sewer						-		-
Other Expenses	42-120	2	12,869.00	12,494.00		12,494.00	12,494.00	-
Borough of Point Pleasant						-		-
Administrator						-		-
Other Expenses	42-121	2	70,000.00	65,000.00		65,000.00	65,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
PROVIDER						-		-
Borough of Neptune City						-		-
Financial Administration						-		-
Other Expenses		2	36,405.00	35,690.00		35,690.00	33,312.23	2,377.77
Bay Head Board of Education						-		-
Police						-		-
Salaries and Wages		2	25,000.00	25,000.00		25,000.00	24,410.46	589.54
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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	163,953.04	157,106.92	-	157,106.92	152,562.70	4,544.22

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
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-	-	-
Clean Communities Program	41-602	2		5,212.55		5,212.55	5,212.55	-
Body Armor	41-502	2	983.96	826.42		826.42	826.42	-
Recycling Tonnage Grant	41-569	2	2,170.38	3,215.46		3,215.46	3,215.46	-
Alcohol Education and Rehabilitation Fund	41-501	2		947.59		947.59	947.59	-
						-	-	-
Homeland Security Grant	41-540	2		16,500.00		16,500.00	16,500.00	-
						-	-	-
STEM Program	41-877	2		8,000.00		8,000.00	8,000.00	-
						-	-	-
						-	-	-
						-	-	-
Distracted Driving Grant	41-508	1		7,000.00		7,000.00	7,000.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	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 (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		3,154.34	41,702.02	-	41,702.02	41,702.02	-
Total Operations - Excluded from "CAPS"	34-305		788,541.38	683,098.94	-	683,098.94	663,898.72	19,200.22
Detail:								
Salaries & Wages	34-305	1	-	7,000.00	-	7,000.00	7,000.00	-
Other Expenses	34-305	2	788,541.38	676,098.94	-	676,098.94	656,898.72	19,200.22

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		85,000.00	85,000.00	-	85,000.00	85,000.00	-

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
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		1,298,541.38	1,290,198.94	-	1,290,198.94	1,270,945.87	19,200.22

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 "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
(K) District School Purposes {Items (I) and (J) - Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		1,298,541.38	1,290,198.94	-	1,290,198.94	1,270,945.87	19,200.22
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		5,801,142.38	5,646,868.00	-	5,646,868.00	5,351,156.89	295,658.26
(M) Reserve for Uncollected Taxes	50-899		690,136.13	665,177.81	XXXXXXXXXX	665,177.81	665,177.81	XXXXXXXXXX
9. Total General Appropriations	34-499		6,491,278.51	6,312,045.81	-	6,312,045.81	6,016,334.70	295,658.26

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2022	
Summary of Appropriations		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	4,502,601.00	4,356,669.06	-	4,356,669.06	4,080,211.02	276,458.04
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	621,434.00	484,290.00	-	484,290.00	469,634.00	14,656.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	163,953.04	157,106.92	-	157,106.92	152,562.70	4,544.22
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	3,154.34	41,702.02	-	41,702.02	41,702.02	-
Total Operations Excluded from "CAPS"	34-305	788,541.38	683,098.94	-	683,098.94	663,898.72	19,200.22
(C) Capital Improvements	44-999	85,000.00	85,000.00	-	85,000.00	85,000.00	-
(D) Municipal Debt Service	45-999	425,000.00	522,100.00	-	522,100.00	522,047.15	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	690,136.13	665,177.81	XXXXXXXXXX	665,177.81	665,177.81	XXXXXXXXXX
Total General Appropriations	34-499	6,491,278.51	6,312,045.81	-	6,312,045.81	6,016,334.70	295,658.26

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; Recycling Program; Uniform Fire Safety Act Penalty Monies; Municipal Public Defender; Outside Employment of Off-Duty Municipal Police Officers; Accumulated Absences; Affordable Housing Trust; Developer's Escrow Fund; DARE Program; Law Enforcement Trust Fund; Parking Offenses Adjudication Act; Restoration of Borough Parks & Grounds - Hurricane Sandy Donations; Storm Recovery Fund; Park Bench Donations; Recreation Trust Fund; Community Development Block Grant

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	3,993,022.59
Due from State of N.J.(c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	129,452.46
Tax Title Lien Receivable	1110400	
Property Acquired by Tax Title Lien Liquidation	1110500	
Other Receivables	1110600	19,156.53
Deferred Charges Required to be in 2023 Budget	1110700	-
Deferred Charges Required to be in Budgets Subsequent to 2023	1110800	-
Total Assets	1110900	4,141,631.58

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	1,855,681.25
Reserves for Receivables	2110200	148,608.99
Surplus	2110300	2,137,341.34
Total Liabilities, Reserves and Surplus	XXXXXX	4,141,631.58

School Tax Levy Unpaid	2220170	1,809,593.50
Less: School Tax Deferred	2220200	887,760.62
*Balance Included in Above "Cash Liabilities"	2220300	921,832.88

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

		YEAR 2022	YEAR 2021
Surplus Balance, January 1	2310100	2,015,169.54	1,665,468.52
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2022: 99.14%, 2021: 98.92%)	2310200	14,744,707.52	14,218,493.49
Delinquent Taxes	2310300	146,520.61	107,568.97
Other Revenues and Additions to Income	2310400	1,592,112.07	1,605,140.58
Total Funds	2310500	18,498,509.74	17,596,671.56
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXX	XXXXXXXX
Municipal Appropriations	2310600	5,646,815.15	5,652,124.97
School Taxes (Including Local and Regional)	2310700	3,762,499.00	3,365,355.00
County Taxes (Including Added Tax Amounts)	2310800	6,951,854.25	6,749,077.43
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000		39,944.62
Total Expenditures and Tax Requirements	2311100	16,361,168.40	15,806,502.02
Less: Expenditures to be Raised by Future Taxes	2311200	-	225,000.00
Total Adjusted Expenditures and Tax Requirements	2311300	16,361,168.40	15,581,502.02
Surplus Balance, December 31	2311400	2,137,341.34	2,015,169.54

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2023 Budget

Surplus Balance, December 31	2311500	2,137,341.34
Current Surplus Anticipated in 2023 Budget	2311600	1,217,000.00
Surplus Balance Remaining	2311700	920,341.34

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 BAY HEAD
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The capital projects listed within the three year capital budget are based upon discussion with the Department Heads, Administration and the Borough Council.

Based on the needs of the Borough, ordinances will be adopted to provide the funding necessary for certain projects.

**CAPITAL BUDGET (Current Year Action)
2023**

Local Unit BOROUGH OF BAY HEAD

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	
Information Technology Improvements		25,000.00				25,000.00			
		-							
Strickland Street Improvements		475,000.00					274,750.00	200,250.00	
Sewer System Improvements		3,200,000.00							3,200,000.00
Scow Ditch Bulkhead		400,000.00							400,000.00
Public Works Building Improvements		70,000.00							70,000.00
New Utility Truck		75,000.00			3,750.00			71,250.00	
Additional Funding for Fuel Dispensing System Upgrade		9,000.00			450.00			8,550.00	
Roll Off Container Truck		160,000.00							160,000.00
Pickup Truck		40,000.00							40,000.00
Mower		5,000.00							5,000.00
Replace Gazebo Roof		6,800.00				6,800.00			
		-							
Mobile Radios for Police		18,000.00			900.00			17,100.00	
Police Vehicle		118,000.00							118,000.00
ATV Off Road Vehicle		18,000.00							18,000.00
		-							
		-							
TOTAL - THIS PAGE	XXXXX	4,619,800.00	-	-	5,100.00	31,800.00	274,750.00	297,150.00	4,011,000.00

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

Local Unit

BOROUGH OF BAY HEAD

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
Information Technology Improvements		25,000.00		25,000.00					
		-							
Strickland Street Improvements		475,000.00		475,000.00					
Sewer System Improvements		3,200,000.00			1,600,000.00	1,600,000.00			
Scow Ditch Bulkhead		400,000.00			400,000.00				
Public Works Building Improvements		70,000.00			70,000.00				
New Utility Truck		75,000.00		75,000.00					
Additional Funding for Fuel Dispensing System Upgrade		9,000.00		9,000.00					
Roll Off Container Truck		160,000.00				160,000.00			
Pickup Truck		40,000.00			40,000.00				
Mower		5,000.00			5,000.00				
Replace Gazebo Roof		6,800.00		6,800.00					
		-							
Mobile Radios for Police		18,000.00		18,000.00					
Police Vehicle		118,000.00			59,000.00	59,000.00			
ATV Off Road Vehicle		18,000.00			18,000.00				
		-							
		-							
TOTAL - THIS PAGE	XXXXX	4,619,800.00	XXXXXXXXXX	608,800.00	2,192,000.00	1,819,000.00	-	-	-

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

Local Unit BOROUGH OF BAY HEAD

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	7d School	
Information Technology Improvements	25,000.00				25,000.00						
	-			-							
Strickland Street Improvements	475,000.00					200,250.00	274,750.00				
Sewer System Improvements	3,200,000.00			160,000.00			3,040,000.00				
Scow Ditch Bulkhead	400,000.00			20,000.00			380,000.00				
Public Works Building Improvements	70,000.00			3,500.00			66,500.00				
New Utility Truck	75,000.00			3,750.00			71,250.00				
Additional Funding for Fuel Dispensing System Upgrade	9,000.00			450.00			8,550.00				
Roll Off Container Truck	160,000.00			8,000.00			152,000.00				
Pickup Truck	40,000.00			2,000.00			38,000.00				
Mower	5,000.00			250.00			4,750.00				
Replace Gazebo Roof	6,800.00				6,800.00						
	-			-							
Mobile Radios for Police	18,000.00			900.00			17,100.00				
Police Vehicle	118,000.00			5,900.00			112,100.00				
ATV Off Road Vehicle	18,000.00			900.00			17,100.00				
	-			-							
	-			-							
TOTAL - THIS PAGE	4,619,800.00	-	-	205,650.00	31,800.00	200,250.00	4,182,100.00	-	-	-	

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

Contracting Unit: BOROUGH OF BAY HEAD

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.

Date

Clerk of the Governing Body