

# 2024 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2024 BUDGET)

**CAP**

MUNICIPALITY: BOROUGH OF BAY HEAD

COUNTY: OCEAN

<u>William W. Curtis</u> Mayor's Name	<u>12/31/2027</u> Term Expires
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Municipal Officials	
<u>Antoinette Jones</u> Municipal Clerk	1/1/2024 Date of Orig. Appt. C-1787 Cert. No.
<u>John D. Antonides</u> Tax Collector	T-1346 Cert. No.
<u>William E. Antonides, Jr.</u> Chief Financial Officer	N-0168 Cert. No.
<u>Robert A. Hulsart</u> Registered Municipal Accountant	158 Lic. No.
<u>Jean L. Cipriani</u> Municipal Attorney	

Governing Body Members	
Name	Term Expires
<u>Dennis J. Shanning, Council President</u>	<u>12/31/2024</u>
<u>Jennifer Barnes-Gambert</u>	<u>12/31/2026</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>12/31/2026</u>

**Official Mailing Address of Municipality**

Municipal Building  
83 Bridge Avenue  
Bay Head, NJ 08742

Fax #: 732-899-5174

# 2024 MUNICIPAL BUDGET

Municipal Budget of the \_\_\_\_\_ Borough of Bay Head Borough, County of Ocean for the Fiscal Year 2024

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

1st day of April, 2024

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 1st day of April, 2024

DocuSigned by:  
Antoinette Joss  
Clerk  
83 Bridge Avenue  
Address  
Bay Head, NJ 08742  
Address  
732-892-0636  
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 1st day of April, 2024

DocuSigned by:  
Robert A. Hulsart  
Registered Municipal Accountant  
2807 Hurley Pond Road  
Address  
Wall, NJ 07719  
Address  
732-681-4990  
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 1st day of April, 2024

DocuSigned by:  
[Signature]  
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: \_\_\_\_\_

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of BAY HEAD, County of OCEAN for the Fiscal Year 2024

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2024;

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

in the issue of April 5, 2024

The Governing Body of the BOROUGH of BAY HEAD does hereby approve the following as the Budget for the year 2024:

RECORDED VOTE
(Insert Last Name)

Ayes
Shanning
Cornell
Gates
MacPherson

Nays

Abstained

Absent
Barnes-Gambert
Jones

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 April 1, 2024.

A Hearing on the Budget and Tax Resolution will be held at Municipal Building, on May 6, 2024 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2024 may be presented by taxpayers or other interested persons.

## EXPLANATORY STATEMENT

### SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

			YEAR 2024
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>			XXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>			XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}</b>			4,784,900.00
<b>2. Appropriations excluded from "CAPS" -</b>			XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}</b>			1,146,685.15
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>			-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>			1,146,685.15
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b>	<b>95.50%</b>	<b>Percent of Tax Collections</b>	748,468.42
		Building Aid Allowance 2024 - \$ _____	
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>		for Schools-State Aid 2023 - \$ _____	6,680,053.57
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>			2,144,422.04
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>			XXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>			4,535,631.53
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>			-
<b>(c) Minimum Library Tax</b>			-

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2023 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	6,552,125.02	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	29,920.00	-	-	-	-	-	-
Total Appropriations	6,582,045.02	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	6,175,707.25	-	-	-	-	-	-
Reserved	406,337.77	-	-	-	-	-	-
Unexpended Balances Canceled	(0.00)	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	6,582,045.02	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2023	6,517,278.51	Allowable Operating Appropriations before	
Cap Base Adjustment:	<u>92,144.00</u>	Additional Exceptions per (N.J.S.A. 40A:4-45.3)	4,736,263.63
Subtotal	6,609,422.51		
Exceptions Less:		Additions:	
Total Other Operations	621,434.00	New Construction (Assessor Certification)	41,362.62
Total Uniform Construction Code		2022 Cap Bank Utilized	36,292.98
Total Interlocal Service Agreement	163,953.04	2023 Cap Bank Utilized	43,566.69
Total Additional Appropriations			
Total Capital Improvements	85,000.00		
Total Debt Service	425,000.00		
Transferred to Board of Education		Total Additions	<u>121,222.29</u>
Type I School Debt			
Total Public & Private Programs	3,154.34	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	<u>4,857,485.92</u>
Judgements			
Total Deferred Charges			
Cash Deficit		Additional Increase to COLA rate. 3.5%	
Reserve for Uncollected Taxes	<u>690,136.13</u>	Amount of Increase allowable. 1.0%	<u>46,207.45</u>
Total Exceptions	1,988,677.51		
Amount on Which CAP is Applied	4,620,745.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>4,903,693.37</u>
2.5% CAP	<u>115,518.63</u>		
Allowable Operating Appropriations before		Total General Appropriations for Municipal Purposes	<u>4,784,900.00</u>
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	4,736,263.63	(Sheet 19, H-1)	
		Over or (Under) Appropriations Cap	<u>(118,793.37)</u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

**BUDGET MESSAGE**

**RECAP OF GROUP INSURANCE APPROPRIATION**

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

Estimated Group Insurance Costs - 2024 \$ 509,289.32

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>64,289.32</u>	
		<u>445,000.00</u>

Budgeted Group Insurance - Inside CAP		<u>445,000.00</u>
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Budgeted Group Insurance - Utilities		<u>                    </u>
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Budgeted Group Insurance - Outside CAP		<u>                    </u>
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TOTAL		<u><u>445,000.00</u></u>
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Instead of receiving Health Benefits, 3 employees have elected an opt-out for 2024. This opt-out amount is budgeted separately.

Health Benefits Waiver		
Salaries and Wages		<u><u>\$ 15,015.00</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	4,316,358.53
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>4,316,358.53</u>
Plus 2% CAP Increase	<u>86,327.17</u>
<b>ADJUSTED TAX LEVY</b>	<u>4,402,685.70</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>4,402,685.70</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

4,402,685.70

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	
Allowable Pension Obligations Increases	47,932.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	
Add Total Exclusions	<u>47,932.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	

**ADJUSTED TAX LEVY**

4,450,617.70

Additions:

New Ratables - Increase for new construction	15,908,700
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.260</u>
New Ratable Adjustment to Levy	41,362.62
Amounts approved by Referendum	
Levy CAP Bank Applied	43,651.20

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

4,535,631.52

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

4,535,631.53

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

0.00

(must be equal or under for Introduction)



EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**"2010" LEVY CAP BANKS:**

**2021**

Maximum Allowable Amount to be Raised by Taxation	4,068,982
Amount to be Raised by Taxation for Municipal Purpose	<u>3,966,982</u>
Available for Banking (CY 2024)	102,000
Amount Used in CY 2024	<u>12,466</u>
Balance to Expire	<u><u>89,534</u></u>

**2022**

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

**2023**

Maximum Allowable Amount to be Raised by Taxation	4,347,544
Amount to be Raised by Taxation for Municipal Purpose	<u>4,316,359</u>
Available for Banking (CY 2024 - CY 2026)	31,185
Amount Used in CY 2024	<u>31,185</u>
Balance to Carry Forward (CY 2025 - CY2026)	<u><u>-</u></u>

**2024**

Maximum Allowable Amount to be Raised by Taxation	4,535,632
Amount to be Raised by Taxation for Municipal Purpose	<u>4,535,632</u>
Available for Banking (CY 2025 - CY 2027)	(0)

**Total Levy CAP Bank**

(0)

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>1. Surplus Anticipated</b>	08-101	1,273,000.00	1,243,000.00	1,243,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	1,273,000.00	1,243,000.00	1,243,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	3,000.00	3,000.00	3,346.00
Other	08-104	300.00	300.00	635.00
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	21,000.00	34,946.21
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	678,924.26

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	08-001	467,300.00	467,300.00	717,851.47







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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services</b>				
<b>Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	11-001	64,135.00	61,405.00	69,405.00





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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Recycling Tonnage Grant	10-569		2,170.38	2,170.38
Drunk Driving Enforcement Fund	10-510			-
Clean Communities Program	10-602		5,846.51	5,846.51
Alcohol Education and Rehabilitation Fund	10-501	2,985.27		-
Body Worn Cameras	10-502			-
Body Armor	10-505	1,139.88	983.96	983.96
Distracted Driving Grant	10-508			-
Homeland Security Grant	10-540			-
				-
American Rescue Plan	10-869		102,261.18	102,261.18
Drive Sober or Get Pulled Over	10-509		7,000.00	7,000.00
Stormwater Assistance Grant	10-564		15,000.00	15,000.00
Click It or Ticket	10-507		7,000.00	7,000.00
				-
				-
				-
				-
				-
				-

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	4,125.15	140,262.03	140,262.03





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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	1,273,000.00	1,243,000.00	1,243,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	467,300.00	467,300.00	717,851.47
Total Section B: State Aid Without Offsetting Appropriations	09-001	190,861.89	178,799.46	178,799.46
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	90,000.00	90,000.00	159,164.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	64,135.00	61,405.00	69,405.00
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	4,125.15	140,262.03	140,262.03
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	-	-	-
<b>Total Miscellaneous Revenues</b>	13-099	816,422.04	937,766.49	1,265,481.96
<b>4. Receipts from Delinquent Taxes</b>	15-499	55,000.00	55,000.00	129,452.46
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	2,144,422.04	2,235,766.49	2,637,934.42
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	4,535,631.53	4,316,358.53	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	4,535,631.53	4,316,358.53	4,878,836.72
<b>7. Total General Revenues</b>	13-299	6,680,053.57	6,552,125.02	7,516,771.14

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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	2,201.41	198.59
						-		-
Mayor and Council						-		-
Salaries and Wages	20-110	1	22,700.00	12,200.00		12,200.00	11,800.00	400.00
Other Expenses	20-110	2	6,200.00	5,500.00		5,875.00	5,867.79	7.21
Municipal Clerk						-		-
Salaries and Wages	20-120	1	25,000.00	66,000.00		63,000.00	62,724.82	275.18
Other Expenses	20-120	2	9,500.00	9,000.00		9,000.00	8,653.21	346.79
Legal Advertising	20-120	2	4,000.00	4,000.00		4,000.00	2,292.88	1,707.12
Elections	20-120	2	300.00	300.00		300.00		300.00
Shared Service - Municipal Clerk	20-120	2		45,000.00		45,000.00	45,000.00	-
Financial Administration						-		-
Salaries and Wages	20-130	1	82,438.00	127,000.00		127,000.00	120,120.37	6,879.63
Other Expenses	20-130	2	5,500.00	5,000.00		5,000.00	3,823.56	1,176.44
						-		-
Information Technology						-		-
Other Expenses	20-140	2	60,000.00	60,000.00		60,000.00	52,937.08	7,062.92

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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	46,872.00	23,100.00		26,880.00	23,355.57	3,524.43
Other Expenses	20-145	2	3,500.00	3,500.00		3,500.00	3,003.28	496.72
						-		-
						-		-
Assessment of Taxes						-		-
Salaries and Wages	20-150	1	23,500.00	22,600.00		26,360.00	22,522.08	3,837.92
Other Expenses	20-150	2	1,500.00	1,500.00		1,500.00	1,384.68	115.32
Tax Map	20-150	2			29,920.00	29,920.00	29,920.00	-
						-		-
Legal Services and Costs						-		-
Other Expenses	20-155	2	132,000.00	132,000.00		132,000.00	110,284.30	21,715.70
Tax Appeals	20-155	2	25,000.00	25,000.00		6,000.00	1,110.00	4,890.00
Special Litigation	20-155	2	2,000.00	2,000.00		2,000.00	390.00	1,610.00
Engineering Services and Costs						-		-
Other Expenses	20-165	2	85,000.00	85,000.00		77,460.00	35,650.75	41,809.25
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Insurance						-		-
General Liability	23-210	2	85,000.00	100,000.00		100,000.00	71,667.00	28,333.00
Worker's Compensation	23-215	2	85,534.00	64,273.00		64,273.00	64,273.00	-
Medical Waiver	23-222	2	15,015.00	5,000.00		5,001.00	5,000.04	0.96
Employee Group Health	23-220	2	445,000.00	457,600.00		444,549.00	429,469.52	15,079.48
						-		-
						-		-
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	24,051.06	3,948.94
Fire Hydrant Service	31-445	2	61,000.00	60,000.00		61,000.00	53,127.80	7,872.20
Police						-		-
Salaries and Wages:						-		-
Officers	25-240	1	1,425,000.00	1,188,738.82		1,217,188.82	1,191,180.69	26,008.13
Police Dispatcher	25-250	1	80,000.00	71,400.00		75,400.00	75,394.18	5.82
Other Expenses	25-240	2	88,600.00	81,600.00		81,600.00	74,095.68	7,504.32
American Recovery Act						-		-
Police						-		-
Salaries and Wages	25-240	1		102,261.18		102,261.18	102,261.18	-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court						-		-
Salaries and Wages	43-490	1	47,000.00	45,000.00		45,500.00	42,782.08	2,717.92
Other Expenses	43-490	2	3,775.00	3,000.00		3,775.00	3,765.47	9.53
						-		-
Public Defender						-		-
Other Expenses	43-495	2	1,500.00	1,500.00		1,500.00	331.48	1,168.52
Municipal Prosecutor						-		-
Other Expenses	25-275	2	9,300.00	9,000.00		9,150.00	9,150.00	-
						-		-
						-		-
Emergency Management						-		-
Salaries and Wages	25-252	1	6,000.00	6,000.00		6,000.00	5,250.00	750.00
Other Expenses	25-252	2	2,500.00	2,500.00		2,500.00	354.33	2,145.67
						-		-
Copier	20-120	2	3,400.00	3,400.00		3,400.00	3,089.97	310.03
Postage	20-120	2	4,500.00	4,500.00		4,500.00	3,606.54	893.46
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
MUNICIPAL LAND USE						-	-	
Planning Board						-	-	
Salaries and Wages	21-180	1	21,000.00	17,000.00		18,400.00	215.20	
Other Expenses	21-180	2	34,000.00	60,000.00		33,600.00	3,661.47	
						-	-	
						-	-	
						-	-	
Zoning Officer						-	-	
Salaries and Wages	22-196	1	8,500.00	8,500.00		8,500.00	5,312.47	
Other Expenses	22-196	2	67,000.00	67,000.00		62,300.00	47.32	
						-	-	
Code Enforcement						-	-	
Salaries and Wages	22-197	1	38,150.00	37,000.00		37,200.00	65.50	
Other Expenses	22-197	2	800.00	1,000.00		800.00	661.67	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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	8,510.24	3,489.76
Other Public Works Functions						-	-	
Salaries and Wages	26-300	1	221,000.00	229,500.00		229,500.00	210,918.49	18,581.51
Traffic Lights	31-435	2	3,800.00	3,800.00		3,800.00	3,258.43	541.57
						-	-	
						-	-	
Vehicle Maintenance						-	-	
Other Expenses	26-315	2	47,000.00	42,000.00		47,000.00	46,158.90	841.10
						-	-	
Buildings and Grounds						-	-	
Other Expenses	26-310	2	73,202.00	50,000.00		50,000.00	49,648.42	351.58
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
GARBAGE AND TRASH REMOVAL						-	-	
Trash Collection						-	-	
Other Expenses						-	-	
Garbage Contract	32-465	2	325,000.00	217,350.00		217,350.00	166,962.88	50,387.12
Bulk Pickup	32-465	2	16,000.00	16,000.00		16,000.00	6,458.49	9,541.51
						-	-	
						-	-	
Recycling						-	-	
Salaries and Wages	32-465	1	9,000.00	9,000.00		9,000.00	4,805.43	4,194.57
Other Expenses	32-465	2	2,000.00	2,000.00		2,000.00	1,339.52	660.48
HEALTH AND HUMAN SERVICES						-	-	
Board of Health						-	-	
Other Expenses	27-330	2	350.00	350.00		350.00	149.50	200.50
						-	-	
Environmental Health Services						-	-	
Other Expenses	27-335	2	4,500.00	1,500.00		1,500.00	1,336.98	163.02
						-	-	
Animal Control Services						-	-	
Other Expenses	27-340	2	4,000.00	4,000.00		4,000.00	3,200.00	800.00
						-	-	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
PARKS AND RECREATIONS						-	-	
Recreation Services and Programs						-	-	
Salaries and Wages	28-370	1	1.00	1.00		1.00	1.00	
Other Expenses	28-370	2	1.00	1.00		1.00	1.00	
						-	-	
						-	-	
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	715.00	
						-	-	
						-	-	
SEWER DEPARTMENT						-	-	
Sewer						-	-	
Salaries and Wages	31-455	1	57,000.00	57,120.00		57,120.00	53,793.58	
Other Expenses	31-455	2	12,400.00	12,400.00		12,400.00	6,266.36	
						-	-	
						-	-	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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	37,000.00	27,000.00		34,500.00	34,140.02	359.98
Other Expenses	22-195	2	3,000.00	3,000.00		3,000.00	669.03	2,330.97
Construction Sub-code Officials						-		-
Salaries and Wages	22-196	1	20,124.00	19,600.00		19,600.00	19,539.36	60.64
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Utilities						-		-
Electricity	31-435	2	25,000.00	25,000.00		25,000.00	18,265.99	6,734.01
Street Lighting	31-435	2	22,000.00	22,000.00		22,000.00	21,802.65	197.35
Telephone	31-440	2	40,000.00	40,000.00		40,000.00	39,773.15	226.85
Water	31-445	2	19,000.00	17,000.00		19,000.00	18,026.01	973.99
Natural Gas	31-435	2	10,000.00	10,000.00		10,000.00	8,407.82	1,592.18
Gasoline	31-447	2	45,000.00	45,000.00		45,000.00	40,217.34	4,782.66
						-		-
						-		-
Salary and Wage Adjustment	30-425	1	25,000.00	25,000.00		25,000.00		25,000.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Operations {Item 8(A)} within "CAPS"</b>	34-199		4,153,863.00	3,968,496.00	29,920.00	3,983,416.00	3,633,491.76	349,924.24
<b>B. Contingent</b>	35-470	2			XXXXXXXXXX	-		-
<b>Total Operations Including Contingent - within "CAPS"</b>	34-201		4,153,863.00	3,968,496.00	29,920.00	3,983,416.00	3,633,491.76	349,924.24
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	34-201	1	2,195,286.00	2,094,022.00	-	2,140,612.00	2,039,094.68	101,517.32
<b>Other Expenses (Including Contingent)</b>	34-201	2	1,958,577.00	1,874,474.00	29,920.00	1,842,804.00	1,594,397.08	248,406.92





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		91,976.00	78,426.00		78,426.00	78,426.00	-
Social Security System (O.A.S.I.)	36-472		175,000.00	160,000.00		175,000.00	173,644.26	1,355.74
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		363,961.00	321,579.00		321,579.00	321,579.00	-
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
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		<b>631,037.00</b>	<b>560,105.00</b>	<b>-</b>	<b>575,105.00</b>	<b>573,649.26</b>	<b>1,455.74</b>
<b>(F) Judgments</b>	37-480					-		XXXXXXXXXX
<b>(G) Cash Deficit of Preceding Year</b>	46-855					-		-
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>		<b>4,784,900.00</b>	<b>4,528,601.00</b>	<b>29,920.00</b>	<b>4,558,521.00</b>	<b>4,207,141.02</b>	<b>351,379.98</b>

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
Ocean County Utility Authority						-		-
Other Expenses	31-456	2	490,000.00	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		40,000.00
Insurance						-		-
Worker's Compensation	23-215	2		4,094.00		4,094.00	4,094.00	-
Employee Group Health	23-221	2		2,400.00		2,400.00	2,400.00	-
						-		-
Trash Collection						-		-
Other Expenses						-		-
Garbage Contract	26-305	2		130,650.00		130,650.00	130,650.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>		530,000.00	621,434.00	-	621,434.00	581,434.00	40,000.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>Uniform Construction Code</b>	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
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
<b>Total Uniform Construction Code Appropriations</b>	22-999	-	-	-	-	-	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
RECIPIENT						-		-
Township of Freehold						-		-
Information Technology						-		-
Other Expenses	42-119	2	20,880.00	19,679.04		19,679.04	18,039.12	1,639.92
Brick Township MUA						-		-
Sewer						-		-
Other Expenses	42-120	2	13,255.00	12,869.00		12,869.00		12,869.00
Borough of Point Pleasant						-		-
Administrator						-		-
Other Expenses	42-121	2	80,000.00	70,000.00		70,000.00	70,000.00	-
Borough Clerk						-		-
Other Expenses	42-119	2	75,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
PROVIDER						-		-
Borough of Neptune City						-		-
Financial Administration						-		-
Other Expenses	42-104	2	37,135.00	36,405.00		36,405.00	35,956.13	448.87
Bay Head Board of Education						-		-
Police						-		-
Salaries and Wages	42-106	2	27,000.00	25,000.00		25,000.00	25,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
<b>Total Interlocal Municipal Service Agreements</b>	42-999	253,270.00	163,953.04	-	163,953.04	148,995.25	14,957.79



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)</b>	34-303		-	-	-	-	-	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899					-	-	-
Clean Communities Program	41-602	2		5,846.51		5,846.51	5,846.51	-
Body Armor	41-502	2	1,139.88	983.96		983.96	983.96	-
Recycling Tonnage Grant	41-569	2		2,170.38		2,170.38	2,170.38	-
Alcohol Education and Rehabilitation Fund	41-501	2	2,985.27			-	-	-
Click It or Ticket	41-507	1		7,000.00		7,000.00	7,000.00	-
Homeland Security Grant	41-540	2				-	-	-
Drive Sober or Get Pulled Over	41-509	1		7,000.00		7,000.00	7,000.00	-
STEM Program	41-877	2				-	-	-
Stormwater Management Grant	41-564	2		15,000.00		15,000.00	15,000.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-





## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(C) Capital Improvements - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999		30,000.00	85,000.00	-	85,000.00	85,000.00	-





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"								
<b>(1) DEFERRED CHARGES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		29,290.00		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
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999		29,290.00	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480					-		XXXXXXXXXX
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-</b>	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	34-309		1,146,685.15	1,333,387.89	-	1,333,387.89	1,278,430.10	54,957.79



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999		-	-	-	-	-	XXXXXXXXXX
<b>(J) Deferred Charges and Statutory Expenditures - Local School -</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
<b>(K) District School Purposes {Items (I) and (J) - Excluded from "CAPS"</b>	29-410		-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399		1,146,685.15	1,333,387.89	-	1,333,387.89	1,278,430.10	54,957.79
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400		5,931,585.15	5,861,988.89	29,920.00	5,891,908.89	5,485,571.12	406,337.77
<b>(M) Reserve for Uncollected Taxes</b>	50-899		748,468.42	690,136.13	XXXXXXXXXX	690,136.13	690,136.13	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499		6,680,053.57	6,552,125.02	29,920.00	6,582,045.02	6,175,707.25	406,337.77

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2023	
Summary of Appropriations		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for</b>	34-299	4,784,900.00	4,528,601.00	29,920.00	4,558,521.00	4,207,141.02	351,379.98
<b>Municipal Purposes within "CAPS"</b>	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Other Operations</b>	34-300	530,000.00	621,434.00	-	621,434.00	581,434.00	40,000.00
<b>Uniform Construction Code</b>	22-999	-	-	-	-	-	-
<b>Shared Service Agreements</b>	42-999	253,270.00	163,953.04	-	163,953.04	148,995.25	14,957.79
<b>Additional Appropriations Offset by Revenues</b>	34-303	-	-	-	-	-	-
<b>Public &amp; Private Programs Offset by Revenues</b>	40-999	4,125.15	38,000.85	-	38,000.85	38,000.85	-
<b>Total Operations Excluded from "CAPS"</b>	34-305	787,395.15	823,387.89	-	823,387.89	768,430.10	54,957.79
<b>(C) Capital Improvements</b>	44-999	30,000.00	85,000.00	-	85,000.00	85,000.00	-
<b>(D) Municipal Debt Service</b>	45-999	300,000.00	425,000.00	-	425,000.00	425,000.00	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	46-999	29,290.00	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	37-480	-	-	-	-	-	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of Local Finance Board</b>	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	50-899	748,468.42	690,136.13	XXXXXXXXXX	690,136.13	690,136.13	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	6,680,053.57	6,552,125.02	29,920.00	6,582,045.02	6,175,707.25	406,337.77

## DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	53-101			
Deficit ( Utility Budget)	53-885			
<b>Total Utility Assessment Revenues</b>	<b>53-899</b>	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
<b>Total Utility Assessment Appropriations</b>	<b>53-999</b>	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2024 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, 2023**

ASSETS	
Cash and Investments	4,289,520.72
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	xxxxxxx
Taxes Receivable	171,036.21
Tax Title Lien Receivable	
Property Acquired by Tax Title Lien Liquidation	
Other Receivables	22,062.37
Deferred Charges Required to be in 2024 Budget	5,984.00
Deferred Charges Required to be in Budgets Subsequent to 2024	23,936.00
<b>Total Assets</b>	<b>4,512,539.30</b>

**LIABILITIES, RESERVES AND SURPLUS**

*Cash Liabilities	1,917,683.17
Reserves for Receivables	193,098.58
Surplus	2,401,757.55
<b>Total Liabilities, Reserves and Surplus</b>	<b>4,512,539.30</b>

School Tax Levy Unpaid	1,863,299.50
Less: School Tax Deferred	887,760.62
*Balance Included in Above "Cash Liabilities"	975,538.88

	YEAR 2023	YEAR 2022
Surplus Balance, January 1	2,137,341.34	2,015,169.54
CURRENT REVENUE ON A CASH BASIS:	xxxxxxx	xxxxxxx
Current Taxes:*(Percentage Collected 2023: 98.97%, 2022: 99.12%)	16,023,285.65	14,744,707.52
Delinquent Taxes	129,452.46	146,520.61
Other Revenues and Additions to Income	1,784,161.18	1,592,112.07
<b>Total Funds</b>	<b>20,074,240.63</b>	<b>18,498,509.74</b>
EXPENDITURES AND TAX REQUIREMENTS:	xxxxxxx	xxxxxxx
Municipal Appropriations	5,865,908.89	5,646,815.15
School Taxes (Including Local and Regional)	3,872,310.00	3,762,499.00
County Taxes (Including Added Tax Amounts)	7,962,275.06	6,951,854.25
Special District Taxes		
Other Expenditures and Deductions from Income	1,909.13	
<b>Total Expenditures and Tax Requirements</b>	<b>17,702,403.08</b>	<b>16,361,168.40</b>
Less: Expenditures to be Raised by Future Taxes	29,920.00	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>17,672,483.08</b>	<b>16,361,168.40</b>
<b>Surplus Balance, December 31</b>	<b>2,401,757.55</b>	<b>2,137,341.34</b>

\*Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2024 Budget**

Surplus Balance, December 31	2,401,757.55
Current Surplus Anticipated in 2024 Budget	1,273,000.00
<b>Surplus Balance Remaining</b>	<b>1,128,757.55</b>

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

2024

**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)  
2024**

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 - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Acquisition of Fire Chief Vehicle		80,000.00			4,000.00			76,000.00	
W. Lake, Mount and Forsyth Road Improvements		420,000.00					330,000.00	90,000.00	
Information Technology Improvements		25,000.00							25,000.00
Police Vehicle		130,000.00			3,250.00			61,750.00	65,000.00
Portable Radio for Police		9,500.00			475.00			9,025.00	
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
Roll Off Container Truck		160,000.00							160,000.00
Fire Department Equipment		14,000.00			700.00			13,300.00	
Fire Department Assistant Chief's Vehicle		80,000.00							80,000.00
Rescue Vehicle Replacement		250,000.00							250,000.00
		-							
		-							
		-							
		-							
		-							
		-							
<b>TOTAL - THIS PAGE</b>	XXXXX	4,838,500.00	-	-	8,425.00	-	330,000.00	250,075.00	4,250,000.00

**3 YEAR CAPITAL PROGRAM - 2024 to 2026  
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 2024	5b 2025	5c 2026	5d	5e	5f
Acquisition of Fire Chief Vehicle		80,000.00		80,000.00					
W. Lake, Mount and Forsyth Road Improvements		420,000.00		420,000.00					
Information Technology Improvements		25,000.00			15,000.00	10,000.00			
Police Vehicle		130,000.00		65,000.00		65,000.00			
Portable Radio for Police		9,500.00		9,500.00					
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				
Roll Off Container Truck		160,000.00				160,000.00			
Fire Department Equipment		14,000.00		14,000.00					
Fire Department Assistant Chief's Vehicle		80,000.00			80,000.00				
Rescue Vehicle Replacement		250,000.00				250,000.00			
		-							
		-							
		-							
		-							
		-							
		-							
<b>TOTAL - THIS PAGE</b>	XXXXX	4,838,500.00	XXXXXXXXXX	588,500.00	565,000.00	3,685,000.00	-	-	-



**3 YEAR CAPITAL PROGRAM - 2024 to 2026  
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 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Acquisition of Fire Chief Vehicle	80,000.00			4,000.00			76,000.00			
W. Lake, Mount and Forsyth Road Improvements	420,000.00					330,000.00	90,000.00			
Information Technology Improvements	25,000.00			25,000.00						
Police Vehicle	130,000.00			6,500.00			123,500.00			
Portable Radio for Police	9,500.00			475.00			9,025.00			
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			
Roll Off Container Truck	160,000.00			8,000.00			152,000.00			
Fire Department Equipment	14,000.00			700.00			13,300.00			
Fire Department Assistant Chiefs Vehicle	80,000.00			4,000.00			76,000.00			
Rescue Vehicle Replacement	250,000.00			12,500.00			237,500.00			
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
<b>TOTAL - THIS PAGE</b>	4,838,500.00	-	-	244,675.00	-	330,000.00	4,263,825.00	-	-	-

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

Contracting Unit: Bay Head Borough

Year Ending: December 31, 2023

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.

04/01/2024  
Date

DocuSigned by:  
Antoinette Jus  
Clerk of the Governing Body