

# 2009 MUNICIPAL DATA SHEET

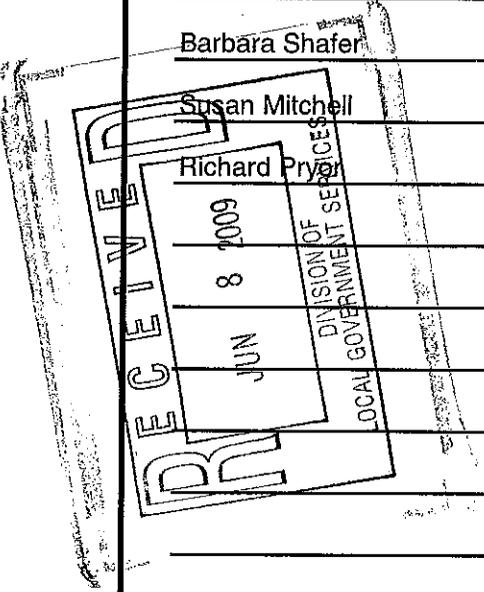
(MUST ACCOMPANY 2009 BUDGET)

MUNICIPALITY: BOROUGH OF NEPTUNE CITY COUNTY: MONMOUTH

Thomas Arnone	12/31/2011
<b>Mayor's Name</b>	<b>Term Expires</b>

Governing Body Members	
Name	Term Expires
Charles Hartl	12/31/2010
Lawrence Cross	12/31/2009
Robert Brown	12/31/2010
Barbara Shafer	12/31/2011
Susan Mitchell	12/31/2011
Richard Pryor	12/31/2009

Municipal Officials	
Mary Sapp <b>Municipal Clerk</b>	1/1/2009 Date of Orig. Appt.
Mary Sapp <b>Tax Collector</b>	C-1151 Cert No.
William Folk <b>Chief Financial Officer</b>	T-8148 Cert No.
Christine L. Brown <b>Registered Municipal Accountant</b>	N-0170 Cert No.
Mark Aikins <b>Municipal Attorney</b>	CR 00495 Lic No.



**Official Mailing Address of Municipality**

Borough Hall  
 106 W. Sylvania Avenue  
 Neptune City, NJ 07753  
 Fax #: (732) 776-8906

Please attach this to your 2009 Budget and Mail to:

Director, Division of Local Government Services  
 Department of Community Affairs  
 PO Box 803  
 Trenton NJ 08625

Division Use Only
Municode: <u>1335</u>
Public Hearing Date: _____

# 2009 MUNICIPAL BUDGET

Municipal Budget of the                      Borough of                      Neptune City, County of                      Monmouth for the Fiscal Year 2009.

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            5th day of            May, 2009 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this            5th day of            May, 2009

Mary E Sapp Mary Sapp  
Clerk  
106 W. Sylvania Avenue  
Address  
Neptune City, NJ 07753  
Address  
(732) 776 - 7224  
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            6th day of            May, 2009  
Christine Brown Registered Municipal Accountant  
51A Laurel Avenue Address  
Neptune City, NJ Address  
(732) 774 - 7885 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. 40A:4-1 et seq.

Certified by me, this            6th day of            May, 2009  
William Folk Chief Financial Officer  
William Folk

DO NOT USE THESE SPACES

### CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the amount 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:                      2009 By:                     

### CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget made part of hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

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

Dated: June 22, 2009 By: Christine M. Zappicci 

**COMMENTS OR CHANGES AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES**

**The changes or comments which follow must be considered in connection with further action on this budget.**

          Borough           of           Neptune City          , County of           Monmouth



# EXPLANATORY STATEMENT

## SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2009
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXXXXXXXXXX
<b>1. Appropriations within "CAPS"-</b>	XXXXXXXXXXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}</b>	5,307,804.00 ✓
<b>2. Appropriations excluded from "CAPS"</b>	XXXXXXXXXXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}</b>	1,030,963.00 ✓
<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>	1,030,963.00
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <u>97</u> Percent of Tax Collections</b>	314,688.52 ✓
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	6,653,455.52 ✓
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,713,838.30 ✓
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	3,939,617.22 ✓
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>	



EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

The Budget "Cap" for 2009 was calculated as follows:

Total General Appropriations for 2009	5,853,684.00
"CAP" Base Adjustment	
Prior Year PFRS Contribution Expended	333,491.00
Current Year PERS Contribution Appropriated	<u>108,855.00</u>
	442,346.00
Less: Exceptions:	
Total Interlocal Service Agreement	38,000.00
Total Capital Improvements	36,800.00
Total Municipal Debt Service	176,600.00
Total Public & Private Programs	26,279.00
Reserve for Uncollected Taxes	333,458.00
Deferred Charges to Future Taxation Unfunded	46,562.00
Other Operations	<u>411,943.00</u>
Total Exceptions	<u>1,069,642.00</u>
Amount on Which 2.5% "CAP" is Applied	5,226,388.00
2.5% "CAP"	<u>130,659.70</u>
Allowable Operating Appropriations Before Additional Modifications	5,357,047.70
Assessed Value of New Construction 1,276,500.00 x .878 Per \$100.00	<u>11,208.00</u>
Allowable Operating Appropriations After Modifications	5,368,255.70
Utilized from 2008 Bank	32,050.95
Index Rate Ordinance	<u>52,263.88</u>
Total Allowable Appropriations Within "Caps"	<u>\$ 5,452,570.53</u>
Total General Appropriations Within "Caps" (Sheet 19)	<u>\$ 5,307,804.00</u>

**NOTE:**

**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 "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised  
 Less:  
     Prior Year Recycling  
     Prior Year Capital  
     Prior Year Deferred  
 Net Prior Year Tax Levy for Municipal  
 Plus  
     4% Cap Increase  
**Adjusted Tax Levy Prior to Exclusions:**  
 Exclusions:  
     Change in debt service  
     Offsets to State formula aid loss  
     Allowable pension increases  
     Allowable increase in Reserve for Uncollected Taxes  
     Allowable increase in health care costs  
     Recycling Tax appropriation  
     Capital Improvement Fund & Down Payment on Improvements  
     Deferred Charges to Future Taxation Unfunded  
 Add Total Exclusions  
 Less Cancelled Exclusions  
**Adjusted Tax Levy**  
 Additions:  
     New Ratables-Increase in Valuations  
     Prior Year's Local Municipal Tax Rate (per \$100)  
     New Ratable Adjustment to Levy  
 Add Total Exclusions  
 Less Cancelled Exclusions  
**Adjusted Tax Levy**  
 Additions:  
     New Ratables-Increase  
     Prior Year's Local Municipal  
     New Ratable Adjustm  
 Maximum Allowable Amount  
 Amount to be Raised by Taxa

<b>LEVY CAP CALCULATION</b>	
Prior Year Amount to be Raised by Taxation for Municipal Purposes	3,817,935
Less:	
Prior Year Recycling Tax	3,672
Prior Year Capital Improvement Fund & Down Payments	18,300
Prior Year Deferred Charges to Future Taxation Unfunded	<u>20,062</u>
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	3,775,901
Plus	
4% Cap Increase	<u>151,036</u>
Adjusted Tax Levy Prior to Exclusions	3,926,937
Exclusions:	
Change in debt service	-1,528
Offsets to State formula aid loss	15,403
Allowable pension increases	34,075
Allowable increase in Reserve for Uncollected Taxes	0
Allowable increase in health care costs	0
Recycling Tax appropriation	3,672
Capital Improvement Fund & Down Payment on Improvements	20,000
Deferred Charges to Future Taxation Unfunded	<u>0</u>
Add Total Exclusions	71,622
Less Cancelled Exclusions	<u>72</u>
Adjusted Tax Levy	3,998,487
Additions:	
New Ratables-Increase in Valuations	1,276,500
Prior Year's Local Municipal Tax Rate (per \$100)	<u>0.88</u>
New Ratable Adjustment to Levy	<u>11,208</u>
Maximum Allowable Amount to be Raised by Taxation	<u>4,009,895</u>
Amount to be Raised by Taxation for Municipal Purposes	<u>3,938,617</u>

**NOTE:**  
 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 "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)  
 Sheet 3b (2)

**NOTE:**

**MANDATORY MINIM**  
**1. HOW THE "C**  
**2. A SUMMARY**  
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*Revised*



**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2008
		2009	2008	
<b>1. Surplus Anticipated</b>	<b>08-101</b>	650,000.00	610,000.00	610,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-102</b>			
<b>Total Surplus Anticipated</b>	<b>08-100</b>	650,000.00	610,000.00	610,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Alcoholic Beverages	08-103	9,150.00	9,150.00	9,160.00
Other	08-104	15,000.00	14,900.00	15,117.50
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Municipal Court	08-110	210,000.00	220,000.00	224,346.32
Other	08-109			
Interest and Costs on Taxes	08-112	45,000.00	40,000.00	46,014.16
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			
Trailer Park Licenses	08-104	14,400.00	14,400.00	14,400.00
Payment in Lieu of Taxes	08-117	52,000.00	52,050.00	52,119.50







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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2008
		2009	2008	
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services - Interlocal				
Municipal Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section D: Interlocal Municipal Service Agreements Offset with Appropriations</b>	11	-	-	-



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

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash In 2008
		2009	2008	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Public Health Priority Funding - 1987	10-785			
N.J. Transportation Trust Fund Authority Act	10-865			
Recycling Tonnage Grant	10-701			
Drunk Driving Enforcement Fund - Reserved	10-745	4,406.39		
Clean Communities Program	10-770	8,556.23	5,929.43	5,929.43
Alcohol Education and Rehabilitation Fund	10-702		676.57	676.57
Municipal Alliance on Alcoholism and Drug Abuse	10-703	12,997.00	14,381.00	14,381.00
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704	57,872.00		
Neighborhood Preservation - Balanced Housing	10-705			
Handicapped Recreation Opportunities Grant	10-706			
Small Cities Grant	10-707			
Body Armor Replacement Fund - Reserved	10-708	1,562.39	1,696.88	1,696.88
Body Armor Replacement Fund	10-709			
Stormwater Grant - Reserved	10-710	4,234.00		
Hazardous Discharge Site Remediation Fund	10-712	571,978.00		
Clean Communities Program - Reserved	10-770	742.98		

Sheet 9

*Revised*

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N.J. Transpo  
Recycling To  
Drunk Drivin  
Clean Comm  
Alcohol Educ  
Municipal Alli  
Safe and Sec  
Neighborhood  
Handicapped  
Small Cities G  
Body Armor R  
Body Armor R  
Stormwater G  
Hazardous Dis  
Clean Commu







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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2008
		2009	2008	
<b>Summary of Revenues</b>	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, # 1)</b>	08-101	650,000.00	610,000.00	610,000.00
<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>	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08	425,678.00	436,500.00	450,877.29
Total Section B: State Aid Without Offsetting Appropriations	09	600,712.00	616,115.00	616,115.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08	85,100.00	50,450.00	116,604.00
Special Items of General Revenue Anticipated with Prior Written Consent of Total Section D: Director of Local Government Services - Interlocal Muni. Service Agreements	11	-	-	
Special Items of General Revenue Anticipated with Prior Written Consent of Total Section E: Director of Local Government Services - Additional Revenues	08	-	-	-
Special Items of General Revenue Anticipated with Prior Written Consent of Total Section F: Director of Local Government Services - Public and Private Revenues	10,12	662,348.30	22,683.88	22,683.88
Special Items of General Revenue Anticipated with Prior Written Consent of Total Section G: Director of Local Government Services - Other Special Items	08	90,000.00	90,000.00	90,032.42
<b>Total Miscellaneous Revenues</b>	<b>40004-00</b>	<b>1,863,838.30</b>	<b>1,215,748.88</b>	<b>1,296,312.59</b>
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	<b>200,000.00</b>	<b>210,000.00</b>	<b>198,169.92</b>
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	<b>40001-00</b>	<b>2,713,838.30</b>	<b>2,035,748.88</b>	<b>2,104,482.51</b>
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	3,939,617.22	3,817,935.47	XXXXXXXXXX
b) Addition to Local District School Tax	17-191			XXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>40002-00</b>	<b>3,939,617.22</b>	<b>3,817,935.47</b>	<b>3,958,605.30</b>
<b>7. Total General Revenues</b>	<b>40000-00</b>	<b>6,653,455.52</b>	<b>5,853,684.35</b>	<b>6,063,087.81</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2008	
		2009	2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT							
Administrator's Office							
Salaries and Wages	20-100-1	49,950.00	57,100.00		61,100.00	60,968.92	131.08
Other Expenses	20-100-2	18,685.00	18,585.00		17,785.00	13,181.42	4,603.58
Mayor and Council							
Salaries and Wages	20-110-1	35,450.00	34,100.00		34,100.00	32,259.01	1,840.99
Other Expenses	20-110-2	4,550.00	4,300.00		4,300.00	4,209.90	90.10
Municipal Clerk's Office							
Salaries and Wages	20-120-1	20,250.00	32,800.00		34,400.00	34,276.27	123.73
Other Expenses	20-120-2	4,400.00	4,400.00		4,000.00	3,331.46	668.54
Financial Administration							
Salaries and Wages	20-130-1	23,000.00	10,900.00		10,900.00	10,732.56	167.44
Other Expenses	20-130-2	900.00	800.00		900.00	900.00	-
Audit Services							
Other Expenses	20-135-2	14,200.00	14,200.00		14,200.00	-	14,200.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2008	
		2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged	Reserved
Assessment of Taxes							
Salaries and Wages	20-150-1	23,400.00	22,600.00		22,600.00	22,600.00	-
Other Expenses	20-150-2	6,400.00	6,900.00		6,500.00	4,644.60	1,855.40
Collection of Taxes							
Salaries and Wages	20-145-1	44,750.00	56,100.00		57,200.00	57,181.85	18.15
Other Expenses	20-145-2	10,100.00	10,100.00		9,600.00	7,910.91	1,689.09
Legal Services							
Salaries and Wages	20-155-2	-	20,800.00		20,800.00	20,800.00	-
Other Expenses	20-155-2	63,000.00	50,000.00		62,900.00	42,233.31	20,666.69
Municipal Court							
Salaries and Wages	43-490-1	143,000.00	136,600.00		136,600.00	135,882.24	717.76
Other Expenses	43-490-2	13,300.00	12,550.00		12,550.00	8,421.25	4,128.75
Public Defender							
Salaries and Wages	43-495-1	4,000.00	4,100.00		4,100.00	2,861.40	1,238.60
Other Expenses	43-495-2	300.00	300.00		300.00	-	300.00
Engineering Services and Costs							
Other Expenses	20-165-2	8,000.00	9,000.00		6,900.00	6,107.20	792.80
		487,635.00	506,235.00		521,735.00	468,502.30	53,232.70

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2008	
		2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged	Reserved
Land Use Board							
Salaries and Wages	21-180-1	10,100.00	9,800.00		9,800.00	9,800.00	-
Other Expenses	21-180-2	21,400.00	15,800.00		25,800.00	21,573.91	4,226.09
		31,500.00	25,600.00		35,600.00	31,373.91	4,226.09
CODE ENFORCEMENT ADMINISTRATION							
Code Enforcement Office							
Salaries and Wages	22-195-1	23,000.00	25,600.00		25,600.00	25,589.54	10.46
Other Expenses	22-195-2	500.00	500.00		500.00	410.21	89.79
		23,500.00	26,100.00		26,100.00	25,999.75	100.25
INSURANCE							
General Liability	23-210-2	79,000.00	83,500.00		75,100.00	74,883.91	216.09
Workers Compensation	23-215-2	92,615.00	94,000.00		93,000.00	92,994.00	6.00
Employees Group Health	23-220-2	542,000.00	471,300.00		455,800.00	429,055.68	26,744.32
		713,615.00	648,800.00		623,900.00	596,933.59	26,966.41

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY							
Fire							
Other Expenses							
Fire Hydrant Service	25-265-2	39,500.00	39,500.00		39,500.00	35,150.50	4,349.50
Miscellaneous Other Expenses	25-265-2	22,075.00	23,425.00		23,425.00	20,306.30	3,118.70
Aid to Volunteer Fire Company - United Fire Company	25-255-2	2,600.00	2,600.00		2,600.00	2,600.00	-
Police							
Salaries and Wages	25-240-1	1,706,510.00	1,756,000.00		1,742,100.00	1,734,424.03	7,675.97
Other Expenses	25-240-2	104,300.00	86,700.00		93,700.00	72,996.84	20,703.16
First Aid Organization							
Other Expenses	25-260-2	700.00	1,200.00		700.00	600.00	100.00
Aid Volunteer Ambulance Company	25-260-2	7,800.00	7,800.00		7,800.00	7,800.00	-
Fire Prevention Bureau							
Salaries and Wages	25-265-1	15,100.00	16,950.00		16,950.00	16,949.31	0.69
Other Expenses	25-265-2	1,465.00	1,785.00		1,785.00	1,017.42	767.58

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged	Reserved
Emergency Management							
Salaries and Wages	25-252-1	1,650.00	1,600.00		1,600.00	1,558.71	41.29
Other Expenses	25-252-2	4,200.00	4,200.00		3,200.00	1,789.57	1,410.43
Municipal Prosecutor							
Salaries and Wages	25-275-1	32,500.00	30,850.00		30,850.00	30,850.00	-
Other Expenses	25-275-2	1,200.00	1,200.00		1,200.00	1,200.00	-
		<u>1,939,600.00</u>	<u>1,973,810.00</u>		<u>1,965,410.00</u>	<u>1,927,242.68</u>	<u>38,167.32</u>
PUBLIC WORKS FUNCTIONS (STREETS & ROADS)							
Road Repair and Maintenance							
Salaries and Wages	26-290-1	508,900.00	477,200.00		483,200.00	483,200.00	-
Other Expenses	26-290-2	26,785.00	25,135.00		22,835.00	16,975.98	5,859.02

**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged	Reserved
Other Public Works Functions							
Traffic Lights	26-300-2	4,000.00	4,400.00		4,400.00	2,868.20	1,531.80
Solid Waste Collection							
Salaries and Wages	26-305-1	4,250.00	4,350.00		4,350.00	4,350.00	-
Other Expenses	26-305-2	464,200.00	439,078.00		435,378.00	373,465.86	61,912.14
Public Buildings and Grounds							
Salaries and Wages	26-310-1	16,000.00	15,600.00		15,600.00	15,015.60	584.40
Other Expenses	26-310-2	31,000.00	28,100.00		32,800.00	29,572.58	3,227.42
Maintenance of Borough Vehicles							
Other Expenses	26-315-2	32,700.00	33,800.00		31,200.00	29,005.98	2,194.02
Maintenance of Abandoned Properties							
Other Expenses	26-310-2	3,000.00	500.00	40,000.00	40,500.00	2,705.00	37,795.00
		<u>1,090,835.00</u>	<u>1,028,163.00</u>	<u>40,000.00</u>	<u>1,070,263.00</u>	<u>957,159.20</u>	<u>113,103.80</u>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged	Reserved
HEALTH AND WELFARE							
Administration of Public Assistance							
Salaries and Wages	27-345-1	15,900.00	15,300.00		15,300.00	15,273.60	26.40
Other Expenses	27-345-2	575.00	600.00		600.00	350.24	249.76
Animal Control							
Other Expenses	27-340-2	7,500.00	4,000.00		6,000.00	4,891.90	1,108.10
		23,975.00	19,900.00		21,900.00	20,515.74	1,384.26
RECREATION AND EDUCATION							
Board of Recreation							
Salaries and Wages	28-370-1	-	-				
Other Expenses	28-370-2	1,800.00	1,800.00		1,800.00	1,060.12	739.88
Parks and Playgrounds							
Other Expenses	28-375-2	10,500.00	11,000.00		10,500.00	10,467.81	32.19
Community Center							
Salaries and Wages	28-375-1	108,580.00	101,100.00		103,200.00	103,200.00	-
Other Expenses	28-375-2	18,750.00	20,500.00		17,400.00	13,521.93	3,878.07
		139,630.00	134,400.00		132,900.00	128,249.86	4,650.14

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged	Reserved
EDUCATION							
Expenses of Participation in Free County Library							
Salaries and Wages	29-390-1	40,650.00	39,050.00		39,050.00	39,050.00	-
Other Expenses	29-390-2	3,100.00	3,100.00		3,100.00	2,050.66	1,049.34
		<u>43,750.00</u>	<u>42,150.00</u>		<u>42,150.00</u>	<u>41,100.66</u>	<u>1,049.34</u>





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Construction Official							
Salaries and Wages	22-195-1	24,500.00	21,750.00		21,750.00	21,392.70	357.30
Other Expenses	22-195-2	1,500.00	1,500.00		1,500.00	988.91	511.09
Sub-Code Officials							
Building Inspector							
Salaries and Wages	22-195-1	7,300.00	7,000.00		7,000.00	7,000.00	-
Other Expenses	22-195-2	100.00	200.00		200.00	-	200.00
Plumbing Inspector							
Salaries and Wages	22-195-1	5,850.00	5,650.00		5,650.00	5,610.96	39.04
Other Expenses	22-195-2	100.00	100.00		100.00	-	100.00
Electrical Inspector							
Salaries and Wages	22-195-1	5,850.00	5,400.00		5,600.00	5,544.00	56.00
Other Expenses	22-195-2	100.00	100.00		100.00	-	100.00
Fire Inspector							
Salaries and Wages	22-195-1	5,100.00	4,950.00		4,950.00	4,909.20	40.80
Other Expenses	22-195-2	100.00	100.00		100.00	-	100.00
		50,500.00	46,750.00		46,950.00	45,445.77	1,504.23

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Accumulation of Unused Sick Time	30-415-2	2,000.00	2,000.00		2,000.00	2,000.00	-
Interest on Tax Appeals	30-421-2	500.00	500.00		500.00	45.00	455.00
Celebration of Public Events	30-420-2	4,500.00	4,000.00		4,000.00	3,478.38	521.62
<b>UTILITY EXPENSES</b>							
Electric	31-430-2	54,000.00	48,500.00		50,500.00	47,014.00	3,486.00
Street Lighting	31-435-2	43,500.00	41,500.00		41,500.00	34,740.58	6,759.42
Telephone	31-440-2	25,300.00	24,000.00		24,000.00	23,683.30	316.70
Water	31-445-2	2,600.00	1,600.00		2,100.00	1,821.46	278.54
Natural Gas	31-446-2	22,000.00	22,000.00		20,500.00	15,289.81	5,210.19
Gasoline	31-460-2	54,600.00	54,600.00		56,600.00	49,479.91	7,120.09
Landfill / Solid Waste Disposal Costs	32-465-2	2,500.00	2,500.00		2,000.00	1,427.12	572.88
Total Operations {Item 8(A)} within "CAPS"	32315-00	4,756,040.00	4,653,108.00	40,000.00	4,690,608.00	4,421,503.02	269,104.98
B. Contingent	35-470	3,500.00	3,500.00	xxxxxxxxxx	3,500.00	1,944.37	1,555.63
Total Operations Including Contingent - within "CAPS"	30001-00	4,759,540.00	4,656,608.00	40,000.00	4,694,108.00	4,423,447.39	270,660.61
Detail:							
Salaries & Wages	30001-11	2,875,540.00	2,913,250.00		2,914,350.00	2,901,279.90	13,070.10
Other Expenses (Including Contingent)	30001-99	1,884,000.00	1,743,358.00	40,000.00	1,779,758.00	1,522,167.49	257,590.51



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to: Public Employee's Retirement System	36-471	110,406.00	1,434.00		1,434.00	1,434.00	-
Social Security System (O.A.S.I.)	36-472	134,128.00	126,000.00		128,500.00	128,343.34	156.66
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	303,730.00	-		-	-	-
Unemployment Insurance							
Defined Contribution Retirement Plan							
<b>Total Deferred Charged and Statutory Expenditures - Municipal within "CAPS"</b>	30004-00	548,264.00	127,434.00		129,934.00	129,777.34	156.66
<b>(G) Cash Deficit of Preceding Year</b>	46-855						
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	30005-00	5,307,804.00	4,784,042.00	40,000.00	4,824,042.00	4,553,224.73	270,817.27



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged	Reserved
Recycling Tax	32-465-2	3,672.00	3,672.00		3,672.00	3,672.00	-
<b>Statutory Expenditures</b>							
<b>Contributions To:</b>							
Public Employees Retirement System of NJ	36-471-2	0.00	74,780.00		74,780.00	74,779.40	0.60
Police and Firemen's Retirement System of NJ	36-475-2	0.00	333,491.00		333,491.00	333,491.00	-
<b>Total Other Operations - Excluded from "CAPS"</b>	xxxxxx	3,672.00	411,943.00		411,943.00	411,942.40	0.60

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2008	
		(A) Operations - Excluded from "CAPS"	for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged
Uniform Construction Code	XXXXXXX	XXXXXXX	XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXX	XXXXXXXXXXXXXXXX
Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXX	XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXX	XXXXXXXXXXXXXXXX
<b>Total Uniform Construction Code Appropriations</b>	XXXXXX						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Township of Neptune 911 System	42-250-2	8,000.00	8,000.00		8,000.00	8,000.00	-
Length of Service Awards Program	42-800-2	30,000.00	30,000.00		30,000.00	-	30,000.00
<b>Total Shared Service Agreements</b>	xxxxxx	38,000.00	38,000.00		38,000.00	8,000.00	30,000.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2008	
		(A) Operations - Excluded from "CAPS"		for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)</b>	XXXXXX	-	-	-	-	-	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>							
Matching Funds for Grants	41-899-2						
Drunk Driving Enforcement Fund (P.L. 1984 Chapter 4) - Res.	41-745-2	4,406.39	-		-		
Alliance to Prevent Alcohol and Drug Abuse	41-703-2	16,246.00	17,976.25		17,976.25	17,976.25	-
Supplemental Safe and Secure - State Share	41-704-2	57,872.00	-		-		
Supplemental Safe and Secure - Municipal Share	41-704-2	59,193.00	-		-		
Clean Communities Grant	41-770-2	8,556.23	5,929.43		5,929.43	5,929.43	-
Alcohol Education and Rehabilitation Fund	41-702-2	-	676.57		676.57	676.57	-
Body Armor Replacement Fund	41-708-2	1,562.39	1,696.88		1,696.88	1,696.88	-
Reserve for Storm Water Grant	41-709-2	4,234.00	-		-		
SHARE Grant	41-710-2						-
Hazardous Discharge Site Remediation Fund	41-711-2	571,978.00	-		-		-
Clean Communities Grant - Reserved	41-770-2	742.99	-		-		-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902	-	5,800.00		5,800.00	5,800.00	-
Capital Improvement Fund	44-901	20,000.00	12,500.00	xxxxxxxxx	12,500.00	12,500.00	-
Purchase of Leaf Collection Machine	44-903-2	-	5,500.00		5,500.00	-	5,500.00
Purchase of Fire Safety Equipment	44-904-2	9,000.00	9,000.00		9,000.00	5,389.99	3,610.01
Purchase of Office Equipment	44-906-2	4,000.00	4,000.00		4,000.00	4,000.00	-
Purchase of Copy Machine	44-907-2	7,500.00					
Purchase of Exercise Equipment	44-908-2	2,500.00					-
Improvement to Municipal Court Offices	44-909-2	4,000.00					

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865						
<b>Total Capital Improvements Excluded from "CAPS"</b>	60002-77	47,000.00	36,800.00	-	36,800.00	27,689.99	9,110.01



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged	Reserved
<b>(1) Deferred Charges:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870	40,000.00		XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55)	46-875-2	2,500.00	26,500.00	XXXXXXXXXX	26,500.00	26,500.00	XXXXXXXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			XXXXXXXXXX			XXXXXXXXXX
Deferred Charges to Future Taxation- Unfunded				XXXXXXXXXX			XXXXXXXXXX
Purchase of Fire Pumper			750.00	XXXXXXXXXX	750.00	750.00	XXXXXXXXXX
Roadway Improvements - 1996			1,830.00	XXXXXXXXXX	1,830.00	1,830.00	XXXXXXXXXX
Purchase of Dump Truck			600.00	XXXXXXXXXX	600.00	600.00	XXXXXXXXXX
Improvements to Wall Road, etc.			300.00	XXXXXXXXXX	300.00	300.00	XXXXXXXXXX
Improvements to Ridge Avenue			5,500.00	XXXXXXXXXX	5,500.00	5,500.00	XXXXXXXXXX
Purchase of Fire Vehicle -2000			1,264.50	XXXXXXXXXX	1,264.50	1,264.50	XXXXXXXXXX
Improvements to Riverdale/Locust Aves			6,269.33	XXXXXXXXXX	6,269.33	6,269.33	XXXXXXXXXX
Purchase of Leaf Collector			931.76	XXXXXXXXXX	931.76	931.76	XXXXXXXXXX
Pedestrian Corridor/Sylvania Ave.			21.70	XXXXXXXXXX	21.70	21.70	XXXXXXXXXX
2001 Roadway Improvements			1,428.80	XXXXXXXXXX	1,428.80	1,428.80	XXXXXXXXXX
Constr. Of Senior Center/Rec. Center			490.00	XXXXXXXXXX	490.00	490.00	XXXXXXXXXX
Improvements to Firehouse			288.76	XXXXXXXXXX	288.76	288.76	XXXXXXXXXX
Improvements to Laurel Avenue			387.03	XXXXXXXXXX	387.03	387.03	XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	60024-00	42,500.00	46,561.88	XXXXXXXXXX	46,561.88	46,561.88	XXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480						
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	60025-00	1,030,963.00	736,184.01	-	736,184.01	697,001.25	39,110.61

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 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
Payment of Bond Principal	48-920			XXXXXXXXXX			XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925			XXXXXXXXXX			XXXXXXXXXX
Interest on Bonds	48-930			XXXXXXXXXX			XXXXXXXXXX
Interest on Notes	48-935			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	60006-00			XXXXXXXXXX			XXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXXX			XXXXXXXXXX			XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX			XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407			XXXXXXXXXX			XXXXXXXXXX
Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	60007-00			XXXXXXXXXX			XXXXXXXXXX
(K) Total Municipal Appropriations for Local District School Purposes (Items (I) and (J)) - Excluded from "CAPS"	60008-00						
(O) Total General Appropriations - Excluded from "CAPS"	60010-00	1,030,963.00	736,184.01	XXXXXXXXXX	736,184.01	697,001.25	39,110.61
				XXXXXXXXXX			XXXXXXXXXX
(L) Subtotal General Appropriations {Items (H-1) and (O)}	30009-00	6,338,767.00	5,520,226.01	XXXXXXXXXX	5,560,226.01	5,250,225.98	309,927.88
(M) Reserve for Uncollected Taxes	50-899	314,688.52	333,458.34	XXXXXXXXXX	333,458.34	333,458.34	XXXXXXXXXX
9. Total General Appropriations	30000-00	6,653,455.52	5,853,684.35	40,000.00	5,893,684.35	5,583,684.32	309,927.88

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged	Reserved
(A) Operations: (a+b) Within "CAPS" - Including Contingent	30001-00	4,759,540.00	4,656,608.00	40,000.00	4,694,108.00	4,423,447.39	270,660.61
Statutory Expenditures	xxxxxxx	548,264.00	127,434.00		129,934.00	129,777.34	156.66
(a) Operations - Excluded from "CAPS"	xxxxxxx	xxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Other Operations	xxxxxxx	3,672.00	411,943.00		411,943.00	411,942.40	0.60
Uniform Construction Code	xxxxxxx						
Shared Service Agreements	xxxxxxx	38,000.00	38,000.00		38,000.00	8,000.00	30,000.00
Additional Appropriations Offset by Revs.	xxxxxxx	-	-		-	-	-
Public & Private Progs Offset by Revs.	xxxxxxx	724,791.00	26,279.13		26,279.13	26,279.13	-
Total Operations - Excluded from "CAPS"	60023-00	766,463.00	476,222.13		476,222.13	446,221.53	30,000.60
(C) Capital Improvements	60002-77	47,000.00	36,800.00	-	36,800.00	27,689.99	9,110.01
(D) Municipal Debt Service	60003-00	175,000.00	176,600.00		176,600.00	176,527.85	xxxxxxxxxxx
(E) Total Deferred Charges (sheet 18 + 28)	xxxxxxx	42,500.00	46,561.88		46,561.88	46,561.88	xxxxxxxxxxx
(F) Judgments	37-480						
(G) Cash Deficit	46-885						xxxxxxxxxxx
(K) Local District School Purposes	60008-00						xxxxxxxxxxx
(N) Transferred to Board of Education	29-405						xxxxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899	314,688.52	333,458.34		333,458.34	333,458.34	xxxxxxxxxxx
<b>Total General Appropriations</b>	<b>30000-00</b>	<b>6,653,455.52</b>	<b>5,853,684.35</b>	<b>40,000.00</b>	<b>5,893,684.35</b>	<b>5,583,684.32</b>	<b>309,927.88</b>

**DEDICATED SEWER UTILITY BUDGET**

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2008
		2009	2008	
Operating Surplus Anticipated	08-501	65,000.00	50,780.00	50,780.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	08-500	65,000.00	50,780.00	50,780.00
Rents	08-505	1,077,500.00	1,065,000.00	1,116,060.76
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Deficit (General Budget)	08-549			
<b>Total SEWER Utility Revenues</b>	91 07-00	1,142,500.00	1,115,780.00	1,166,840.76

Use a separate set of sheets for each separate Utility.

**DEDICATED SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	153,000.00	188,580.00		191,080.00	190,499.33	580.67
Other Expenses	55-502	901,500.00	873,700.00		871,200.00	781,404.37	89,795.63
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	10,000.00	-	XXXXXXXXXX	-	-	-
Capital Outlay	55-512						
<b>Debt Service</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521	50,000.00	25,000.00		25,000.00	25,000.00	XXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXX
Interest on Notes	55-523	8,000.00	10,000.00		10,000.00	9,256.74	XXXXXXXXXX
							XXXXXXXXXX

**DEDICATED SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified by All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX
<b>Emergency Authorizations</b>	55-530			XXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXX
	55-535-2			XXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX
<b>Contribution To:</b>							
<b>Public Employees' Retirement System</b>	55-540	7,000.00	5,000.00		5,000.00	5,000.00	-
<b>Social Security System (O.A.S.I)</b>	55-541	13,000.00	13,500.00		13,500.00	12,908.15	591.85
<b>Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)</b>	55-542						
<b>Judgments</b>	55-531						
<b>Deficits in Operations in Prior Years</b>	55-532			XXXXXXXXXX			XXXXXXXXXXXX
<b>Surplus (General Budget)</b>	55-545			XXXXXXXXXX			XXXXXXXXXXXX
<b>TOTAL SEWER UTILITY APPROPRIATIONS</b>	92 09-00	1,142,500.00	1,115,780.00		1,115,780.00	1,024,068.59	90,968.15

**DEDICATED ASSESSMENT BUDGET \_\_\_\_\_ UTILITY**

14. DEDICATED REVENUES FROM	Anticipated		Realized in Cashed in 2008
	2009	2008	
Assessment Cash			
Deficit ( _____ Utility Budget)			
<b>Total _____ Utility Assessment Revenues</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	Appropriated		Expended 2008 Paid or Charged
	2009	2008	
Payment of Bond Principal			
Payment of Bond Anticipation Notes			
<b>Total _____ Utilities Assessment Appropriations</b>			

Dedicated by Rider - (N.J.S. 40a:4-39) "The dedicated revenues anticipated during the year 2009 from Animal Control, State or Federal Aid for Maintenance for Libraries, Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission ; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Board of \_\_\_\_\_ Recreation Commission, Housing and Development Act of 1974, Parking Offense Adjudication Act ( Ch. 14 P.L. 1985), Accumulated Unused Sick Time, Developers Escrow Fund, Recycling Program, Emergency Management Cost of Hazardous Materials (Ch. 85 P.L. 1991), Fire Prevention Bureau Trust, Public Defender Trust and Disposal of Forfeited Property.

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

*(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)*

## APPENDIX TO BUDGET STATEMENT

### COMPARATIVE STATEMENTS OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

#### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2008

ASSETS		
Cash and Investments	1110100	2,696,436.12
Due from State of N.J. (c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	49,359.89
Receivable with Offsetting Reserves:	XXXXXX	XXXXXXXXXXXX
Taxes Receivable	1110300	203,153.74
Tax Title Liens Receivable	1110400	231,963.64
Property Acquired by Tax Title Lien Liquidation	1110500	53,213.00
Other Receivables	1110600	483,882.68
Deferred Charges Required to be in 2009 Budget	1110700	42,500.00
Deferred Charges Required to be in Budgets Subsequent to 2009	1110800	2,500.00
<b>Total Assets</b>	<b>1110900</b>	<b>3,763,009.07</b>

#### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	1,650,634.24
Reserves for Receivables	2110200	972,213.06
Surplus	2110300	1,140,161.77
<b>Total Liabilities, Reserves and Surplus</b>		<b>3,763,009.07</b>

School Tax Levy Unpaid	2220100	2,328,638.88
Less: School Tax Deferred	2220200	1,325,272.50
*Balance Included in Above		
*Cash Liabilities*	2220300	1,003,366.38

(Important: This appendix must be included in advertisement of budget.)

		YEAR 2008	YEAR 2007
Surplus Balance, January 1st	2310100	769,036.01	868,674.21
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes			
*(Percentage collected: 2008 97 %, 2007 96 %)	2310200	9,810,653.62	9,581,174.31
Delinquent Taxes	2310300	198,169.92	217,986.42
Other Revenues and Additions to Income	2310400	2,068,241.66	1,858,738.88
<b>Total Funds</b>	<b>2310500</b>	<b>12,846,101.21</b>	<b>12,526,573.82</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	5,560,153.86	5,303,221.06
School Taxes (Including Local and Regional	2310700	4,657,278.00	4,789,760.00
County Taxes (Including Added Tax Amounts)	2310800	1,528,228.66	1,532,556.75
Special District Taxes	2310900		-
Other Expenditures and Tax Requirements	2311000	278.92	132,000.00
<b>Total Expenditures and Tax Requirements</b>	<b>2311000</b>	<b>11,745,939.44</b>	<b>11,757,537.81</b>
Less: Expenditures to be Raised by Future Taxes	2311200	40,000.00	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>11,705,939.44</b>	<b>11,757,537.81</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>1,140,161.77</b>	<b>769,036.01</b>

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2009 Budget

Surplus Balance December 31, 2008	2311500	1,140,161.77
Current Surplus Anticipated in 2009 Budget	2311600	650,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>490,161.77</b>

## 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 expand 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 Lines 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 years:

- 3 years. (Populations 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

**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Mayor and Council have reviewed the long-range program of capital improvements which involved the identification of needs and estimating the financial requirements over a three-year period. This review included the projects which are underway at the present time and for which the legal appropriation for funds has already been provided. The capital items in the additional program for 2010 through 2011 is the result of the review of the status of the present property conditions and the relative urgency of each of the projects as outlined in the accompanying capital budget.

**CAPITAL BUDGET (Current Year Action)  
2009**

Local Unit Borough of Neptune City

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR 2008					6 TO BE FUNDED IN FUTURE YEARS
				5a 2009 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Improvement to Community Center	1	60,000.00			3,000.00			57,000.00	
Installation of Inground Fuel Tank System	2	40,000.00			2,000.00			38,000.00	
Purchase of Dump Truck	3	85,000.00			4,250.00			80,750.00	
Purchase of Copy Machine	4	7,500.00		7,500.00					
Purchase of Video Equipment	5	26,500.00			1,325.00			25,175.00	
Purchase of Exercise Equipment	6	2,500.00		2,500.00					
Improvement to Municipal Court Offices	7	4,000.00		4,000.00					
Purchase of Fire Safety Equipment	8	9,000.00		9,000.00					
Purchase of Office Equipment	9	4,000.00		4,000.00					
<b>TOTALS - ALL PROJECTS</b>		238,500.00			27,000.00	10,575.00	-	200,925.00	

**3 YEAR CAPITAL PROGRAM - 2009 - 2011**  
**Anticipated Project Schedule and Funding Requirements**

Local Unit Borough of Neptune City

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2009	5b 2010	5c 2011	5d 2012	5e 2013	5f 2014
Improvement to Community Center	1	60,000.00	Fall 2009	60,000.00					
Installation of Inground Fuel Tank System	2	40,000.00	Fall 2009	40,000.00					
Purchase of Dump Truck	3	150,000.00	Summer Each Year	85,000.00		65,000.00			
Purchase of Copy Machine	4	7,500.00	February 2009	7,500.00					
Purchase of Video Equipment	5	36,500.00	Summer Each Year	26,500.00	5,000.00	5,000.00			
Purchase of Exercise Equipment	6	2,500.00	Summer 2009	2,500.00					
Improvement to Municipal Court Offices	7	4,000.00	Fall 2009	4,000.00					
Purchase of Fire Safety Equipment	8	18,000.00	Summer Each Year	9,000.00	9,000.00				
Purchase of Office Equipment	9	4,000.00	Summer 2009	4,000.00					
Purchase of Banquet Equipment	10	4,000.00	Summer 2010		4,000.00				
Purchase of Public Works Vehicle	11	38,000.00	Summer 2010		38,000.00				
Construction of Storage Building	12	65,000.00	Fall Each Year		30,000.00	35,000.00			
Purchase of Backhoe Loader	13	65,000.00	Summer 2011			65,000.00			
Purchase of Equipment Trailer	14	6,000.00	Summer 2011			6,000.00			
<b>TOTALS - ALL PROJECTS</b>		500,500.00		238,500.00	86,000.00	176,000.00			

3 YEAR CAPITAL PROGRAM - 2009 - 2011  
**SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit Borough of Neptune City

1 PROJECT TITLE	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improve- ment Fund	5 Capital Surplus	6 Grants-In- Aid and Other Funds	BONDS AND NOTES				
		3a Current Year 2009	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
Improvement to Community Center	60,000.00			3,000.00			57,000.00				
Installation of Inground Fuel Tank System	40,000.00			2,000.00			38,000.00				
Purchase of Dump Truck	150,000.00			4,250.00			145,750.00				
Purchase of Copy Machine	7,500.00	7,500.00									
Purchase of Video Equipment	36,500.00		10,000.00	1,325.00			25,175.00				
Purchase of Exercise Equipment	2,500.00	2,500.00									
Improvement to Municipal Court Offices	4,000.00	4,000.00									
Purchase of Fire Safety Equipment	18,000.00	9,000.00	9,000.00								
Purchase of Office Equipment	4,000.00	4,000.00									
Purchase of Banquet Equipment	4,000.00		4,000.00								
Purchae of Public Works Vehicle	38,000.00			1,900.00			36,100.00				
Construction of Storage Building	65,000.00			3,250.00			61,750.00				
Purchase of Backhoe Loader	65,000.00			3,250.00			61,750.00				
Purchase of Equipment Trailer	6,000.00		6,000.00								
<b>TOTALS - ALL PROJECTS</b>	500,500.00	27,000.00	29,000.00	18,975.00		-	425,525.00	-			

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

Contracting Unit: Borough of Neptune City

Year Ending: December 31, 2008

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.

1.

2.

3.

4.

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. 5:30-111.9(d). (Affidavit must include a copy of the newspaper notice.)

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

5/5/09  
Date

Mary E. Sapp  
Clerk of the Governing Body