

# 2023 MUNICIPAL BUDGET

Municipal Budget of the                      Borough of Neptune City Borough, County of Monmouth for the Fiscal Year 2023

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

12th day of June, 2023

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

Certified by me, this 12th day of June, 2023

DocuSigned by:  
Corinne M. DiCorcia Williams  
Clerk  
106 W Sylvania Avenue  
Address  
Neptune City, New Jersey 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 13th day of June, 2023

DocuSigned by:  
Robert W. Allison  
Registered Municipal Accountant  
1985 Cedar Bridge Avenue, Suite 3  
Address  
Lakewood, NJ 08701  
Address  
732.797.1333  
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 12th day of June, 2023

DocuSigned by:  
William E. Antonides Jr  
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: 07/14/2023

By: Christine Zapicchi DS  
F0E09D104570409...

Local Examination?    Yes  
   No    X

## SECTION 2 - UPON ADOPTION FOR YEAR 2023

### RESOLUTION

Be it Resolved by the \_\_\_\_\_ of the \_\_\_\_\_ Borough  
of Neptune City Borough, County of Monmouth that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 6028497.19 (Item 2 below) for municipal purposes, and
- (b) \$ 0 (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ 0 (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ 0 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 0 (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 0 (Item 5 Below) Minimum Library Tax

**RECORDED VOTE**  
(Insert last name)

	Dellett Farley Kocsis Pappas Renee Thomas			
<b>Ayes</b>	<b>Nays</b>	<b>Abstained</b>		
		<b>Absent</b>		

### SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100		880000.00
Miscellaneous Revenues Anticipated	13-099		1452351.52
Receipts from Delinquent Taxes	15-499		390000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190		6028497.19
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
Item 6, Sheet 42	07-195	0	
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	0	
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			0
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		0
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			
<b>Total Revenues</b>	07-192		0
	13-299		8750848.71

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 6030995.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 932528.00
(g) Cash Deficit	46-885	\$ 0
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 802732.35
(c) Capital Improvements	44-999	\$ 0
(d) Municipal Debt Service	45-999	\$ 175300.00
(e) Deferred Charges - Municipal	46-999	\$ 0
(f) Judgments	37-480	\$ 0
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ 0
(g) Cash Deficit	46-885	\$ 0
(k) For Local District School Purposes	29-410	\$ 0
(m) Reserve for Uncollected Taxes	50-899	\$ 809293.36
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>	07-195	0
<b>Total Appropriations</b>	34-499	\$ 8750848.71

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 12th day of June, 2023. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2023 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 12th day of June, 2023

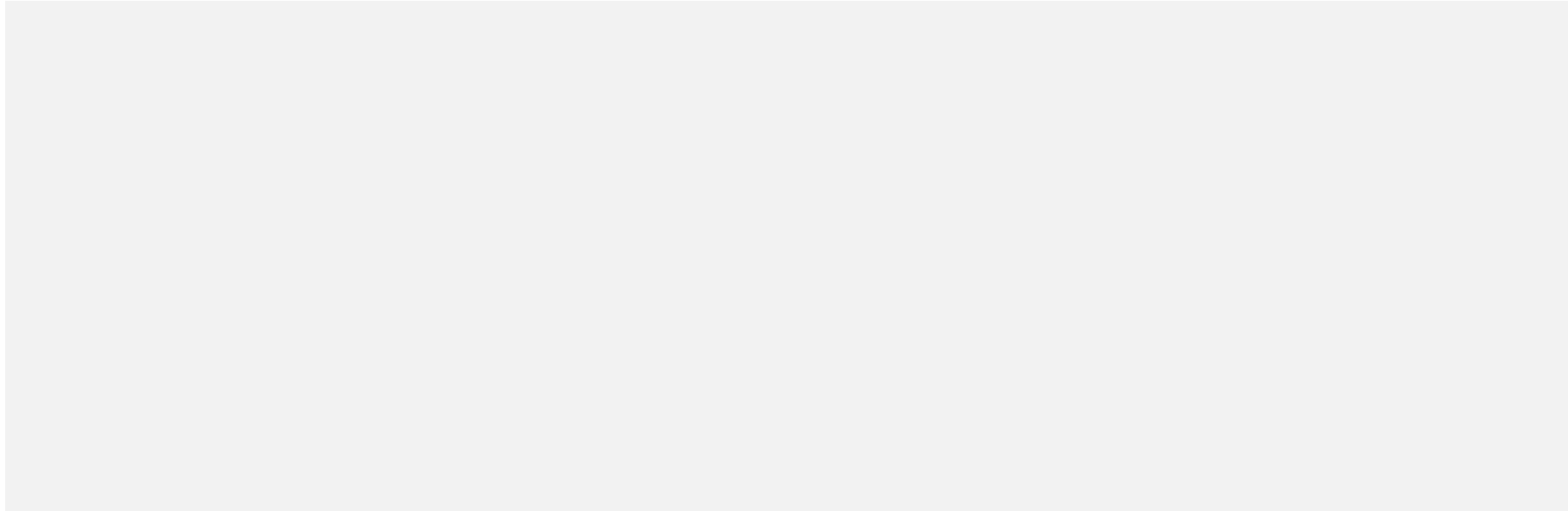
DocuSigned by:  
  
 Corinne M. DiCorcia Williams, Clerk  
25B7A688AE99 *Signature*

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

Contracting Unit: Neptune City Borough

Year Ending: December 31, 2022

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



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

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

06/12/2023  
Date

DocuSigned by:  
Corinne M. DiCorcia Williams  
Clerk of the Governing Body

## General Instructions to Complete the Municipal Budget Workbook

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

Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- f) In all applicable signature lines, insert the email address of the applicable official.
- g) **The completed Budget document must be saved as a Macro-Enabled Workbook.**

Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division
- h) via the FAST "Introduced Budget" record portal and it must be named as: **<municode>\_introbudget\_20xx (all 4 digits municode must be included).**

Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via
- i) the FAST "Adopted Budget" record portal and it must be named as: **<municode>\_adoptbudget\_20xx (all 4 digits municode must be included).**
- j) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- k) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.

On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues
- l) (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and
- m) Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- n) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:  
[https://www.nj.gov/dca/divisions/dlgs/pdf/Budget\\_Document\\_Instructions.pdf](https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf)

**Information Required for Municipal Budget Document:**

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

Clerk  
 Tax Collector  
 Chief Financial Officer  
 Registered Municipal Accountant  
 Municipal Attorney

Newspaper

Date of Introduction  
 Date of Advertisement  
 Date of Public Hearing

Time of Public Hearing

Net Valuation Taxable Current  
 Net Valuation Taxable Prior

**Municipal Budget Version 2023.1**

**Responses and Data**

Neptune City Borough, Monmouth County

BOROUGH OF NEPTUNE CITY  
 MONMOUTH  
 NEPTUNE CITY  
 BOROUGH  
 COUNCIL MEMBERS  
 Borough Hall  
 106 West Sylvania Avenue  
 Neptune City, NJ 07753  
 732-776-7224  
 732-776-8906

**Cert #**

Corinne DiCorcia Williams	C-1760
Albert Jardine	T-8474
William E. Antonides, Jr.	N-0168
Robert W. Allison	483
Jodi Howett	

Coaster

Day	Month
24	April
4	May
12	June

6:00

832,461,800
740,648,300
91,813,500

<b>Budget Year</b>	<b>2023</b>	<b>Budget Year Type:</b>	<b>Calendar Year</b>
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Municipal Code 1335

<b>How many utilities does municipality have?</b>	1
<b>Utility #</b>	<b>Utility Type</b>
Utility 1	Sewer
Utility 2	
Utility 3	
Utility 4	
Utility 5	
Utility 6	
Utility Assessment (Tab 37)	
Utility Assessment (Tab 38)	

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

<b>Capital Impr</b>
<b># of Years</b>
<b>Beginning Year</b>
<b>Ending Year</b>



**Date of Original Appt.**

5/23/2022

*Calendar or State Fiscal*

**ovement Program**

3

2023

2025

# 2023 Municipal Budget

of the                      **BOROUGH**                      of NEPTUNE CITY County of  
MONMOUTH for the fiscal year 2023.

## Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2023	2022	2022
1. Surplus	880,000.00	1,490,000.00	
2. Total Miscellaneous Revenues	1,452,351.52	1,058,644.99	
3. Receipts from Delinquent Taxes	390,000.00	340,000.00	
4. a) Local Tax for Municipal Purposes	6,028,497.19	5,577,450.36	
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	6,028,497.19	5,577,450.36	
Total General Revenues	8,750,848.71	8,466,095.35	

Summary of Appropriations	2023 Budget	Final 2022 Budget
1. Operating Expenses: Salaries & Wages	3,575,335.00	3,503,950.00
Other Expenses	3,258,392.35	2,956,089.99
2. Deferred Charges & Other Appropriations	932,528.00	914,155.00
3. Capital Improvements		
4. Debt Service (Include for School Purposes)	175,300.00	312,750.39
5. Reserve for Uncollected Taxes	809,293.36	779,149.97
Total General Appropriations	8,750,848.71	8,466,095.35
Total Number of Employees		

2023 Dedicated	Sewer	Utility Budget
<b>Summary of Revenues</b>		<b>Anticipated</b>
		2023
		2022
1. Surplus		
2. Miscellaneous Revenues		
3. Deficit (General Budget)		
Total Revenues		
<b>Summary of Appropriations</b>		<b>2023 Budget</b>
<b>Final 2022 Budget</b>		
1. Operating Expenses: Salaries & Wages		
Other Expenses		
2. Capital Improvements		
3. Debt Service		
4. Deferred Charges & Other Appropriations		
5. Surplus (General Budget)		
Total Appropriations		
Total Number of Employees		

2023 Dedicated	Utility Budget	
<b>Summary of Revenues</b>		<b>Anticipated</b>
		2023
		2022
1. Surplus		120,000.00
2. Miscellaneous Revenues		
3. Deficit (General Budget)		
Total Revenues		120,000.00
<b>Summary of Appropriations</b>		<b>2023 Budget</b>
<b>Final 2022 Budget</b>		
1. Operating Expenses: Salaries & Wages		
Other Expenses		
2. Capital Improvements		
3. Debt Service		
4. Deferred Charges & Other Appropriations		
5. Surplus (General Budget)		
Total Appropriations		
Total Number of Employees		



2023 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		2023		2022
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2023 Budget	Final 2022 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2023 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2023 Budget	Final 2022 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2023 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2023 Budget	Final 2022 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2023 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2023 Budget	Final 2022 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				

Total Appropriations			
Total Number of Employees			

Balance of Outstanding Debt			
	General	Sewer	
Interest			
Principal			
Outstanding Balance			

Balance of Outstanding Debt			
Interest			
Principal			
Outstanding Balance			

# BOROUGH OF NEPTUNE CITY

## SUMMARY OF 2023 BUDGET

		Future Budget Projections						
Total Budget	8,750,848.71	100.0%	2024	2025	2026	2027	2028	
<b>Employee Costs:</b>								
Salaries & Wages								
Sheet 17	3,455,335.00		<b>102.00%</b>	3,524,441.70	3,594,930.53	3,666,829.14	3,740,165.73	3,814,969.04
Sheet 25	120,000.00		<b>102.00%</b>	122,400.00	124,848.00	127,344.96	129,891.86	132,489.70
Total	<u>3,575,335.00</u>			<u>3,646,841.70</u>	<u>3,719,778.53</u>	<u>3,794,174.10</u>	<u>3,870,057.59</u>	<u>3,947,458.74</u>
Social Security								
Sheet 19	152,000.00		<b>102.00%</b>	155,040.00	158,140.80	161,303.62	164,529.69	167,820.28
Pensions etc.								
Sheet 19	182,121.00		<b>102.00%</b>	185,763.42	189,478.69	193,268.26	197,133.63	201,076.30
Sheet 19	596,407.00		<b>105.00%</b>	626,227.35	657,538.72	690,415.65	724,936.44	761,183.26
Sheet 19	-							
Sheet 20	152,240.00							
Insurance								
Sheet 14	1,035,760.00		<b>106.00%</b>	1,097,905.60	1,163,779.94	1,233,606.73	1,307,623.14	1,386,080.52
Direct Employee Costs	<u>5,693,863.00</u>	<b>65.1%</b>						
<b>General Liability Insurance</b>								
Sheet 14	<u>97,500.00</u>	1.1%						
<b>Debt Service:</b>								
Sheet 27	<u>175,300.00</u>	2.0%						
<b>Reserve for Uncollected Taxes:</b>								
Sheet 29	<u>809,293.36</u>	9.2%						
<b>Capital Funds:</b>								
Sheet 26a	<u>-</u>	0.0%						
<b>Deferred Charges:</b>								
Sheet 28	<u>-</u>	0.0%						
<b>Grants:</b>								
Sheet 25 (less Salaries & Wages above)	<u>146,018.35</u>	1.7%						
<b>All Other Departmental OE's:</b>								
Various Line Items	<u>1,828,874.00</u>	20.9%	<b>102.00%</b>	1,865,451.48	1,902,760.51	1,940,815.72	1,979,632.03	2,019,224.67
			<b>Projected Budget Totals</b>	<u>7,577,229.55</u>	<u>7,791,477.19</u>	<u>8,013,584.09</u>	<u>8,243,912.51</u>	<u>8,482,843.78</u>

## BOROUGH OF NEPTUNE CITY 2023 BUDGET FUNDING

Budget Funding:

Fund Balance	880,000.00
Local Revenues	892,836.81
State Aid	506,096.36
Grants	53,418.35
Delinquent Tax	390,000.00
Local Purpose Tax	6,028,497.19
	8,750,848.71

Ratables	832,461,800
Tax Rate	0.724
Increase	(0.029)

### Project Tax Results

	2023	2024	2025	2026	2027
		25,000.00	50,000.00	75,000.00	100,000.00
		150,000.00	300,000.00	450,000.00	600,000.00
	7,577,229.55	7,616,477.19	7,663,584.09	7,718,912.51	7,782,843.78
	7,577,229.55	7,791,477.19	8,013,584.09	8,243,912.51	8,482,843.78

	840,461,800	848,461,800	856,461,800	864,461,800	872,461,800
	<b>0.902</b>	<b>0.898</b>	<b>0.895</b>	<b>0.893</b>	<b>0.892</b>
	<b>0.177</b>	<b>(0.004)</b>	<b>(0.003)</b>	<b>(0.002)</b>	<b>(0.001)</b>

**LEVY CAP CAL**

<i>Prior Year</i>	<b>6,028,497.19</b>	<b>7,577,229.55</b>	<b>7,616,477.19</b>	<b>7,663,584.09</b>	<b>7,718,912.51</b>
<i>2%</i>	<b>120,569.94</b>	<b>151,544.59</b>	<b>152,329.54</b>	<b>153,271.68</b>	<b>154,378.25</b>
<i>Debt Service &amp; Health</i>	<b>145,000.00</b>	<b>145,000.00</b>	<b>145,000.00</b>	<b>145,000.00</b>	<b>145,000.00</b>
<i>Ratables Added</i>	<b>14,000.00</b>	<b>15,000.00</b>	<b>16,000.00</b>	<b>17,000.00</b>	<b>18,000.00</b>
<i>CAP Max</i>	<b>6,308,067.13</b>	<b>7,888,774.14</b>	<b>7,929,806.73</b>	<b>7,978,855.77</b>	<b>8,036,290.76</b>
<i>Over / (Under) CAP</i>	<b>1,269,162.42</b>	<b>(272,296.96)</b>	<b>(266,222.64)</b>	<b>(259,943.26)</b>	<b>(253,446.98)</b>

### COMPARISON OF REVENUES & APPROPRIATIONS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
<b>REVENUES</b>				
Surplus	880,000.00	1,490,000.00	(610,000.00)	-40.94%
Local	892,836.81	493,900.00	398,936.81	80.77%
State Aid	506,096.36	477,866.00	28,230.36	5.91%
State & Federal Grants	53,418.35	86,878.99	(33,460.64)	-38.51%
Delinquent Tax	390,000.00	340,000.00	50,000.00	14.71%
Local Purpose Tax	6,028,497.19	5,577,450.36	451,046.83	8.09%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
<b>TOTAL REVENUE</b>	<u>8,750,848.71</u>	<u>8,466,095.35</u>	<u>284,753.36</u>	<u>3.36%</u>
<b>APPROPRIATIONS</b>				
Salaries & Wages	3,575,335.00	3,570,450.00	4,885.00	0.14%
Other Expenses	3,112,374.00	2,710,111.00	402,263.00	14.84%
Statutory & Deferred Charges	932,528.00	914,155.00	18,373.00	2.01%
State & Federal Grants	146,018.35	179,478.99	(33,460.64)	-18.64%
Capital (without grants)	-	-	-	#DIV/0!
Debt Service	175,300.00	312,750.39	(137,450.39)	-43.95%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	809,293.36	779,149.97	30,143.39	3.87%
<b>TOTAL APPROPRIATIONS</b>	<u>8,750,848.71</u>	<u>8,466,095.35</u>	<u>284,753.36</u>	<u>0.033635</u>
Adopted Emergencies		-		

### LOCAL TAX LEVY AND ASSESSED VALUES

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
Local Purpose Tax Levy (only)	6,028,497.19	5,577,450.36	451,046.83	8.09%
Local Tax Rate	0.7242	0.7530	-0.0288	-3.83%
Assessed Valuation	832,461,800	740,648,300	91,813,500	12.40%

### STATUS OF "CAPS"

	<b>SPENDING CAP</b>		<b>2% LEVY CAP</b>	
	<u>CAP @ 0.5%</u>	<u>CAP COLA</u>	<u>6,028,497.19 MAX</u>	<u>6,028,497.19 ACTUAL</u>
CAP Base from Prior Year	6,836,373.00	6,836,373.00	(0.00)	+ OR ( )
Rate Applied	0.50%	3.50%		
Allowable CAP	6,870,554.87	7,075,646.06	Must be zero or ( ) to Introduce Budget	
Additions:				
See Sheet 3b	15,481.68	15,481.68		
Other				
Total CAP Allowable	6,886,036.55	7,091,127.74		
Budget Expenditures Sheet 19	6,963,523.00	6,963,523.00		
Remaining or (Excess)	<u>(77,486.46)</u>	<u>127,604.73</u>		

### CONDITION OF SURPLUS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>
Available	1,781,402.89	2,391,855.82	(610,452.93)
Used to Fund Budget	880,000.00	1,490,000.00	(610,000.00)
Remaining Balance	901,402.89	901,855.82	(452.93)

### % OF TAX COLLECTION

	<u>CURRENT</u>	<u>PRIOR</u>	<u>CHANGE</u>
Actual Percentage of Collection	97.15%	97.60%	-0.45%
Used for Reserve for Taxes	94.90%	94.90%	0.00%
Remaining	2.25%	2.70%	-0.45%



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

		YEAR 2023	YEAR 2022
1	Total General Appropriations for 2023 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	7,941,555.35	XXXXXXXXXXXX
2	Local District School Tax		7,584,284.00
	Actual		
	Estimate	7,740,000.00	XXXXXXXXXXXX
3	Regional School District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
4	Regional High School Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
5	County Tax		1,935,335.36
	Actual		
	Estimate	2,100,000.00	XXXXXXXXXXXX
6	Special District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
7	Municipal Open Space		
	Actual		
	Estimate		XXXXXXXXXXXX
8	Municipal Arts and Culture		
	Actual		
	Estimate		XXXXXXXXXXXX
9	Total General Appropriations & Other Taxes	17,781,555.35	
10	Less: Total Anticipated Revenues from 2023 in Municipal Budget (Item 5)	2,722,351.52	
11	Cash Required from 2023 to Support Local Municipal Budget and Other Taxes	15,059,203.83	
12	Amount of Item 11 divided by <b>94.90%</b>		
	equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	15,868,497.19	
<u>Analysis of Item 12:</u>			
	Local School District Tax (Line 2 Above)	7,740,000.00	
	Regional School District Tax (Line 3 Above)	-	
	Regional High School Tax (Line 4 Above)	-	
	County Tax (Line 5 Above)	2,100,000.00	
	Special District Tax (Line 6 Above)	-	
	Municipal Open Space Tax (Line 7 Above)	-	
	Municipal Arts and Culture Tax (Line 8 Above)	-	
	Tax in Local Municipal Budget	6,028,497.19	
	Total Amount (Line 12)	15,868,497.19	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	809,293.36	
<u>Computation of "Tax in Local Municipal Budget"</u>			
	Item 1 - Total General Appropriations	7,941,555.35	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	809,293.36	
	Subtotal	8,750,848.71	
	Less: Item 10 - Total Anticipated Revenues	2,722,351.52	
	Amount to Be Raised by Taxation in Municipal Budget	6,028,497.19	

<b>Local Tax for Municipal Purpose</b>	6,028,497.19
<b>Addition to Local District School Tax</b>	
<b>Minimum Library Tax</b>	

# 2023 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2023 BUDGET)

**CAP**

**MUNICIPALITY:** BOROUGH OF NEPTUNE CITY

**COUNTY:** MONMOUTH

<u>Andrew Wardell</u> <b>Mayor's Name</b>	<u>12/31/2023</u> <b>Term Expires</b>
--	--

Municipal Officials	
<u>Corinne DiCorcia Williams</u> <b>Municipal Clerk</b>	{ <u>5/23/2022</u> <b>Date of Orig. Appt.</b>
<u>Albert Jardine</u> <b>Tax Collector</b>	
<u>William E. Antonides, Jr.</u> <b>Chief Financial Officer</b>	<u>C-1760</u> <b>Cert. No.</b>
<u>Robert W. Allison</u> <b>Registered Municipal Accountant</b>	<u>T-8474</u> <b>Cert. No.</b>
<u>Jodi Howett</u> <b>Municipal Attorney</b>	<u>N-0168</u> <b>Cert. No.</b>
<div style="background-color: #e0e0e0; height: 20px; width: 100%;"></div>	<u>483</u> <b>Lic. No.</b>
<div style="background-color: #e0e0e0; height: 20px; width: 100%;"></div>	

**Official Mailing Address of Municipality**

Borough Hall  
106 West Sylvania Avenue  
Neptune City, NJ 07753

**Fax #:** 732-776-8906

Governing Body Members	
Name	Term Expires
<u>Scott Dellett</u>	<u>12/31/2024</u>
<u>Dana Farley</u>	<u>12/31/2024</u>
<u>Glen Kocsis</u>	<u>12/31/2023</u>
<u>Danielle Pappas</u>	<u>12/31/2025</u>
<u>Pamela Renee</u>	<u>12/31/2023</u>
<u>Brian Thomas</u>	<u>12/31/2025</u>
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# MUNICIPAL BUDGET NOTICE

## Section 1.

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

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

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

in the issue of May 4, 2023

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

**RECORDED VOTE**  
(Insert Last Name)

**Ayes**

Dellett  
Farley  
Pappas  
Renee  
Thomas

**Nays**

**Abstained**

**Absent**

Kocsis

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of NEPTUNE CITY, County of MONMOUTH, on April 24, 2023.

A Hearing on the Budget and Tax Resolution will be held at Borough Hall, on June 12, 2023 at 6:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2023 may be presented by taxpayers or other interested persons.

## EXPLANATORY STATEMENT

### SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2023
<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>		6,963,523.00
<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>		978,032.35
<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>		978,032.35
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b>	<b>94.90%</b> Percent of Tax Collections	809,293.36
Building Aid Allowance 2023 - \$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px;"></span>		
for Schools-State Aid 2022 - \$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px;"></span>		8,750,848.71
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>		8,750,848.71
<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>		2,722,351.52
<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>		6,028,497.19
<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 2022 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Sewer Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	8,466,095.35	1,310,000.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	8,466,095.35	1,310,000.00	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	8,141,116.69	1,289,707.44	-	-	-	-	-
Reserved	322,978.66	20,292.56	-	-	-	-	-
Unexpended Balances Canceled	2,000.00	(0.00)	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	8,466,095.35	1,310,000.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2022	8,441,639.00	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	7,007,282.33
Subtotal	8,441,639.00		
Exceptions Less:		Additions:	
Total Other Operations	30,000.00	New Construction (Assessor Certification)	15,481.68
Total Uniform Construction Code		2021 Cap Bank Utilized	
Total Interlocal Service Agreement	328,343.00	2022 Cap Bank Utilized	
Total Additional Appropriations			
Total Capital Improvements	312,750.00	Total Additions	15,481.68
Total Debt Service			
Transferred to Board of Education		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	<u>7,022,764.01</u>
Type I School Debt			
Total Public & Private Programs	155,023.00	Additional Increase to COLA rate. 3.5%	
Judgements		Amount of Increase allowable. 1.0%	<u>68,363.73</u>
Total Deferred Charges			
Cash Deficit		Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>7,091,127.74</u>
Reserve for Uncollected Taxes	779,150.00		
Total Exceptions	1,605,266.00	Total General Appropriations for Municipal Purposes	<u>6,963,523.00</u>
		(Sheet 19, H-1)	
Amount on Which CAP is Applied	6,836,373.00	Over or (Under) Appropriations Cap	<u>(127,604.74)</u>
<u>2.5% CAP</u>	<u>170,909.33</u>		
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	7,007,282.33		

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**RECAP OF GROUP INSURANCE APPROPRIATION**

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

Estimated Group Insurance Costs - 2023	<u>\$ 1,379,018.84</u>
--	------------------------

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>154,877.04</u>
-------------------------------------	-------------------

<u>1,224,141.80</u>
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Budgeted Group Insurance - Inside CAP	<u>927,760.00</u>
---------------------------------------	-------------------

Budgeted Group Insurance - Utilities	<u>170,000.00</u>
--------------------------------------	-------------------

Budgeted Group Insurance - Outside CAP	<u>152,240.00</u>
--	-------------------

TOTAL	<u><u>1,250,000.00</u></u>
-------	----------------------------

Instead of receiving Health Benefits, 3 employees have elected an opt-out for 2023. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u><u>\$ 11,000.00</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	5,577,450.36
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>5,577,450.36</u>
Plus 2% CAP Increase	<u>111,549.01</u>
<b>ADJUSTED TAX LEVY</b>	<u>5,688,999.37</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>5,688,999.37</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

5,688,999.37

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	169,540.00
Allowable Pension Obligations Increases	86,544.00
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>256,084.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>2,000.00</u>

**ADJUSTED TAX LEVY**

5,943,083.37

Additions:

New Ratables - Increase for new construction	2,056,000
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.753</u>
New Ratable Adjustment to Levy	15,481.68
Amounts approved by Referendum	
Levy CAP Bank Applied	69,932.14

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

6,028,497.19

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

6,028,497.19

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

(0.00)

(must be equal or under for Introduction)

## EXPLANATORY STATEMENT - (Continued)

## BUDGET MESSAGE

**"2010" LEVY CAP BANKS:****2020**

Maximum Allowable Amount to be Raised by Taxation	5,624,094
Amount to be Raised by Taxation for Municipal Purpose	5,449,572
Available for Banking (CY 2023)	174,522
Amount Used in CY 2023	69,932
Balance to Expire	104,590

**2021**

Maximum Allowable Amount to be Raised by Taxation	5,627,102
Amount to be Raised by Taxation for Municipal Purpose	5,449,573
Available for Banking (CY 2023 - CY 2024)	177,529
Amount Used in CY 2023	
Balance to Carry Forward (CY 2024)	177,529

**2022**

Maximum Allowable Amount to be Raised by Taxation	5,614,344
Amount to be Raised by Taxation for Municipal Purpose	5,577,450
Available for Banking (CY 2023 - CY 2025)	36,894
Amount Used in CY 2023	
Balance to Carry Forward (CY 2024 - CY2025)	36,894

**2023**

Maximum Allowable Amount to be Raised by Taxation	6,028,497
Amount to be Raised by Taxation for Municipal Purpose	6,028,497
Available for Banking (CY 2024 - CY 2026)	0

**Total Levy CAP Bank**

214,423



## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>1. Surplus Anticipated</b>	08-101	880,000.00	1,490,000.00	1,490,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	880,000.00	1,490,000.00	1,490,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	9,000.00	9,000.00	9,190.00
Other	08-104	13,000.00	13,000.00	13,347.50
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	78,900.00	90,000.00	78,973.08
Other	08-109			
Interest and Costs on Taxes	08-112	74,500.00	76,000.00	74,575.78
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	08-232	14,400.00	13,200.00	14,400.00
Payment in Lieu of Taxes	08-210	60,000.00	60,000.00	60,000.00
Certificates of Occupancy	08-229	12,000.00	11,500.00	12,364.00
Fire Prevention Bureau - Permits	08-230	10,000.00	10,000.00	14,059.00
Community Center Fees	08-231	10,000.00	5,000.00	31,332.00





## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	281,800.00	287,700.00	308,241.36



## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees</b>				
<b>Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160	50,000.00	50,000.00	83,976.00
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	50,000.00	50,000.00	83,976.00









## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	11-001	-	13,000.00	13,000.00

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<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		25,320.35	25,320.35
				-
Clean Communities Program	10-602	10,631.19		-
				-
Safe and Secure Communities Program	10-503	32,400.00	32,400.00	32,400.00
Body Armor Fund	10-505	1,466.91	1,153.64	1,153.64
Drunk Driving Enforcement	10-510	2,806.25		-
Cops in Shops	10-694			-
Bullet Proof Vest Program	10-693			-
				-
Private Donation for Speed Monitor	12-501		3,549.00	3,549.00
				-
Body Worn Cameras	10-502	6,114.00	24,456.00	24,456.00
				-
				-
				-
				-
				-
				-

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<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	53,418.35	86,878.99	86,878.99



## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b> <b>With Prior Written Consent of Director of Local Government Services - Other Special</b> <b>Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Other Special Items</b>	08-004	561,036.81	143,200.00	147,698.25

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>Summary of Revenues</b>				
	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	880,000.00	1,490,000.00	1,490,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	<b>08-102</b>	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Total Section A: Local Revenues	<b>08-001</b>	281,800.00	287,700.00	308,241.36
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	506,096.36	477,866.00	477,866.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>	50,000.00	50,000.00	83,976.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	<b>11-001</b>	-	13,000.00	13,000.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	<b>08-003</b>	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	<b>10-001</b>	53,418.35	86,878.99	86,878.99
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	<b>08-004</b>	561,036.81	143,200.00	147,698.25
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	1,452,351.52	1,058,644.99	1,117,660.60
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	390,000.00	340,000.00	347,123.30
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	<b>13-199</b>	2,722,351.52	2,888,644.99	2,954,783.90
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	<b>07-190</b>	6,028,497.19	5,577,450.36	XXXXXXXXXXXXX
b) Addition to Local District School Tax	<b>07-191</b>	-		XXXXXXXXXXXXX
c) Minimum Library Tax	<b>07-192</b>	-		XXXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	6,028,497.19	5,577,450.36	5,967,437.89
<b>7. Total General Revenues</b>	<b>13-299</b>	8,750,848.71	8,466,095.35	8,922,221.79



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT						-		-
Administrator's Office						-		-
Salaries and Wages	20-100	1	16,900.00	26,400.00		21,400.00	20,886.04	513.96
Other Expenses	20-100	2	16,400.00	16,400.00		16,400.00	15,972.76	427.24
Mayor and Council						-		-
Salaries and Wages	20-110	1	43,410.00	41,800.00		41,800.00	41,733.32	66.68
Other Expenses	20-110	2	2,750.00	2,750.00		2,750.00	1,784.17	965.83
Municipal Clerk's Office						-		-
Salaries and Wages	20-120	1	1.00	15,850.00		20,950.00	20,946.63	3.37
Other Expenses	20-120	2	20,350.00	20,350.00		13,250.00	12,344.17	905.83
Shared Service - Municipal Clerk						-		-
Borough of Farmingdale	20-120	2		31,500.00		31,500.00	31,409.19	90.81
Financial Administration						-		-
Salaries and Wages	20-130	1	28,039.00	41,700.00		43,300.00	43,291.82	8.18
Other Expenses	20-130	2	1,000.00	500.00		1,000.00	988.91	11.09
Audit Services						-		-
Other Expenses	20-135	2	8,500.00	12,500.00		8,500.00	8,500.00	-
Central Postage						-		-
Other Expenses	20-120	2	10,000.00	10,000.00		10,000.00	7,942.72	2,057.28

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Collection of Taxes						-		-
Salaries and Wages	20-145	1	72,100.00	60,000.00		52,000.00	51,380.33	619.67
Other Expenses	20-145	2	4,200.00	4,200.00		4,200.00	2,110.38	2,089.62
Assessment of Taxes						-		-
Salaries and Wages	20-150	1	26,825.00	25,800.00		25,800.00	25,780.26	19.74
Other Expenses	20-150	2	14,500.00	28,418.00		28,418.00	16,737.50	11,680.50
Legal Services						-		-
Other Expenses	20-155	2	40,000.00	40,000.00		40,000.00	38,760.14	1,239.86
Engineering Services and Costs						-		-
Other Expenses	20-165	2	25,000.00	25,000.00		25,000.00	20,234.50	4,765.50
Information Technology						-		-
Other Expenses	20-140	2	60,500.00	62,000.00		60,500.00	54,983.23	5,516.77
						-		-
						-		-
						-		-
LAND USE ADMINISTRATION						-		-
Land Use Board						-		-
Salaries and Wages	21-180	1	12,600.00	12,200.00		13,800.00	13,642.54	157.46
Other Expenses	21-180	2	7,500.00	10,000.00		5,000.00	4,030.60	969.40
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
CODE ENFORCEMENT						-		-
Code Enforcement Office						-		-
Salaries and Wages	22-195	1	18,000.00	24,200.00		24,200.00	24,120.47	79.53
Other Expenses	22-195	2	250.00	500.00		500.00	45.00	455.00
						-		-
						-		-
						-		-
						-		-
INSURANCE						-		-
General Liability	23-210	2	97,500.00	85,800.00		87,800.00	87,209.52	590.48
Workers Compensation	23-215	2	108,000.00	104,900.00		104,900.00	104,808.64	91.36
Employees Group Insurance	23-220	2	927,760.00	865,000.00		865,000.00	864,870.29	129.71
Health Benefit Waiver	23-222	2	11,000.00	11,000.00		11,000.00	10,200.00	800.00
						-		-
PUBLIC SAFETY FUNCTIONS						-		-
Police						-		-
Crossing Guards						-		-
Salaries and Wages	25-240	1	33,000.00	30,000.00		31,000.00	30,826.50	173.50
Clerical						-		-
Salaries and Wages	25-240	1	80,000.00	75,600.00		76,800.00	76,705.52	94.48

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Police						-	-	
Officers						-	-	
Salaries and Wages	25-240	1	1,568,943.32	1,930,000.00		2,030,000.00	2,029,537.68	462.32
Salaries and Wages - ARP Funds	25-240	1	481,056.68			-		-
Other Expenses	25-240	2	120,100.00	145,900.00		122,400.00	107,358.01	15,041.99
First Aid Organization						-	-	
Aid to Volunteer Ambulance Company	25-260	2	8,800.00	8,800.00		8,800.00	8,800.00	-
Fire						-	-	
Fire Hydrant Service	25-265	2	45,000.00	45,000.00		45,000.00	43,403.97	1,596.03
Other Expenses	25-265	2	36,750.00	36,750.00		36,750.00	36,676.78	73.22
Fire Prevention Bureau						-	-	
Salaries and Wages	25-265	1	13,710.00	13,500.00		13,500.00	13,495.05	4.95
Other Expenses	25-265	2	2,000.00	3,000.00		3,000.00	786.38	2,213.62
						-	-	
Emergency Management						-	-	
Other Expenses	25-252	2	7,500.00	9,500.00		7,500.00	6,944.41	555.59
Municipal Prosecutor						-	-	
Salaries and Wages	25-275	1	27,500.00	37,500.00		37,500.00	37,124.64	375.36
						-	-	
						-	-	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS						-	-	
Road Repair and Maintenance						-	-	
Salaries and Wages	26-290	1	579,000.00	585,000.00		605,000.00	604,865.96	134.04
Other Expenses	26-290	2	36,100.00	36,100.00		21,100.00	21,015.93	84.07
Other Public Works Functions						-	-	
Traffic Lights	26-300	2	8,000.00	8,000.00		8,000.00	2,959.84	5,040.16
Solid Waste Collection						-	-	
Salaries and Wages	26-305	1	20,000.00	21,500.00		6,500.00	6,289.31	210.69
Other Expenses	26-305	2	15,300.00	521,000.00		521,000.00	433,273.18	87,726.82
Solid Waste Collection	26-305	2	518,000.00			-	-	-
						-	-	-
Public Buildings and Grounds						-	-	-
Salaries and Wages	26-310	1	25,100.00	31,450.00		23,450.00	23,449.65	0.35
Other Expenses	26-310	2	50,000.00	45,000.00		49,000.00	48,988.00	12.00
Maintenance of Borough Vehicles						-	-	-
Other Expenses	26-315	2	65,000.00	65,000.00		55,000.00	43,321.44	11,678.56
						-	-	-
						-	-	-
						-	-	-
						-	-	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES						-		-
Animal Control						-		-
Other Expenses	27-340	2	14,000.00	14,000.00		14,000.00	10,915.40	3,084.60
						-		-
						-		-
						-		-
						-		-
						-		-
PARK AND RECREATION FUNCTIONS						-		-
Parks and Playgrounds						-		-
Other Expenses	28-375	2	7,500.00	14,500.00		7,500.00	6,424.47	1,075.53
Community Center						-		-
Salaries and Wages	28-375	1	107,600.00	118,000.00		103,000.00	102,989.52	10.48
Other Expenses	28-375	2	18,550.00	18,950.00		10,950.00	8,743.15	2,206.85
						-		-
						-		-
EDUCATION						-		-
Expenses in Participation in County Library						-		-
Salaries and Wages	29-390	1	46,100.00	50,200.00		40,200.00	40,190.94	9.06
Other Expenses	29-390	2	3,750.00	3,750.00		3,750.00	1,684.88	2,065.12









## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	32,000.00	31,500.00		31,500.00	31,410.83	89.17
Other Expenses	22-195	2	1,300.00	1,300.00		1,300.00	534.57	765.43
Sub-Code Officials						-		-
Salaries and Wages	22-195	1	38,000.00	35,300.00		32,300.00	32,075.17	224.83
Other Expenses	22-195	2	100.00	500.00		500.00		500.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
						-		-
Celebration of Public Events	30-420	2	6,000.00	6,000.00		6,000.00	3,635.37	2,364.63
Utilities						-		-
Electric	31-430	2	21,000.00	20,000.00		20,000.00	19,569.98	430.02
Street Lighting	31-435	2	33,000.00	34,000.00		34,000.00	31,909.26	2,090.74
Telephone	31-440	2	33,000.00	28,000.00		32,000.00	31,541.04	458.96
Water	31-445	2	6,600.00	6,500.00		6,500.00	5,715.31	784.69
Natural Gas	31-446	2	24,000.00	16,000.00		22,100.00	22,093.92	6.08
Gasoline	31-460	2	54,000.00	54,000.00		54,000.00	51,968.67	2,031.33
						-		-
Condo Services	32-465	2	80,000.00	60,000.00		60,000.00		60,000.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Operations (Item 8(A)) within "CAPS"</b>	<b>34-199</b>		6,030,995.00	5,922,118.00	-	5,922,118.00	5,680,851.85	241,266.15
<b>B. Contingent</b>	<b>35-470</b>	<b>2</b>		100.00	XXXXXXXXXX	100.00		100.00
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-201</b>		6,030,995.00	5,922,218.00	-	5,922,218.00	5,680,851.85	241,366.15
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	<b>34-201</b>	<b>1</b>	3,455,335.00	3,383,950.00	-	3,450,450.00	3,447,100.96	3,349.04
<b>Other Expenses (Including Contingent)</b>	<b>34-201</b>	<b>2</b>	2,575,660.00	2,538,268.00	-	2,471,768.00	2,233,750.89	238,017.11

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Prior Year Bill					XXXXXXXXXX	-		XXXXXXXXXX
Neptune Township EMS Service	30-410	2		9,954.00	XXXXXXXXXX	9,954.00	9,954.00	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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 Employees' Retirement System	36-471		182,121.00	175,962.00		175,962.00	175,962.00	-
Social Security System (O.A.S.I.)	36-472		152,000.00	150,000.00		150,000.00	141,351.07	8,648.93
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		596,407.00	576,239.00		576,239.00	576,239.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		2,000.00	2,000.00		2,000.00	403.67	1,596.33
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		<b>932,528.00</b>	<b>914,155.00</b>	<b>-</b>	<b>914,155.00</b>	<b>903,909.74</b>	<b>10,245.26</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>6,963,523.00</b>	<b>6,836,373.00</b>	<b>-</b>	<b>6,836,373.00</b>	<b>6,584,761.59</b>	<b>251,611.41</b>



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
Length of Services Awards Program						-		-
Other Expenses	25-286	2	30,000.00	30,000.00		30,000.00	9,700.00	20,300.00
						-		-
Public Employees' Retirement System	36-471	2	11,881.00			-		-
Police and Firemen's Retirement System of NJ	36-475	2	63,380.00			-		-
Employees Group Insurance	23-221	2	152,240.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>		257,501.00	30,000.00	-	30,000.00	9,700.00	20,300.00

## CURRENT FUND - APPROPRIATIONS

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

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
RECIPIENT						-		-
Borough of Bay Head						-		-
Financial Administration	42-104	2	37,185.00	36,455.00		36,455.00	35,690.00	765.00
County of Monmouth						-		-
Police Dispatch - 911 System	42-115	2	150,173.00	147,228.00		147,228.00	147,228.00	-
Township of Neptune						-		-
Reverse 911	42-119	2	2,800.00	2,800.00		2,800.00	2,800.00	-
Emergency Services	42-120	2	84,500.00	70,000.00		70,000.00	69,697.75	302.25
Recycling	42-105	2	45,000.00	45,000.00		45,000.00		45,000.00
Bradley Beach						-		-
Prisoner Processing	42-122	2	14,555.00	13,860.00		13,860.00	13,860.00	-
Borough of Farmingdale						-		-
Municipal Clerk	42-123	2	65,000.00			-		-
PROVIDER						-		-
Active Shooter Program	42-121	2		13,000.00		13,000.00	13,000.00	-
						-		-
						-		-
						-		-
						-		-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Interlocal Municipal Service Agreements</b>	42-999		399,213.00	328,343.00	-	328,343.00	282,275.75	46,067.25

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)</b>	<b>34-303</b>		-	-	-	-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899	2	5,000.00	5,000.00		5,000.00		5,000.00
Recycling Tonnage Grant	41-569	2		25,320.35		25,320.35	25,320.35	-
Drunk Driving Enforcement Fund	41-510	2	2,806.25			-	-	-
Clean Communities Program	41-602	2	10,631.19			-	-	-
Municipal Alliance on Alcoholism and Drug Abuse	41-506	2				-	-	-
Safe and Secure Communities Program	41-503	1	120,000.00	120,000.00		120,000.00	120,000.00	-
Body Armor Fund	41-505	2	1,466.91	1,153.64		1,153.64	1,153.64	-
UText UDrive UPay	41-695	2				-	-	-
Cops in Shops	41-694	2				-	-	-
Bullet Proof Vest Program	41-693	2				-	-	-
Private Donation for Speed Monitor	40-501	2		3,549.00		3,549.00	3,549.00	-
Body Worn Cameras	41-502	2	6,114.00	24,456.00		24,456.00	24,456.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-





## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS" (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		146,018.35	179,478.99	-	179,478.99	174,478.99	5,000.00
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>		802,732.35	537,821.99	-	537,821.99	466,454.74	71,367.25
Detail:								
Salaries & Wages	34-305	1	120,000.00	120,000.00	-	120,000.00	120,000.00	-
Other Expenses	34-305	2	682,732.35	417,821.99	-	417,821.99	346,454.74	71,367.25



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(C) Capital Improvements - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<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		-	-	-	-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		100,000.00	237,153.89		237,153.89	237,153.89	XXXXXXXXXX
Interest on Bonds	45-930					-		XXXXXXXXXX
Interest on Notes	45-935					-		XXXXXXXXXX
<b>Green Trust Loan Program:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Lease Principal	45-941	2	50,000.00	49,000.00		49,000.00	47,000.00	XXXXXXXXXX
Lease Interest	45-941	2	25,300.00	26,596.50		26,596.50	26,596.50	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<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				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
					XXXXXXXXXX	-		XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999		-	-	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.</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		978,032.35	850,572.38	-	850,572.38	777,205.13	71,367.25

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<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</b>	48-999		-	-	-	-	-	XXXXXXXXXX
<b>Deferred Charges and Statutory (J) 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>District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"</b>	29-410		-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399		978,032.35	850,572.38	-	850,572.38	777,205.13	71,367.25
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400		7,941,555.35	7,686,945.38	-	7,686,945.38	7,361,966.72	322,978.66
<b>(M) Reserve for Uncollected Taxes</b>	50-899		809,293.36	779,149.97	XXXXXXXXXX	779,149.97	779,149.97	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499		8,750,848.71	8,466,095.35	-	8,466,095.35	8,141,116.69	322,978.66



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2022	
Summary of Appropriations		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for</b>	34-299	6,963,523.00	6,836,373.00	-	6,836,373.00	6,584,761.59	251,611.41
Municipal Purposes within "CAPS"	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	257,501.00	30,000.00	-	30,000.00	9,700.00	20,300.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	399,213.00	328,343.00	-	328,343.00	282,275.75	46,067.25
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	146,018.35	179,478.99	-	179,478.99	174,478.99	5,000.00
Total Operations Excluded from "CAPS"	34-305	802,732.35	537,821.99	-	537,821.99	466,454.74	71,367.25
<b>(C) Capital Improvements</b>	44-999	-	-	-	-	-	-
<b>(D) Municipal Debt Service</b>	45-999	175,300.00	312,750.39	-	312,750.39	310,750.39	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	46-999	-	-	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	809,293.36	779,149.97	XXXXXXXXXX	779,149.97	779,149.97	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	8,750,848.71	8,466,095.35	-	8,466,095.35	8,141,116.69	322,978.66



## DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	185,000.00	185,000.00		185,000.00	184,946.59	53.41
Other Expenses	55-502	476,147.00	450,511.00		450,511.00	430,332.74	20,178.26
					-		-
Neptune Township Sewerage Authority	55-502	610,358.00	635,994.00		635,994.00	635,994.00	-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-



## DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

## DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	23,995.00	23,995.00		23,995.00	23,995.00	-
Social Security System (O.A.S.I.)	55-541	14,500.00	14,500.00		14,500.00	14,439.11	60.89
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
<b>Judgements</b>	55-531				-		XXXXXXXXXX
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX	-		XXXXXXXXXX
<b>Surplus (General Budget )</b>	55-545			XXXXXXXXXX	-		XXXXXXXXXX
<b>TOTAL SEWER UTILITY APPROPRIATIONS</b>	55-599	1,310,000.00	1,310,000.00	-	1,310,000.00	1,289,707.44	20,292.56

### DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

### DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Assessment Cash	52-101			
Deficit ( Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

## DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Assessment Cash	53-101			
Deficit ( Utility Budget)	53-885			
<b>Total Utility Assessment Revenues</b>	<b>53-899</b>	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
<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 2023 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: Board of Recreation Commission; Housing and Development Act of 1974; Parking Offense Adjudication Act; Deferred Sick Leave; Developers Escrow Fund; Recycling Program; Emergency Management of Hazardous Materials; Uniform Fire Safety Act Penalty Monies; Municipal Alliance; Public Defender Trust; Storm Recovery Trust; Disposal of Forfeited Property and First Responders Donations

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



## APPENDIX TO BUDGET STATEMENT

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

#### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2022

ASSETS		
Cash and Investments	1110100	5,336,708.34
Due from State of N.J.(c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	<b>XXXXXX</b>	<b>XXXXXXXXXX</b>
Taxes Receivable	1110300	433,691.33
Tax Title Lien Receivable	1110400	6,600.40
Property Acquired by Tax Title Lien Liquidation	1110500	29,300.00
Other Receivables	1110600	2,325.28
Deferred Charges Required to be in 2023 Budget	1110700	-
Deferred Charges Required to be in Budgets Subsequent to 2023	1110800	-
<b>Total Assets</b>	<b>1110900</b>	<b>5,808,625.35</b>

#### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	3,555,305.45
Reserves for Receivables	2110200	471,917.01
Surplus	2110300	1,781,402.89
<b>Total Liabilities, Reserves and Surplus</b>	<b>XXXXXX</b>	<b>5,808,625.35</b>

School Tax Levy Unpaid	2220170	3,792,136.86
Less: School Tax Deferred	2220200	1,675,000.00
*Balance Included in Above "Cash Liabilities"	2220300	2,117,136.86

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

		YEAR 2022	YEAR 2021
Surplus Balance, January 1	2310100	2,391,855.82	2,471,541.38
CURRENT REVENUE ON A CASH BASIS:	<b>XXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
Current Taxes:*(Percentage Collected 2022: 97.15%, 2021: 97.6%)	2310200	14,713,343.93	14,499,624.38
Delinquent Taxes	2310300	347,123.30	363,264.76
Other Revenues and Additions to Income	2310400	1,542,999.51	1,745,175.39
<b>Total Funds</b>	<b>2310500</b>	<b>18,995,322.56</b>	<b>19,079,605.91</b>
EXPENDITURES AND TAX REQUIREMENTS:	<b>XXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
Municipal Appropriations	2310600	7,684,945.38	7,276,522.92
School Taxes (Including Local and Regional)	2310700	7,584,284.00	7,446,582.00
County Taxes (Including Added Tax Amounts)	2310800	1,940,772.01	1,939,282.55
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	3,918.28	25,362.62
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>17,213,919.67</b>	<b>16,687,750.09</b>
Less: Expenditures to be Raised by Future Taxes	2311200	-	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>17,213,919.67</b>	<b>16,687,750.09</b>
Surplus Balance, December 31	2311400	1,781,402.89	2,391,855.82

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2023 Budget

Surplus Balance, December 31	2311500	1,781,402.89
Current Surplus Anticipated in 2023 Budget	2311600	880,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>901,402.89</b>

**2023**

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

**This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.**

**CAPITAL BUDGET**

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.

No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

3 years. (Population under 10,000)

6 years. (Over 10,000 and all county governments)

years exceeding minimum time period.

Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

**BOROUGH OF NEPTUNE CITY  
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 funding necessary for certain projects.

## CAPITAL BUDGET (Current Year Action) 2023

Local Unit

BOROUGH OF NEPTUNE CITY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Acquisition of Police Radios		75,000.00			3,750.00			71,250.00	
Acquisition of Dump Truck Body		18,000.00			900.00			17,100.00	
Municipal Buildings and Grounds Improvements		1,273,000.00							1,273,000.00
Acquisition of Public Works Vehicles		893,000.00							893,000.00
Acquisition of Public Works Equipment		44,000.00							44,000.00
Acquisition of Community Center Equipment		25,000.00							25,000.00
Acquisition of Police Equipment		22,200.00							22,200.00
Acquisition of Fire Equipment		326,000.00							326,000.00
Acquisition of Fire Truck		400,000.00							400,000.00
Acquisition of Police Vehicles		105,000.00			5,250.00				99,750.00
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<b>TOTAL - THIS PAGE</b>	XXXXX	3,181,200.00	-	-	9,900.00	-	-	88,350.00	3,082,950.00

## CAPITAL BUDGET (Current Year Action) 2023

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 - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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<b>TOTAL - THIS PAGE</b>	XXXXX	-	-	-	-	-	-	-	-

## CAPITAL BUDGET (Current Year Action) 2023

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 - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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<b>TOTAL - ALL PROJECTS</b>	XXXXX	3,181,200.00	-	-	9,900.00	-	-	88,350.00	3,082,950.00

### 3 YEAR CAPITAL PROGRAM - 2023 to 2025 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 2023	5b 2024	5c 2025	5d	5e	5f
Acquisition of Police Radios		75,000.00		75,000.00					
Acquisition of Dump Truck Body		18,000.00		18,000.00					
Municipal Buildings and Grounds Improvements		1,273,000.00			1,273,000.00				
Acquisition of Public Works Vehicles		893,000.00			893,000.00				
Acquisition of Public Works Equipment		44,000.00			22,000.00	22,000.00			
Acquisition of Community Center Equipment		25,000.00			25,000.00				
Acquisition of Police Equipment		22,200.00			22,200.00				
Acquisition of Fire Equipment		326,000.00			200,000.00	126,000.00			
Acquisition of Fire Truck		400,000.00				400,000.00			
Acquisition of Police Vehicles		105,000.00		105,000.00					
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<b>TOTAL - THIS PAGE</b>	<b>XXXXXX</b>	3,181,200.00	<b>XXXXXXXXXX</b>	198,000.00	2,435,200.00	548,000.00	-	-	-





### 3 YEAR CAPITAL PROGRAM - 2023 to 2025 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 2023	5b 2024	5c 2025	5d	5e	5f
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<b>TOTAL - ALL PROJECTS</b>	XXXXX	3,181,200.00	XXXXXXXXXX	198,000.00	2,435,200.00	548,000.00	-	-	-

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

Local Unit BOROUGH OF NEPTUNI

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment
Acquisition of Police Radios	75,000.00			3,750.00			71,250.00		
Acquisition of Dump Truck Body	18,000.00			900.00			17,100.00		
Municipal Buildings and Grounds Improvements	1,273,000.00			63,650.00			1,209,350.00		
Acquisition of Public Works Vehicles	893,000.00			44,650.00			848,350.00		
Acquisition of Public Works Equipment	44,000.00			2,200.00			41,800.00		
Acquisition of Community Center Equipment	25,000.00			1,250.00			23,750.00		
Acquisition of Police Equipment	22,200.00			1,110.00			21,090.00		
Acquisition of Fire Equipment	326,000.00			16,300.00			309,700.00		
Acquisition of Fire Truck	400,000.00			20,000.00			380,000.00		
Acquisition of Police Vehicles	105,000.00			5,250.00			99,750.00		
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<b>TOTAL - THIS PAGE</b>	3,181,200.00	-	-	159,060.00	-	-	3,022,140.00	-	-



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

Local Unit BOROUGH OF NEPTUNI

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment
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## SECTION 2 - UPON ADOPTION FOR YEAR 2023

### RESOLUTION 2023-55

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH  
of NEPTUNE CITY, County of MONMOUTH that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 6,028,497.19 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ - (Item 5 Below) Minimum Library Tax

**RECORDED VOTE**  
(Insert last name)

	<b>Ayes</b> Dellett Farley Kocsis Pappas Renee Thomas	<b>Nays</b>		<b>Abstained</b>	
				<b>Absent</b>	

### SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	880,000.00
Miscellaneous Revenues Anticipated	13-099	\$	1,452,351.52
Receipts from Delinquent Taxes	15-499	\$	390,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	6,028,497.19
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY		\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192	\$	-
<b>Total Revenues</b>	<b>13-299</b>	<b>\$</b>	<b>8,750,848.71</b>



## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 6,030,995.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 932,528.00
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 802,732.35
(c) Capital Improvements	44-999	\$ -
(d) Municipal Debt Service	45-999	\$ 175,300.00
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 809,293.36
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	\$ 8,750,848.71

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the \_\_\_\_\_ day of \_\_\_\_\_, 2023. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2023 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this \_\_\_\_\_ day of \_\_\_\_\_, 2023, \_\_\_\_\_, Clerk

*Signature*

**BOROUGH OF NEPTUNE CITY**

**OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2022	APPROPRIATIONS	FCOA	Appropriated		Expended 2022	
		2023	2022				for 2023	for 2022	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
<b>Summary of Program</b>					Down Payments on Improvements	54-902-2				-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:			(Date)		Payment of Bond Principal	54-920-2				XXXXXXXXXX
Rate Assessed:	\$				Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Tax Collected to date:	\$				Interest on Bonds	54-930-2				XXXXXXXXXX
Total Expended to date:	\$				Interest on Notes	54-935-2				XXXXXXXXXX
Total Acreage Preserved to date:			(Acres)		Reserve for Future Use	54-950-2				-
Recreation land preserved in 2022:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2022:			(Acres)							



**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, 2022

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

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

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of the Governing Body