

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
i) 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
j) the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**
- h) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
i) 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 (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and
m) Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- n) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

Information Required for Municipal Budget Document:	Municipal Budget Version 2023.1		
	Responses and Data		
Name and County of Municipality	Freehold Township, Monmouth County ▼		
Full Name of Municipality	TOWNSHIP OF FREEHOLD		
County of Municipality	MONMOUTH		
Name of Municipality	FREEHOLD		
Type	TOWNSHIP		
Governing Body Type	COMMITTEEPERSONS		
Location	Municipal Town Hall		
Address	1 Municipal Plaza		
Address	Freehold, New Jersey 07728		
Phone	(732) 294-2000		
Fax	(732) 863-9095		
Clerk	Sanabel Abouzeina	Cert #	Date of Original Appt.
Tax Collector	Elizabeth M. Kiernan	C-1932	6/1/2019
Chief Financial Officer	Jeffrey C. Elsasser	T-1559	
Registered Municipal Accountant	Robert W. Swisher	N-1644	
Municipal Attorney	Asbury Park Press	439	
Newspaper			
	Day	Month	
Date of Introduction	28	March	
Date of Advertisement	29	March	
Date of Public Hearing	25	April	
Time of Public Hearing	8:00		
Net Valuation Taxable Current		8,512,755,200	
Net Valuation Taxable Prior		7,511,861,000	
		1,000,894,200	
Budget Year	2023	Budget Year Type:	Calendar Year <i>Calendar or State Fiscal</i>
Municipal Code	1316		

How many utilities does municipality have?	1
Utility #	Utility Type
Utility 1	Water/Sewer Utility
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.

Capital Improvement Program	
# of Years	6
Beginning Year	2023
Ending Year	2028

2023 Municipal Budget

of the TOWNSHIP of FREEHOLD County of
 MONMOUTH for the fiscal year 2023.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2023	2022	2022
1. Surplus	8,641,876.75	7,746,801.73	
2. Total Miscellaneous Revenues	15,223,925.30	14,551,971.23	
3. Receipts from Delinquent Taxes	850,000.00	925,000.00	
4. a) Local Tax for Municipal Purposes	24,317,072.23	23,723,972.80	
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	24,317,072.23	23,723,972.80	
Total General Revenues	49,032,874.28	46,947,745.76	

Summary of Appropriations	2023 Budget	Final 2022 Budget
1. Operating Expenses: Salaries & Wages	17,212,250.00	16,841,598.00
Other Expenses	17,780,023.90	17,327,904.32
2. Deferred Charges & Other Appropriations	4,905,537.80	4,924,478.90
3. Capital Improvements	400,000.00	400,000.00
4. Debt Service (Include for School Purposes)	6,669,545.26	5,401,327.22
5. Reserve for Uncollected Taxes	2,059,935.32	2,052,437.32
Total General Appropriations	49,027,292.28	46,947,745.76
Total Number of Employees		

2023 Dedicated Water/Sewer Utility		Utility Budget	
Summary of Revenues	Anticipated		
	2023	2022	2022
1. Surplus	3,785,232.00	3,174,425.26	
2. Miscellaneous Revenues	11,899,500.00	11,238,643.97	
3. Deficit (General Budget)			
Total Revenues	15,684,732.00	14,413,069.23	
Summary of Appropriations		2023 Budget	Final 2022 Budget
1. Operating Expenses: Salaries & Wages		1,721,000.00	1,746,000.00
Other Expenses		11,076,575.00	10,372,806.00
2. Capital Improvements		363,000.00	363,000.00
3. Debt Service		2,117,500.00	1,541,470.00
4. Deferred Charges & Other Appropriations		406,657.00	389,793.23
5. Surplus (General Budget)			
Total Appropriations		15,684,732.00	14,413,069.23
Total Number of Employees			

2023 Dedicated		Utility Budget	
Summary of Revenues	Anticipated		
	2023	2022	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		
		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	Water/Sewer Utility	
Interest	10,313,090.09	2,056,879.46	
Principal	61,117,500.00	16,430,000.00	
Outstanding Balance	71,430,590.09	18,486,879.46	

Balance of Outstanding Debt			
Interest			
Principal			
Outstanding Balance			

TOWNSHIP OF FREEHOLD SUMMARY OF 2023 BUDGET

Total Budget	49,032,874.28	100.0%	Future Budget Projections					
			2024	2025	2026	2027	2028	
Employee Costs:								
Salaries & Wages								
Sheet 17	16,185,000.00	102.00%	16,508,700.00	16,838,874.00	17,175,651.48	17,519,164.51	17,869,547.80	
Sheet 25	1,027,250.00	102.00%	1,047,795.00	1,068,750.90	1,090,125.92	1,111,928.44	1,134,167.01	
Total	17,212,250.00		17,556,495.00	17,907,624.90	18,265,777.40	18,631,092.95	19,003,714.80	
Social Security								
Sheet 19	1,223,038.80	102.00%	1,247,499.58	1,272,449.57	1,297,898.56	1,323,856.53	1,350,333.66	
Pensions etc.								
Sheet 19	1,018,421.00	102.00%	1,038,789.42	1,059,565.21	1,080,756.51	1,102,371.64	1,124,419.08	
Sheet 19	2,492,078.00	105.00%	2,616,681.90	2,747,516.00	2,884,891.79	3,029,136.38	3,180,593.20	
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	5,700.00	106.00%	6,042.00	6,404.52	6,788.79	7,196.12	7,627.89	
Direct Employee Costs	21,951,487.80	44.8%						
General Liability Insurance								
Sheet 14	-	0.0%						
Debt Service:								
Sheet 27	6,669,545.26	13.6%						
Reserve for Uncollected Taxes:								
Sheet 29	2,059,935.32	4.2%						
Capital Funds:								
Sheet 26a	400,000.00	0.8%						
Deferred Charges:								
Sheet 28	-	0.0%						
Grants:								
Sheet 25 (less Salaries & Wages above)	1,195,223.12	2.4%						
All Other Departmental OE's:								
Various Line Items	16,756,682.78	34.2%	102.00%	17,091,816.44	17,433,652.76	17,782,325.82	18,137,972.34	18,500,731.78
			Projected Budget Totals	39,557,324.33	40,427,212.96	41,318,438.87	42,231,625.96	43,167,420.41

TOWNSHIP OF FREEHOLD

2023 BUDGET FUNDING

Budget Funding:

Fund Balance	8,641,876.75
Local Revenues	6,154,652.80
State Aid	7,874,549.38
Grants	1,194,723.12
Delinquent Tax	850,000.00
Local Purpose Tax	24,317,072.23
	<u>49,032,874.28</u>
 Ratables	8,512,755,200
Tax Rate	0.286
Increase	(0.031)

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
	39,557,324.33	40,252,212.96	40,968,438.87	41,706,625.96	42,467,420.41
	<u>39,557,324.33</u>	<u>40,427,212.96</u>	<u>41,318,438.87</u>	<u>42,231,625.96</u>	<u>43,167,420.41</u>
	8,520,755,200	8,528,755,200	8,536,755,200	8,544,755,200	8,552,755,200
	0.464	0.472	0.480	0.488	0.497
	0.179	0.008	0.008	0.008	0.008
LEVY CAP CAL					
Prior Year	24,317,072.23	39,557,324.33	40,252,212.96	40,968,438.87	41,706,625.96
2%	486,341.44	791,146.49	805,044.26	819,368.78	834,132.52
Debt Service & Health	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00
Ratables Added	14,000.00	15,000.00	16,000.00	17,000.00	18,000.00
CAP Max	24,962,413.67	40,508,470.82	41,218,257.21	41,949,807.65	42,703,758.48
Over / (Under) CAP	14,594,910.66	(256,257.86)	(249,818.34)	(243,181.69)	(236,338.06)

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	8,641,876.75	7,746,801.73	895,075.02	11.55%
Local	6,154,652.80	5,482,012.32	672,640.48	12.27%
State Aid	7,874,549.38	7,436,315.00	438,234.38	5.89%
State & Federal Grants	1,194,723.12	1,633,643.91	(438,920.79)	-26.87%
Delinquent Tax	850,000.00	925,000.00	(75,000.00)	-8.11%
Local Purpose Tax	24,317,072.23	23,723,972.80	593,099.43	2.50%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	49,032,874.28	46,947,745.76	2,085,128.52	4.44%
APPROPRIATIONS				
Salaries & Wages	17,212,250.00	16,889,598.00	322,652.00	1.91%
Other Expenses	15,635,543.78	14,769,003.41	866,540.37	5.87%
Statutory & Deferred Charges	5,859,876.80	5,873,235.90	(13,359.10)	-0.23%
State & Federal Grants	1,195,223.12	1,634,143.91	(438,920.79)	-26.86%
Capital (without grants)	400,000.00	400,000.00	-	0.00%
Debt Service	6,669,545.26	5,401,327.22	1,268,218.04	23.48%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	2,059,935.32	2,052,437.32	7,498.00	0.37%
TOTAL APPROPRIATIONS	49,032,374.28	47,019,745.76	2,012,628.52	0.042804
Adopted Emergencies		72,000.00		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	24,317,072.23	23,723,972.80	593,099.43	2.50%
Local Tax Rate	0.2857	0.3170	-0.0313	-9.89%
Assessed Valuation	8,512,755,200	7,511,861,000	1,000,894,200	13.32%

STATUS OF "CAPS"

	CAP @ 0.5%	CAP COLA	2% LEVY CAP
			25,667,676.36 MAX
			24,317,072.23 ACTUAL
CAP Base from Prior Year	34,871,156.14	34,871,156.14	(1,350,604.13) + OR ()
Rate Applied	0.50%	3.50%	
Allowable CAP	35,045,511.92	36,091,646.60	Must be zero or () to Introduce Budget
Additions:			
See Sheet 3b	2,398,867.91	2,398,867.91	
Other			
Total CAP Allowable	37,444,379.83	38,490,514.51	
Budget Expenditures Sheet 19	35,905,031.58	35,905,031.58	
Remaining or (Excess)	1,539,348.25	2,585,482.93	

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	15,141,879.73	12,601,581.94	2,540,297.79
Used to Fund Budget	8,641,876.75	7,746,801.73	895,075.02
Remaining Balance	6,500,002.98	4,854,780.21	1,645,222.77

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	99.31%	99.18%	0.13%
Used for Reserve for Taxes	98.67%	98.65%	0.02%
Remaining	0.64%	0.53%	0.11%

**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)	46,972,938.96	XXXXXXXXXXXX
2 Local District School Tax		74,266,573.00
Actual		
Estimate	75,751,904.64	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		29,239,249.00
Actual		
Estimate	29,824,033.98	XXXXXXXXXXXX
5 County Tax		18,730,284.29
Actual		
Estimate	19,292,192.82	XXXXXXXXXXXX
6 Special District Tax		2,482,614.00
Actual		
Estimate	2,532,266.28	XXXXXXXXXXXX
7 Municipal Open Space		2,253,558.30
Actual		
Estimate	3,401,600.00	XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	177,774,936.68	
10 Less: Total Anticipated Revenues from 2023 in Municipal Budget (Item 5)	24,715,802.05	
11 Cash Required from 2023 to Support Local Municipal Budget and Other Taxes	153,059,134.63	
12 Amount of Item 11 divided by 98.67%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	155,119,069.95	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	75,751,904.64	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	29,824,033.98	
County Tax (Line 5 Above)	19,292,192.82	
Special District Tax (Line 6 Above)	2,532,266.28	
Municipal Open Space Tax (Line 7 Above)	3,401,600.00	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	24,317,072.23	
Total Amount (Line 12)	155,119,069.95	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	2,059,935.32	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	46,972,938.96	
Item 13 - Appropriation: Reserve for Uncollected Taxes	2,059,935.32	
Subtotal	49,032,874.28	
Less: Item 10 - Total Anticipated Revenues	24,715,802.05	
Amount to Be Raised by Taxation in Municipal Budget	24,317,072.23	

Local Tax for Municipal Purpose	24,317,072.23
Addition to Local District School Tax	
Minimum Library Tax	

2023 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2023 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF FREEHOLD

COUNTY: MONMOUTH

<u>Alan C. Walker</u> Mayor's Name	<u>December 31, 2023</u> Term Expires
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Municipal Officials	
<u>Sanabel Abouzeina</u> Municipal Clerk	<u>6/1/2019</u> Date of Orig. Appt.
<u>Elizabeth M. Kiernan</u> Tax Collector	<u>C-1932</u> Cert. No.
<u>Jeffrey C. Elsasser</u> Chief Financial Officer	<u>T-1559</u> Cert. No.
<u>Robert W. Swisher</u> Registered Municipal Accountant	<u>N-1644</u> Cert. No.
<u>Asbury Park Press</u> Municipal Attorney	<u>439</u> Lic. No.
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Official Mailing Address of Municipality

Municipal Town Hall
1 Municipal Plaza
Freehold, New Jersey 07728

Fax #: (732) 863-9095

Governing Body Members	
Name	Term Expires
<u>Anthony J. Ammiano</u>	<u>12/31/2024</u>
<u>Thomas L. Cook</u>	<u>12/31/2024</u>
<u>Lester A. Preston, Jr.</u>	<u>12/31/2023</u>
<u>Mauren Fasano</u>	<u>12/31/2025</u>
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2023 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of FREEHOLD , 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

 28 day of March , 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 28 day of March , 2023

 sabouzeina@twp.freehold.nj.us
Clerk
 1 Municipal Plaza
Address
 Freehold, New Jersey 07728
Address
 (732) 294-2000
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 28 day of March , 2023

<u> rswisher@scnco.com </u>	<u> 308 East Broad Street </u>
Registered Municipal Accountant	Address
<u> Westfield, NJ 07090 </u>	<u> 908-789-9300 </u>
Address	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 28 day of March , 2023

 Jelsasser@twp.freehold.nj.us
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: , 2023 By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of FREEHOLD, 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 _____

in the issue of March 29, 2023

The Governing Body of the TOWNSHIP of FREEHOLD does hereby approve the following as the Budget for the year 2023:

RECORDED VOTE
(Insert Last Name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMITTEEPERSONS of the TOWNSHIP of FREEHOLD, County of MONMOUTH, on March 28, 2023.

A Hearing on the Budget and Tax Resolution will be held at Municipal Town Hall, on April 25, 2023 at 8:00 o'clock _____ at which time and place objections to said Budget and Tax Resolution for the year 2023 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2023
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	35,905,031.58
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	11,067,907.38
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	11,067,907.38
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated 98.67% Percent of Tax Collections	2,059,935.32
4. Total General Appropriations (Item 9, Sheet 29)	49,032,874.28
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	24,715,802.05
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	24,317,072.23
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2022 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water/Sewer Utilit Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	46,947,745.76	14,415,249.23	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	46,947,745.76	14,415,249.23	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	43,750,484.43	13,028,118.49	-	-	-	-	-
Reserved	3,183,052.58	1,382,584.41	-	-	-	-	-
Unexpended Balances Canceled	86,708.75	4,546.33	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	47,020,245.76	14,415,249.23	-	-	-	-	-
Overexpenditures *	72,500.00	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2022	45,398,216.35
Cap Base Adjustment:	
Subtotal	45,398,216.35
Exceptions Less:	
Total Other Operations	9,252.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	1,630,672.00
Total Additional Appropriations	
Total Capital Improvements	400,000.00
Total Debt Service	5,401,327.22
Transferred to Board of Education	948,757.00
Type I School Debt	
Total Public & Private Programs	84,614.67
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	2,052,437.32
Total Exceptions	10,527,060.21
Amount on Which CAP is Applied	34,871,156.14
<u>2.5%</u> CAP	871,778.90
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	35,742,935.04

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		35,742,935.04
Additions:		
New Construction (Assessor Certification)		136,088.10
2021 Cap Bank Utilized		1,140,165.74
2022 Cap Bank Utilized		1,122,614.07
Total Additions		2,398,867.91
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	<u>38,141,802.95</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	<u>348,711.56</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>38,490,514.51</u>
Total General Appropriations for Municipal Purposes (Sheet 19, H-1)		<u>35,905,031.58</u>
Over or (Under) Appropriations Cap		<u>(2,585,482.93)</u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

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 \$ 10,022,910.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 1,512,760.00
8,510,150.00

Budgeted Group Insurance - Inside CAP 7,302,609.78
 Budgeted Group Insurance - Utilities 1,207,540.22
 Budgeted Group Insurance - Outside CAP _____
 TOTAL 8,510,150.00

Instead of receiving Health Benefits, 40 employees have elected an opt-out for 2023. This opt-out amount is budgeted separately.

Health Benefits Waiver _____
 Salaries and Wages \$ 200,000.00

Public Employees Retirement System: (Sheet 19 & Sheet 36)

Total Appropriation for -
 Public Employees Retirement System - \$1,293,421.00

Appropriation charges to -
 Current Fund Budget - (Sheet 19) - \$1,018,421.00
 Utility Fund Budget - (Sheet 3) - 275,000.00

Municipal Debt Service - Excluded from "CAPS" (Sheet 27)

Payment of Bond Principal - \$ 4,120,000.00
 Interest on Bonds - 926,763.76
 MCIA - Bond Principal - 377,400.00
 MCIA - Bond Interest - 18,870.00

Debt Service: (Sheet 43)

Breakdown of Payment of Bond Principal -
 Payment of Bond Principal - \$926,962.50
 Green Trust Loan Program - 77,278.86
 MCIA - Bond Principal - 132,600.00
 Installment Note Principal - 131,518.64

Breakdown of Payment of Bond Interest -
 Interest on Bonds - \$526,572.99
 Green Trust Loan Program - 5,211.01
 MCIA - Bond Interest - 6,630.00
 Installment Note Interest - 39,586.00

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	23,723,972.80
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>23,723,972.80</u>
Plus 2% CAP Increase	<u>474,479.46</u>
ADJUSTED TAX LEVY	<u>24,198,452.26</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>24,198,452.26</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

24,198,452.26

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	158,193.00
Allowable Pension Obligations Increases	30,604.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	966,434.00
Recycling Tax appropriation	264,614.00
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 1,419,845.00

Less Cancelled or Unexpended Waivers 86,709.00

Less Cancelled or Unexpended Exclusions

ADJUSTED TAX LEVY

25,531,588.26

Additions:

New Ratables - Increase for new construction	42,930,000
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.317</u>
New Ratable Adjustment to Levy	136,088.10
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

25,667,676.36

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

24,317,072.23

OVER OR (UNDER) 2% LEVY CAP

(1,350,604.13)

(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	22,578,429
Amount to be Raised by Taxation for Municipal Purpose	22,557,619
Available for Banking (CY 2023)	20,810
Amount Used in CY 2023	
Balance to Expire	20,810

2021

Maximum Allowable Amount to be Raised by Taxation	23,852,271
Amount to be Raised by Taxation for Municipal Purpose	23,032,983
Available for Banking (CY 2023 - CY 2024)	819,288
Amount Used in CY 2023	
Balance to Carry Forward (CY 2024)	819,288

2022

Maximum Allowable Amount to be Raised by Taxation	24,647,107
Amount to be Raised by Taxation for Municipal Purpose	23,723,973
Available for Banking (CY 2023 - CY 2025)	923,134
Amount Used in CY 2023	
Balance to Carry Forward (CY 2024 - CY2025)	923,134

2023

Maximum Allowable Amount to be Raised by Taxation	25,667,676
Amount to be Raised by Taxation for Municipal Purpose	24,317,072
Available for Banking (CY 2024 - CY 2026)	1,350,604

Total Levy CAP Bank

3,093,026

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
1. Surplus Anticipated	08-101	8,641,876.75	7,746,801.73	7,746,801.73
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	8,641,876.75	7,746,801.73	7,746,801.73
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	40,000.00	40,000.00	42,938.00
Other	08-104	20,000.00	20,000.00	40,268.00
Fees and Permits	08-105	210,000.00	210,000.00	248,027.25
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	575,000.00	575,000.00	909,169.43
Other	08-109			
Interest and Costs on Taxes	08-112	130,000.00	130,000.00	267,386.65
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	150,000.00	100,000.00	263,689.31
Anticipated Utility Operating Surplus	08-114			
Cable TV Fees - Cablevision	08-229	266,179.00	286,402.00	286,402.00
Cable TV Fees - Verizon	08-230	244,818.60	246,353.76	246,353.76

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	1,635,997.60	1,607,755.76	2,304,234.40

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)				
	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	925,000.00	900,000.00	1,841,366.00
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations				
(N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	925,000.00	900,000.00	1,841,366.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	1,327,894.00	1,176,894.00	1,502,400.28

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Recycling Tonnage Grant	10-569	87,579.20		-
Clean Communities Program	10-602		82,159.03	82,159.03
Safe and Secure Communities Program P.L. 1994, Chapter 220	10-503	32,400.00	32,400.00	32,400.00
Distracted Driving Crackdown	10-508	10,500.00	10,500.00	10,500.00
Federal Bulletproof Vest Grant	10-693	4,797.38	4,427.50	4,427.50
State Body Armor Replacement Fund Grant	10-505	3,187.17	3,187.17	3,187.17
Municipal Alliance on Alcoholism and Drug Abuse	10-506	32,600.00	38,443.50	38,443.50
Reserve Municipal Alliance on Alcoholism and Drug Abuse	10-635	8,150.00	8,150.00	8,150.00
Childhood Lead Exposure Prevention Grant	10-619	25,250.00	54,335.00	54,335.00
NJDOH Strengthening Public Health	10-621		274,735.00	274,735.00
NJ DOH Vaccine Supplemental Funding	10-622	100,000.00		-
Click it or Ticket	10-507		7,000.00	7,000.00
Safe Corridors Grant	10-518		35,909.00	35,909.00
DHMAS Youth Leadership	10-634		11,106.16	11,106.16
NJACCHO TtT Grant	10-635	2,500.00		-
Radon Awareness Program	10-637	2,000.00		-
FEMA Hazard Mitigation	10-717		1,064,291.55	1,064,291.55
Drive Sober Get Pulled Over	10-509		7,000.00	7,000.00
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
NJACCHO Enhancing Local Public Health Infrastructure	10-636	826,025.00		-
National Opioid Settlement	10-830	53,234.37		-
Monmouth County Historic Commission	10-689	6,500.00		
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Public and Private Revenues	10-001	1,194,723.12	1,633,643.91	1,633,643.91

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Other Special				
 Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Other Special Items	08-004	2,265,761.20	1,797,362.56	2,011,317.25

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	8,641,876.75	7,746,801.73	7,746,801.73
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	1,635,997.60	1,607,755.76	2,304,234.40
Total Section B: State Aid Without Offsetting Appropriations	09-001	7,874,549.38	7,436,315.00	7,436,315.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	925,000.00	900,000.00	1,841,366.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	1,327,894.00	1,176,894.00	1,502,400.28
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	1,194,723.12	1,633,643.91	1,633,643.91
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	2,265,761.20	1,797,362.56	2,011,317.25
Total Miscellaneous Revenues	13-099	15,223,925.30	14,551,971.23	16,729,276.84
4. Receipts from Delinquent Taxes	15-499	850,000.00	925,000.00	1,153,153.50
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	24,715,802.05	23,223,772.96	25,629,232.07
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	24,317,072.23	23,723,972.80	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-		XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	24,317,072.23	23,723,972.80	25,819,421.61
7. Total General Revenues	13-299	49,032,874.28	46,947,745.76	51,448,653.68

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						-		-
Adminstrative and Executive						-		-
Salaries and Wages	20-100	1	269,000.00	254,000.00		254,000.00	253,803.70	196.30
Other Expenses	20-100	2	8,000.00	11,500.00		11,500.00	2,867.02	8,632.98
Public Information Office						-		-
Salaries and Wages	20-101	1	36,000.00	36,000.00		36,000.00	13,571.02	22,428.98
Other Expenses	20-101	2	7,000.00	7,000.00		7,000.00	846.12	6,153.88
Purchasing Department						-		-
Salaries and Wages	20-102	1	63,000.00	60,000.00		61,500.00	60,455.30	1,044.70
Other Expenses	20-102	2	39,000.00	39,000.00		37,500.00	25,093.40	12,406.60
Human Resources						-		-
Salaries and Wages	20-105	1	56,000.00	52,000.00		52,000.00	48,692.16	3,307.84
Other Expenses	20-105	2	14,000.00	17,000.00		17,000.00	12,896.34	4,103.66
Mayor and Township Committee						-		-
Salaries and Wages	20-110	1	54,000.00	53,000.00		53,000.00	52,024.45	975.55
Other Expenses	20-110	2	30,000.00	30,000.00		30,000.00	18,307.83	11,692.17
Municipal Clerk						-		-
Salaries and Wages	20-120	1	209,000.00	196,000.00		196,000.00	190,637.73	5,362.27
Other Expenses	20-120	2	113,650.00	100,650.00		100,650.00	86,662.29	13,987.71
						-		-

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
Elections						-		-
Salaries and Wages	20-120	1	1,000.00	1,000.00		1,000.00	419.19	580.81
Other Expenses	20-120	2	15,700.00	15,200.00		15,200.00	13,402.22	1,797.78
Financial Administration (Treasury)						-		-
Salaries and Wages	20-130	1	166,000.00	147,000.00		147,000.00	141,196.29	5,803.71
Other Expenses	20-130	2	93,650.00	58,650.00		58,650.00	56,599.72	2,050.28
Audit Services	20-135	2	36,000.00	36,000.00		36,000.00	31,464.00	4,536.00
						-		-
Information Technology						-		-
Salaries and Wages	20-140	1	113,000.00	109,000.00		109,000.00	106,703.84	2,296.16
Other Expenses	20-140	2	197,000.00	197,000.00		197,000.00	182,089.55	14,910.45
						-		-
Revenue Administration (Tax Collection)						-		-
Salaries and Wages	20-145	1	107,000.00	102,000.00		102,000.00	100,985.30	1,014.70
Other Expenses	20-145	2	31,800.00	29,300.00		29,300.00	23,110.06	6,189.94
						-		-
Tax Assessment Administration (Tax Assessor)						-		-
Salaries and Wages	20-150	1	164,000.00	187,000.00		187,000.00	186,681.70	318.30
Other Expenses	20-150	2	254,650.00	225,250.00		280,250.00	190,952.49	89,297.51
Tax Appeals	20-150	2	100,000.00	100,000.00		45,000.00	-	45,000.00

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
Legal Services and Costs						-		-
Other Expenses	20-155	2	350,000.00	350,000.00		350,000.00	305,415.17	44,584.83
						-		-
Affordable Housing Services and Costs						-		-
Other Expenses	21-190	2	150,000.00	150,000.00		150,000.00	77,599.79	72,400.21
						-		-
Engineering						-		-
Salaries and Wages	20-165	1	382,000.00	358,000.00		358,000.00	307,349.83	50,650.17
Other Expenses	20-165	2	28,800.00	24,700.00		24,700.00	18,219.57	6,480.43
						-		-
Historical Sites Office (Historic Preservation)						-		-
Other Expenses	20-175	2	5,700.00	5,700.00		5,700.00	4,989.16	710.84
						-		-
LAND USE ADMINISTRATION (N.J.S.A. 40:55D-1)						-		-
Planning Board						-		-
Salaries and Wages	21-180	1	182,000.00	168,000.00		168,000.00	165,003.88	2,996.12
Other Expenses	21-180	2	67,600.00	67,600.00		67,600.00	21,725.81	45,874.19
						-		-
						-		-
						-		-

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
Other Code Enforcement (Zoning and Housing)						-		-
Salaries and Wages	22-200	1	201,000.00	174,000.00		174,000.00	171,433.45	2,566.55
Other Expenses	22-200	2	12,200.00	12,200.00		12,200.00	9,745.00	2,455.00
						-		-
						-		-
INSURANCE						-		-
Other Insurance	23-210	2	685,694.00	615,009.00		590,009.00	511,776.08	78,232.92
Workers' Compensation	23-215	2	613,589.00	599,287.00		599,287.00	500,090.25	99,196.75
Group Insurance for Emplyees	23-220	2	7,302,609.78	7,004,330.41		7,004,330.41	6,344,343.44	659,986.97
Health Benefit Waiver	23-222	1	200,000.00	150,000.00		150,000.00	141,800.00	8,200.00
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY						-		-
Police						-		-
Salaries and Wages	25-240	1	8,936,000.00	9,074,000.00		8,999,000.00	8,391,507.81	607,492.19
Salaries and Wages - School Security Detail	25-240	1	126,000.00	116,000.00		116,000.00	116,000.00	-
ARP Funded Salary and Wages	25-240	1	372,000.00	185,000.00		185,000.00	185,000.00	-
Other Expenses	25-240	2	535,300.00	570,800.00		570,800.00	500,406.91	70,393.09
ARP Funded Other Expenses	25-240	2	200,000.00	200,000.00		200,000.00	200,000.00	-
						-		-
Office of Emergency Management						-		-
Salaries and Wages	25-252	1	5,000.00	5,000.00		5,000.00	4,587.39	412.61
Other Expenses	25-252	2	500.00	500.00		500.00	-	500.00
						-		-
Bureau of Fire Prevention						-		-
Salaries and Wages	25-265	1	51,000.00	50,000.00		50,000.00	48,854.10	1,145.90
Other Expenses	25-265	2	5,500.00	5,500.00		5,500.00	3,461.00	2,039.00
						-		-
Uniform Fire Safety						-		-
Salaries and Wages	25-265	1	81,000.00	78,000.00		89,500.00	87,054.18	2,445.82
Other Expenses	25-265	2	13,000.00	13,000.00		4,000.00	2,960.00	1,040.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Prosecutor						-		-
Other Expenses	25-275	2	82,500.00	75,000.00		75,000.00	66,153.12	8,846.88
PUBLIC WORKS						-		-
Streets and Roads Maintenance						-		-
Salaries and Wages	26-290	1	917,000.00	874,000.00		786,500.00	749,602.14	36,897.86
ARP Funded Salary and Wages	26-290	1	250,000.00	250,000.00		250,000.00	250,000.00	-
Other Expenses	26-290	2	306,600.00	306,600.00		306,600.00	182,970.37	123,629.63
Snow Removal						-		-
Salaries and Wages	26-291	1	127,000.00	134,000.00		134,000.00	-	134,000.00
ARP Funded Salary and Wages	26-291	1	115,000.00	115,000.00		115,000.00	98,712.79	16,287.21
Other Expenses	26-291	2	225,000.00	225,000.00		125,000.00	26,730.72	98,269.28
Shade Tree Commission						-		-
Salaries and Wages	26-292	1	60,000.00	60,000.00		60,000.00	21,715.84	38,284.16
Other Expenses	26-292	2	18,000.00	18,000.00		18,000.00	9,125.42	8,874.58
Recycling						-		-
Salaries and Wages	26-305	1	137,000.00	130,000.00		105,000.00	97,875.66	7,124.34
Other Expenses	26-305	2	865,000.00	700,000.00		725,000.00	614,574.38	110,425.62
Public Buildings and Grounds						-		-
Salaries and Wages	26-310	1	489,000.00	446,000.00		481,000.00	461,436.28	19,563.72
Other Expenses	26-310	2	150,000.00	150,000.00		150,000.00	146,916.01	3,083.99

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
Equipment Maintenance						-		-
Salaries and Wages	26-315	1	408,000.00	395,000.00		395,000.00	337,853.49	57,146.51
Other Expenses	26-315	2	385,650.00	385,650.00		375,650.00	336,325.39	39,324.61
						-		-
Community Services Act (Condominum Costs)						-		-
Other Expenses	26-325	2	120,000.00	120,000.00		120,000.00	117,370.10	2,629.90
						-		-
HEALTH AND WELFARE						-		-
Public Health Services (Board of Health)						-		-
Salaries and Wages	27-330	1	207,000.00	110,000.00		182,500.00	169,559.58	12,940.42
ARP Funded Salary and Wages	27-330	1	93,000.00	150,000.00		150,000.00	150,000.00	-
Other Expenses	27-330	2	71,600.00	66,600.00		76,600.00	71,116.52	5,483.48
						-		-
						-		-
Environmental Commission						-		-
Other Expenses	27-335	2	400.00	400.00		400.00	-	400.00
						-		-
Animal Control Services						-		-
Other Expenses	27-340	2	82,000.00	82,000.00		82,000.00	81,992.00	8.00
						-		-

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
RECREATION SERVICES AND PROGRAMS						-		-
Recreation Commission						-		-
Salaries and Wages	28-370	1	192,978.00	208,000.00		298,000.00	278,904.83	19,095.17
ARP Funded Salary and Wages	28-370	1	232,022.00	200,000.00		200,000.00	200,000.00	-
Other Expenses	28-370	2	134,200.00	128,200.00		128,200.00	127,593.21	606.79
						-		-
Senior Services and Programs (Senior Center)						-		-
Salaries and Wages	28-371	1	129,000.00	132,000.00		132,000.00	117,437.07	14,562.93
Other Expenses	28-371	2	20,000.00	20,000.00		20,000.00	19,866.75	133.25
						-		-
UTILITIES						-		-
Electricity	31-430	2	250,000.00	239,000.00		264,000.00	211,007.29	52,992.71
Street Lighting	31-435	2	300,000.00	287,000.00		312,000.00	271,409.36	40,590.64
Telecommunications	31-440	2	150,000.00	150,000.00		115,000.00	92,302.37	22,697.63
Water and Sewer	31-445	2	75,000.00	77,000.00		77,000.00	66,782.54	10,217.46
Natural Gas	31-450	2	155,000.00	155,000.00		75,000.00	47,945.33	27,054.67
Gasoline	31-455	2	425,000.00	425,000.00		495,000.00	470,296.45	24,703.55
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court						-		-
Salaries and Wages	43-490	1	439,000.00	411,000.00		421,000.00	415,705.01	5,294.99
Other Expenses	43-490	2	19,150.00	19,300.00		19,300.00	18,703.85	596.15
						-		-
Public Defender						-		-
Other Expenses	43-495	2	38,500.00	35,000.00		35,000.00	35,000.00	-
						-		-
						-		-
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						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	615,000.00	612,000.00		612,000.00	584,874.45	27,125.55
Other Expenses	22-195	2	29,950.00	39,750.00		39,750.00	20,827.60	18,922.40
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		30,999,492.78	29,971,676.41	-	29,899,176.41	26,887,470.46	3,011,705.95
B. Contingent	35-470	2	1.00	1.00	XXXXXXXXXX	1.00		1.00
Total Operations Including Contingent - within "CAPS"	34-201		30,999,493.78	29,971,677.41	-	29,899,177.41	26,887,470.46	3,011,706.95
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	16,185,000.00	15,782,000.00	-	15,815,000.00	14,707,438.46	1,107,561.54
Other Expenses (Including Contingent)	34-201	2	14,814,493.78	14,189,677.41	-	14,084,177.41	12,180,032.00	1,904,145.41

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
					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	-		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
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		1,018,421.00	1,124,198.90		1,122,998.90	1,108,358.79	14,640.11
Social Security System (O.A.S.I.)	36-472		1,223,038.80	1,156,680.00		1,181,680.00	1,164,923.44	16,756.56
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		2,492,078.00	2,470,600.00		2,471,800.00	2,471,790.40	9.60
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		65,000.00	65,000.00		65,000.00	65,000.00	-
Accumulated Leave Compensation	36-473		75,000.00	75,000.00		75,000.00	75,000.00	-
Accumulated Absence Liability	36-473		24,000.00			-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		8,000.00	8,000.00		8,000.00	1,767.25	6,232.75
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		4,905,537.80	4,899,478.90	-	4,924,478.90	4,886,839.88	37,639.02
(F) Judgments	37-480					-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299		35,905,031.58	34,871,156.31	-	34,823,656.31	31,774,310.34	3,049,345.97

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		9,252.00	9,252.00	-	9,252.00	9,252.00	-

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Regional Information Techology Services	42-119	1	292,000.00	274,000.00		274,000.00	263,341.05	10,658.95
Regional Licensed Operational Services	42-120	1	60,000.00	52,000.00		67,000.00	62,145.78	4,854.22
						-		-
Uniform Construction Code - Borough of Freehold						-		-
Other Expenses	42-118	2	60,000.00	60,000.00		60,000.00	29,588.00	30,412.00
						-		-
Police Services - School Security Detail						-		-
Salaries and Wages	42-106	1	127,000.00	116,000.00		116,000.00	97,406.36	18,593.64
						-		-
Monmouth County 9-1-1 Dispatching Services	42-115	2	401,654.00	393,778.00		393,778.00	393,778.00	-
						-		-
Western Monmouth Active Shooter Training	42-121	2	6,584.00	6,584.00		6,584.00	6,011.82	572.18
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Road Repairs and Maintenance - Fuel	42-105	2	250,000.00	200,000.00		290,000.00	276,276.10	13,723.90
Equipment Maintenance	42-105	2	50,000.00	50,000.00		65,000.00	51,599.76	13,400.24
						-		-
Board of Health						-		-
Salaries and Wages	42-114	1	545,000.00	431,000.00		431,000.00	398,994.41	32,005.59
Other Expenses	42-114	2	41,060.00	41,060.00		41,060.00	38,324.11	2,735.89
Board of Health - VNA Health Group						-		-
Salaries and Wages	42-114	1	3,250.00	3,250.00		3,250.00	-	3,250.00
Other Expenses	42-114	2	3,000.00	3,000.00		3,000.00	-	3,000.00
						-		-
						-		-
				-		-		-
				-		-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		1,839,548.00	1,630,672.00	-	1,750,672.00	1,617,465.39	133,206.61

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899		500.00	500.00		500.00		500.00
						-		-
Municipal Alliance Fund for Drug and Alcohol Abuse						-		-
Grant	41-704	2	32,600.00	38,443.50		38,443.50		-
Local Match	41-704	2	8,150.00	8,150.00		8,150.00		-
						-		-
Distracted Driving Crackdown Grant	41-705	2	10,500.00	10,500.00		10,500.00		-
Click it or Ticket	41-507	2		7,000.00		7,000.00		-
Federal Bulletproof Vest Grant	41-713	2	4,797.38	4,427.50		4,427.50		-
State Body Armor Replacement Grant	41-713	2	3,187.17	3,187.17		3,187.17		-
Drive Sober Get Pulled Over	41-509	2		7,000.00		7,000.00		-
Safe and Secure Communities	41-503	2	32,400.00	32,400.00		32,400.00		-
Safe Corridors Grant	41-518	2		35,909.00		35,909.00		-
						-		-
Monmouth County Historic Commission	41-689	2	6,500.00			-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Clean Communities Program	41-708	2		82,159.03		82,159.03	82,159.03	-
Recycling Tonnage Grant	41-714	2	87,579.20			-	-	-
Radon Awareness Program	41-718	2	2,000.00			-	-	-
NJACCHO Grants	41-718	2	2,500.00			-	-	-
Childhood Lead Exposure Prevention Grant	41-718	2	25,250.00	54,335.00		54,335.00	54,335.00	-
						-	-	-
NJ DOH Vaccine Supplemental Funding	41-621	2	100,000.00			-	-	-
NJDOH Strengthening Public Health						-	-	-
Salaries and Wages	41-718	1		183,348.00		183,348.00	183,348.00	-
Other Expenses	41-718	2		91,387.00		91,387.00	91,387.00	-
						-	-	-
DHMAS Youth Leadership	41-634	2		11,106.16		11,106.16	11,106.16	-
NJACCHO Enhancing Local Pulic Health Infrastructure	41-636	2	826,025.00			-	-	-
National Opiod Settlement	41-830	2	53,234.37			-	-	-
FEMA Hazard Mitigation Grant	41-717	2		1,064,291.55		1,064,291.55	1,064,291.55	-
						-	-	-
						-	-	-

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
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		1,195,223.12	1,634,143.91	-	1,634,143.91	1,633,643.91	500.00
Total Operations - Excluded from "CAPS"	34-305		3,044,023.12	3,274,067.91	-	3,394,067.91	3,260,361.30	133,706.61
Detail:								
Salaries & Wages	34-305	1	1,027,250.00	1,059,598.00	-	1,074,598.00	1,005,235.60	69,362.40
Other Expenses	34-305	2	2,016,273.12	2,213,969.91	-	2,318,969.91	2,255,125.70	63,844.21

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(C) Capital Improvements - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		400,000.00	400,000.00	-	400,000.00	400,000.00	-

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		4,120,000.00	3,153,000.00		3,153,000.00	3,153,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		200,000.00	150,000.00		150,000.00	150,000.00	XXXXXXXXXX
Interest on Bonds	45-930		926,763.76	635,057.87		635,057.87	635,057.87	XXXXXXXXXX
Interest on Notes	45-935		415,000.00	211,560.69		211,560.69	125,051.67	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
MCIA - Payment of Bond Principal	45-942		377,400.00	358,900.00		358,900.00	358,900.00	XXXXXXXXXX
MCIA - Interest on Bonds	45-943		18,870.00	36,815.00		36,815.00	36,814.79	XXXXXXXXXX
						-		XXXXXXXXXX
MCIA Capital Lease Obligations						-		XXXXXXXXXX
Principal	45-941		516,300.00	726,850.00		726,850.00	726,772.88	XXXXXXXXXX
Interest	45-941		95,211.50	129,143.66		129,143.66	129,021.26	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		6,669,545.26	5,401,327.22	-	5,401,327.22	5,314,618.47	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405		954,339.00	948,757.00	XXXXXXXXXX	948,757.00	948,757.00	XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		11,067,907.38	10,024,152.13	-	10,144,152.13	9,923,736.77	133,706.61

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		11,067,907.38	10,024,152.13	-	10,144,152.13	9,923,736.77	133,706.61
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		46,972,938.96	44,895,308.44	-	44,967,808.44	41,698,047.11	3,183,052.58
(M) Reserve for Uncollected Taxes	50-899		2,059,935.32	2,052,437.32	XXXXXXXXXX	2,052,437.32	2,052,437.32	XXXXXXXXXX
9. Total General Appropriations	34-499		49,032,874.28	46,947,745.76	-	47,020,245.76	43,750,484.43	3,183,052.58

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2022	
Summary of Appropriations		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	35,905,031.58	34,871,156.31	-	34,823,656.31	31,774,310.34	3,049,345.97
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	9,252.00	9,252.00	-	9,252.00	9,252.00	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	1,839,548.00	1,630,672.00	-	1,750,672.00	1,617,465.39	133,206.61
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	1,195,223.12	1,634,143.91	-	1,634,143.91	1,633,643.91	500.00
Total Operations Excluded from "CAPS"	34-305	3,044,023.12	3,274,067.91	-	3,394,067.91	3,260,361.30	133,706.61
(C) Capital Improvements	44-999	400,000.00	400,000.00	-	400,000.00	400,000.00	-
(D) Municipal Debt Service	45-999	6,669,545.26	5,401,327.22	-	5,401,327.22	5,314,618.47	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	954,339.00	948,757.00	XXXXXXXXXX	948,757.00	948,757.00	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	2,059,935.32	2,052,437.32	XXXXXXXXXX	2,052,437.32	2,052,437.32	XXXXXXXXXX
Total General Appropriations	34-499	49,032,874.28	46,947,745.76	-	47,020,245.76	43,750,484.43	3,183,052.58

DEDICATED WATER/SEWER UTILITY UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER/SEWER UTILITY UTILITY	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
Operating Surplus Anticipated	08-501	3,785,232.00	3,176,605.26	3,176,605.26
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	3,785,232.00	3,176,605.26	3,176,605.26
Rents	08-503	11,100,000.00	10,810,879.50	12,474,582.37
Miscellaneous	08-505	80,500.00	80,423.73	257,706.70
Fire Hydrant Service	08-504	79,000.00	80,000.00	79,161.44
Water Connection Fees	08-515	250,000.00	150,000.00	597,174.76
Sewer Connection Fees	08-515	25,000.00	25,000.00	424,591.68
Interest on Investments	08-511	60,000.00	60,000.00	69,723.30
Capital Fund Surplus	08-509	305,000.00	32,340.74	32,340.74
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total Water/Sewer Utility Utility Revenues	08-599	15,684,732.00	14,415,249.23	17,111,886.25

DEDICATED WATER/SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER/SEWER UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	50,000.00	50,000.00	XXXXXXXXXX	50,000.00	50,000.00	-
Capital Outlay	55-512	313,000.00	313,000.00		313,000.00	7,940.00	305,060.00
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	1,380,000.00	1,125,000.00		1,125,000.00	1,125,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	75,000.00	75,000.00		75,000.00	75,000.00	XXXXXXXXXX
Interest on Bonds	55-522	350,000.00	160,000.00		160,000.00	157,241.23	XXXXXXXXXX
Interest on Notes	55-523	215,000.00	87,500.00		87,500.00	86,509.01	XXXXXXXXXX
MCIA - Capital Lease Obligations - Principal	55-525	80,000.00	75,150.00		75,150.00	75,150.00	XXXXXXXXXX
MCIA - Capital Lease Obligations - Interest	55-525	17,500.00	21,000.00		21,000.00	20,203.43	XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER/SEWER UTILITY UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER/SEWER UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	275,000.00	256,223.73		256,223.73	256,223.73	-
Social Security System (O.A.S.I.)	55-541	131,657.00	133,569.50		133,569.50	116,839.56	16,729.94
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL WATER/SEWER UTILITY UTILITY APPROP	55-599	15,684,732.00	14,415,249.23	-	14,415,249.23	13,028,118.49	1,382,584.41

DEDICATED ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2023 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: _____

Board of Recreation Commission, Deferred Sick Leave, Developers Fees - Housing Trust Funds, Parking Offenses Adjudication Act, Municipal Access Channel - Donations, Municipal Public Defender, Open Space, Recreation, Farmland and Historic Preservation Trust, Tree Planting Program - Donations, September 11, 2001 Memorial Garden, Relocation Assistance Fund, Celebration of Public Events - Donations, Storm Recovery Trust Fund, Disposal of Forfeited Property, Uniform Fire Safety Act Penalty Monies, Off Tract Road Improvement Escrow Account, New Jersey Sales & Use Tax, Police Equipment - Donations, Tree Planting - Donations, Developers Contributions - Donations, Electronic Receipts Fees, Construction Penalty Monies, Self Insurance Programs

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	50,401,423.78
Due from State of N.J.(c. 20, P.L. 1961)	1111000	10,479.68
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	973,193.70
Tax Title Lien Receivable	1110400	309,536.94
Property Acquired by Tax Title Lien Liquidation	1110500	1,106,850.00
Other Receivables	1110600	574,131.64
Deferred Charges Required to be in 2023 Budget	1110700	-
Deferred Charges Required to be in Budgets Subsequent to 2023	1110800	-
Total Assets	1110900	53,375,615.74
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	35,270,025.73
Reserves for Receivables	2110200	2,963,712.28
Surplus	2110300	15,141,879.73
Total Liabilities, Reserves and Surplus	XXXXXX	53,375,617.74

School Tax Levy Unpaid	2220170	51,610,807.02
Less: School Tax Deferred	2220200	25,566,589.00
*Balance Included in Above "Cash Liabilities"	2220300	26,044,218.02

		YEAR 2022	YEAR 2021
Surplus Balance, January 1	2310100	12,601,581.94	11,452,951.10
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Current Taxes:*(Percentage Collected 2022: 99.31%, 2021: 99.19%)	2310200	150,912,984.64	147,380,197.93
Delinquent Taxes	2310300	1,153,153.50	980,577.88
Other Revenues and Additions to Income	2310400	22,314,347.46	19,377,830.26
Total Funds	2310500	186,982,067.54	179,191,557.17
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	2310600	46,947,745.76	43,619,867.31
School Taxes (Including Local and Regional)	2310700	103,505,822.00	101,114,559.00
County Taxes (Including Added Tax Amounts)	2310800	18,904,006.05	19,507,877.92
Special District Taxes	2310900	2,482,614.00	2,347,671.00
Other Expenditures and Deductions from Income	2311000		
Total Expenditures and Tax Requirements	2311100	171,840,187.81	166,589,975.23
Less: Expenditures to be Raised by Future Taxes	2311200	-	
Total Adjusted Expenditures and Tax Requirements	2311300	171,840,187.81	166,589,975.23
Surplus Balance, December 31	2311400	15,141,879.73	12,601,581.94

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2023 Budget

Surplus Balance, December 31	2311500	15,141,879.73
Current Surplus Anticipated in 2023 Budget	2311600	8,641,876.75
Surplus Balance Remaining	2311700	6,500,002.98

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

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.

**TOWNSHIP OF FREEHOLD
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Capital Projects listed within the Six (6) Year Capital Budget are based on discussions with Department Heads, Administration and the Township Committee.

Based on the needs of the Township, certain projects will be planned for the coming year and applicable Bond Ordinances prepared to complete the projects.

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

Local Unit

TOWNSHIP OF FREEHOLD

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	
Computer Replacements		10,000.00			500.00			9,500.00	
Camera System Replacement		250,000.00			12,500.00			237,500.00	
Road Improvements - Overlay		9,000,000.00			75,000.00			1,425,000.00	7,500,000.00
Pavement Preservation Program		3,000,000.00			25,000.00			475,000.00	2,500,000.00
Hampton Drive Culvert		200,000.00			10,000.00			190,000.00	
Hunt Road (Local Aid Grant)		550,000.00			27,500.00		274,290.00	248,210.00	
East Freehold Road (LFIF Grant)		1,000,000.00			50,000.00			950,000.00	
Sidewalks and Curb Repairs		60,000.00			500.00			9,500.00	50,000.00
Traffic Camera Upgrades		300,000.00			2,500.00			47,500.00	250,000.00
Repairs/Upgrades to Municipa Buildings and Grounds		600,000.00			5,000.00			95,000.00	500,000.00
MDT Replenishment Program		420,000.00			3,500.00			66,500.00	350,000.00
LPR Replacement Program		150,000.00			1,250.00			23,750.00	125,000.00
Mall Fixed Site LPR		240,000.00			2,000.00			38,000.00	200,000.00
Recreation and Park Cameras		40,000.00			2,000.00			38,000.00	
Resurfacing Various Courts		3,000,000.00			25,000.00			475,000.00	2,500,000.00
Lighting Upgrades		500,000.00			25,000.00			475,000.00	
Building/Grounds Upgrades - Parks/Rec		1,800,000.00			15,000.00			285,000.00	1,500,000.00
		-							
TOTAL - THIS PAGE	XXXXX	21,120,000.00	-	-	282,250.00	-	274,290.00	5,088,460.00	15,475,000.00

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

Local Unit

TOWNSHIP OF FREEHOLD

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		
Water -		-								
Well Rehabilitation		3,000,000.00			25,000.00			475,000.00	2,500,000.00	
Filter Rehabilitation		800,000.00			40,000.00			760,000.00		
Piping Upgrades		200,000.00			10,000.00			190,000.00		
		-								
Sewer-		-								
System Improvements		600,000.00			5,000.00			95,000.00	500,000.00	
Plumbing System Upgrades		600,000.00			5,000.00			95,000.00	500,000.00	
Paving Repairs		180,000.00			1,500.00			28,500.00	150,000.00	
Water Main Repairs		1,280,000.00			64,000.00			1,216,000.00		
Interconnection Upgrades		300,000.00			2,500.00			47,500.00	250,000.00	
Fence Replacements		500,000.00			25,000.00			475,000.00		
Boiler Replacement		150,000.00			7,500.00			142,500.00		
		-								
		-								
		-								
		-								
		-								
TOTAL - THIS PAGE	XXXXX	7,610,000.00	-		-	185,500.00	-	-	3,524,500.00	3,900,000.00

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

Local Unit TOWNSHIP OF FREEHOLD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
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		-							
TOTAL - ALL PROJECTS	XXXXX	28,730,000.00	-	-	467,750.00	-	274,290.00	8,612,960.00	19,375,000.00

**6 YEAR CAPITAL PROGRAM - 2023 to 2028
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

TOWNSHIP OF FREEHOLD

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 2026	5e 2027	5f 2028
Computer Replacements		10,000.00		10,000.00					
Camera System Replacement		250,000.00		250,000.00					
Road Improvements - Overlay		9,000,000.00		1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
Pavement Preservation Program		3,000,000.00		500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
Hampton Drive Culvert		200,000.00		200,000.00					
Hunt Road (Local Aid Grant)		550,000.00		550,000.00					
East Freehold Road (LFIF Grant)		1,000,000.00		1,000,000.00					
Sidewalks and Curb Repairs		60,000.00		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Traffic Camera Upgrades		300,000.00		60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
Repairs/Upgrades to Municipa Buildings and Grounds		600,000.00		100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
MDT Replenishment Program		420,000.00		70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
LPR Replacement Program		150,000.00		25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Mall Fixed Site LPR		240,000.00		40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Recreation and Park Cameras		40,000.00		40,000.00					
Resurfacing Various Courts		3,000,000.00		500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
Lighting Upgrades		500,000.00		500,000.00					
Building/Grounds Upgrades - Parks/Rec		1,800,000.00		300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
		-							
TOTAL - THIS PAGE	XXXXX	21,120,000.00	XXXXXXXXXX	5,655,000.00	3,105,000.00	3,105,000.00	3,105,000.00	3,105,000.00	3,105,000.00

**6 YEAR CAPITAL PROGRAM - 2023 to 2028
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

TOWNSHIP OF FREEHOLD

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 2026	5e 2027	5f 2028
Water -		-							
Well Rehabilitation		3,000,000.00		500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
Filter Rehabilitation		800,000.00		800,000.00					
Piping Upgrades		200,000.00		200,000.00					
		-							
Sewer-		-							
System Improvements		600,000.00		100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Plumbing System Upgrades		600,000.00		100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Paving Repairs		180,000.00		30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Water Main Repairs		1,280,000.00		1,280,000.00					
Interconnection Upgrades		300,000.00		50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Fence Replacements		500,000.00		500,000.00					
Boiler Replacement		150,000.00		150,000.00					
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	7,610,000.00	XXXXXXXXXX	3,710,000.00	780,000.00	780,000.00	780,000.00	780,000.00	780,000.00

**6 YEAR CAPITAL PROGRAM - 2023 to 2028
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

TOWNSHIP OF FREEHOLD

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Computer Replacements	10,000.00			500.00			9,500.00			
Camera System Replacement	250,000.00			12,500.00			237,500.00			
Road Improvements - Overlay	9,000,000.00			450,000.00			8,550,000.00			
Pavement Preservation Program	3,000,000.00			150,000.00			2,850,000.00			
Hampton Drive Culvert	200,000.00			10,000.00			190,000.00			
Hunt Road (Local Aid Grant)	550,000.00			27,500.00		274,290.00	248,210.00			
East Freehold Road (LFIF Grant)	1,000,000.00			50,000.00			950,000.00			
Sidewalks and Curb Repairs	60,000.00			3,000.00			57,000.00			
Traffic Camera Upgrades	300,000.00			15,000.00			285,000.00			
Repairs/Upgrades to Municipa Buildings and Grounds	600,000.00			30,000.00			570,000.00			
MDT Repleneishment Program	420,000.00			21,000.00			399,000.00			
LPR Replacement Program	150,000.00			7,500.00			142,500.00			
Mall Fixed Site LPR	240,000.00			12,000.00			228,000.00			
Recreation and Park Cameras	40,000.00			2,000.00			38,000.00			
Resurfacing Various Courts	3,000,000.00			150,000.00			2,850,000.00			
Lighting Upgrades	500,000.00			25,000.00			475,000.00			
Building/Grounds Upgrades - Parks/Rec	1,800,000.00			90,000.00			1,710,000.00			
	-			-						
TOTAL - THIS PAGE	21,120,000.00	-	-	1,056,000.00	-	274,290.00	19,789,710.00	-	-	-

**6 YEAR CAPITAL PROGRAM - 2023 to 2028
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

TOWNSHIP OF FREEHOLD

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Water -	-			-						
Well Rehabilitation	3,000,000.00			150,000.00				2,850,000.00		
Filter Rehabilitation	800,000.00			40,000.00				760,000.00		
Piping Upgrades	200,000.00			10,000.00				190,000.00		
	-			-						
Sewer-	-			-						
System Improvements	600,000.00			30,000.00				570,000.00		
Plumbing System Upgrades	600,000.00			30,000.00				570,000.00		
Paving Repairs	180,000.00			9,000.00				171,000.00		
Water Main Repairs	1,280,000.00			64,000.00				1,216,000.00		
Interconnection Upgrades	300,000.00			15,000.00				285,000.00		
Fence Replacements	500,000.00			25,000.00				475,000.00		
Boiler Replacement	150,000.00			7,500.00				142,500.00		
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	7,610,000.00	-	-	380,500.00	-	-	-	7,229,500.00	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 30,999,493.78
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 4,905,537.80
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 3,044,023.12
(c) Capital Improvements	44-999	\$ 400,000.00
(d) Municipal Debt Service	45-999	\$ 6,669,545.26
(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	\$ 954,339.00
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 2,059,935.32
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 49,032,874.28

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

TOWNSHIP OF FREEHOLD

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	3,405,102.00	2,253,558.30	2,273,067.98	Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					Salaries & Wages	54-385-1	443,000.00	433,000.00	312,017.98	120,982.02	
Interest Income	54-113	5,000.00	5,000.00	14,243.88	Other Expenses	54-385-2	400,486.44	383,240.61	285,700.17	97,540.44	
Capital Fund Surplus	54-114	465,000.00			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		680,000.00	680,000.00	-	
Total Trust Fund Revenues:	54-299	3,875,102.00	2,258,558.30	2,287,311.86	Acquisition of Farmland	54-916-2				-	
Summary of Program					Down Payments on Improvements	54-902-2					-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Year Referendum Passed/Implemented:		November 7, 2000 <i>(Date)</i>			Payment of Bond Principal	54-920-2	1,150,000.00	675,644.11	675,644.11	XXXXXXXXXX	
Rate Assessed:		\$ 0.0400			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX	
Total Tax Collected to date:		\$ 33,256,056.93			Interest on Bonds	54-930-2	575,000.00	77,185.42	77,185.40	XXXXXXXXXX	
Total Expended to date:		\$ 30,636,916.64			Interest on Notes	54-935-2				XXXXXXXXXX	
Total Acreage Preserved to date:		2229.960 <i>(Acres)</i>			Reserve for Future Use	54-950-2	1,306,615.56	9,488.16		9,488.16	
Recreation land preserved in 2022:		<i>(Acres)</i>			Total Trust Fund Appropriations:	54-499	3,875,102.00	2,258,558.30	2,030,547.66	228,010.62	
Farmland preserved in 2022:		152.690 <i>(Acres)</i>									

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

Contracting Unit: TOWNSHIP OF FREEHOLD

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.

2/28/2023
Date

sabouzeina@twp.freehold.nj.us
Clerk of the Governing Body