



2023 BUDGET Presentation

Township of Wall



2023 BUDGET GOALS

- **Minimize Current Year Tax Increase without Reduction in Services**
- **Prioritize Spending Reductions to Minimize Impact on Current Services**
- **Achieve Fiscal Stability by Considering Both the Short and Longer Term Financial Impact of This Year's Budget Decisions**
- **Address Infrastructure Needs while reducing dependency upon borrowing**
- **Address Changes in Staff Duties/Needs in Order to Respond to Evolving Demands**
- **Meet State Guidelines on Spending Cap and Levy Cap**
- **Respond to the current economic pressures resulting from the COVID-19 Pandemic. Specifically supply chain and inflation.**

STATE BUDGET MANDATES

- **2.0% Cap on Increase of Municipal Property Taxes**

- 2023 Budget is under the 2.0% Tax Levy Cap by \$5,269,913 or 8.45 cents in the tax rate.

- **2.0% Cap on Appropriations**

- 2023 Budget is under the 2.0% Appropriations Cap by \$1,262,193.41

2023 BUDGET ACTIONS

- 1. Individual meetings were convened with all Township Committee Chairs, Dept. Directors and support staff during development and review process.**
- 2. Full “baseline” review of all Departments’ operational costs.**
- 3. Analyzed all revenue items to minimize dependency on taxation.**
- 4. Leveraged all funding sources to reduce need on borrowing.**

Two Sections to Each Budget

1. Revenue

2. Appropriations

Comparison of Non-Tax Revenue vs. 5 & 10 Year Averages

	2023	5-year Average			10-year Average		
		Average	vs. 2023	% vs. 2023	Average	vs. 2023	% vs. 2023
Local Sources							
ABC & Other Licenses	37,500.00	37,500	-	0.00%	58,750	(21,250)	-36.17%
Other Licenses	72,607.00	75,421	(2,814)	-3.73%	59,611	12,996	21.80%
Construction Code	1,150,000.00	979,400	170,600	17.42%	869,200	280,800	32.31%
Fees and Permits	100,000.00	83,000	17,000	20.48%	94,400	5,600	5.93%
Court Fees	319,309.22	504,492	(185,182)	-36.71%	619,146	(299,837)	-48.43%
Tax Int & Costs	310,000.00	341,000	(31,000)	-9.09%	465,500	(155,500)	-33.40%
Investment Int.	195,000.00	113,000	82,000	72.57%	70,300	124,700	177.38%
Legal settlement	-	-	-	-	-	-	-
Hotel Tax	150,000.00	144,542	5,458	3.78%	157,071	(7,071)	-4.50%
W&S Indirect	356,328.73	349,856	6,472	1.85%	344,322	12,006	3.49%
Sub-Total	2,690,744.95	2,628,211	62,534	2.38%	2,738,300	(47,555)	-1.74%
State Aid							
Energy Receipts Tax	3,731,339.92	3,567,035	164,305	4.61%	3,546,573	184,767	5.21%
Special Legislative	-	-	-	n/a	-	-	n/a
Federal Aid	1,337,350.12	267,470	1,069,880	n/a	133,735	1,203,615	n/a
Sub-Total	5,068,690.04	3,834,505	1,234,185	32.19%	3,680,308	1,388,382	37.72%
Grants							
FEMA	-	-	-	n/a	71,711	149,244	208.12%
Grants	220,954.96	271,925	(50,970)	-18.74%	480,385	(259,430)	-54.00%
Sub-Total	220,954.96	271,925	(50,970)	-18.74%	552,097	(331,142)	-59.98%
Other Revenue							
Interlocal	136,918.00	131,654	5,264	4.00%	126,727	10,191	8.04%
Delinquent Taxes	1,150,000.00	1,135,000	15,000	1.32%	1,392,500	(242,500)	-17.41%
Other Reserves	24,177.28	812,017	(787,840)	-97.02%	456,486	(432,309)	-94.70%
Reserve for Debt Service	-	83,400	(83,400)	-100.00%	72,578	-	-
Sunnyside Repayment	66,667.00	66,667	-	0.00%	73,334	(6,667)	-9.09%
Surplus	7,212,199.66	6,534,259	677,940	10.38%	4,913,360	2,298,839	46.79%
Sub-Total	8,589,961.94	8,762,998	(173,036)	-1.97%	7,034,985	1,554,977	22.10%
Total Non-Tax Revenue	16,570,351.89	15,497,639	1,072,713	6.92%	14,005,690	2,564,662	18.31%
Current Taxes	30,313,750.84	28,707,569	1,606,182	5.59%	27,732,245	2,581,506	9.31%
Grand Total	46,884,102.73	44,205,207	2,678,895	6.06%	41,737,934	5,146,169	12.33%

Comparison of Non-Tax Revenue 2023 vs. 1, 5, and 10 Year Periods

	2023	2022	2019	2014	1-Year Change		5-Year Change		10-Year Change	
					Actual	%	Actual	%	Actual	%
<u>Local Sources</u>										
ABC & Other Licenses	37,500.00	37,500.00	37,500.00	128,000	-	0.00%	-	0.00%	(107,500)	-74.14%
Other Licenses	72,607.00	80,000.00	65,000.00		500	0.63%	(24,000)	-23.08%	80,000	
Construction Code	1,150,000.00	1,125,000.00	880,000.00	750,000	125,000	12.50%	325,000	40.63%	652,000	137.84%
Fees and Permits	100,000.00	85,000.00	80,000.00	125,000	17,000	25.00%	8,000	10.39%	(40,000)	-32.00%
Court Fees	319,309.22	378,744.06	705,000.00	639,000	(34,161)	-8.27%	(406,256)	-51.75%	(361,256)	-48.82%
Tax Int & Costs	310,000.00	325,000.00	350,000.00	660,000	(45,000)	-12.16%	(140,000)	-30.11%	(168,000)	-34.08%
Investment Int.	195,000.00	65,000.00	85,000.00	10,000	(45,000)	-40.91%	10,000	18.18%	34,000	109.68%
Legal settlement	-	-	-	-	-	-	-	-	(62,200)	-100.00%
Hotel Tax	150,000.00	125,000.00	180,000.00	175,000	42,291	51.13%	(50,000)	-28.57%	37,000	42.05%
W&S Indirect	356,328.73	347,169.13	358,003.15	307,815	7,362	2.17%	(872)	-0.25%	347,169	
Sub-Total	2,690,744.95	2,568,413.19	2,740,503.15	2,794,815	67,992	2.72%	(278,128)	-9.77%	411,213	19.06%
<u>State Aid</u>										
Energy Receipts Tax	3,731,339.92	3,524,353.00	3,524,353.00	3,524,353	-	0.00%	(8,789)	-0.25%	-	0.00%
Special Legislative					-		-		-	
Federal Aid	1,337,350.12				-		-		-	
Sub-Total	5,068,690.04	3,524,353.00	3,524,353.00	3,524,353	-	0.00%	(8,789)	-0.25%	-	0.00%
<u>Grants</u>										
FEMA				350,000	-		-		(300,000)	-100.00%
Grants	220,954.96	325,494.88	377,723.67	233,783	58,514	21.92%	(69,541)	-17.60%	182,154	127.08%
Sub-Total	220,954.96	325,494.88	377,723.67	583,783	58,514	21.92%	(69,541)	-17.60%	(117,846)	-26.58%
<u>Other Revenue</u>										
Interlocal	136,918.00	134,234.00	126,494.00	110,000	2,632	2.00%	10,220	8.24%	24,234	22.03%
Delinquent Taxes	1,150,000.00	950,000.00	1,150,000.00	1,550,000	(300,000)	-24.00%	(700,000)	-42.42%	(346,700)	-26.74%
Other Reserves	24,177.28		156,209.22	281,580	(1,556,705)	-100.00%	(130,382)	-100.00%	-	
Reserve for Debt Service		260,000.00	157,000.00		260,000		(48,780)	-15.80%	260,000	
Sunnyside Repayment	66,667.00	66,667.00	66,667.00	133,334	-	0.00%	-	0.00%	66,667	
Surplus	7,212,199.66	7,848,075.83	5,561,828.71	2,404,035	1,495,725	23.55%	3,099,675	65.28%	5,848,076	292.40%
Sub-Total	8,589,961.94	9,258,976.83	7,218,198.93	4,478,949	(98,348)	-1.05%	2,230,733	31.74%	5,852,277	171.79%
Total Non-Tax Revenue	16,570,351.89	15,677,237.90	13,860,778.75	11,381,900	28,158	0.18%	1,874,275	13.58%	6,145,644	64.48%

Comparison of Reliance upon Local Taxation

2023 vs. 1, 5, & 10 Year Historical Data

	2023	2022	2019	2014
Total Non-Tax Revenue	16,570,351.89	15,677,237.90	13,860,778.75	11,381,900
Current Tax Levy	30,313,750.84	29,163,039.16	27,675,840.69	26,192,012
Grand Total	46,884,102.73	44,840,277.06	41,536,619.44	37,573,911
Portion of total budget supported by taxation	64.66%	65.04%	66.63%	69.71%

Note: State reduction in ERT Aid in 2005-2010 of \$922,172 or \$74.03 annually to a homeowner of an average assessed house

Discretionary vs. Non-Discretionary Comparison

Non-Discretionary Items	47%
Discretionary Items	53%

***SUMMARY
INFORMATION***

Composition of Total Taxes

Comparison of 2018 to 2022

	2018		2022	
	Tax Rate	% Of Total	Tax Rate	% Of Total
Municipal	0.459	24.36%	0.474	24.28%
County incl. Library & Open Space	0.302	16.03%	0.305	15.63%
School Board	1.123	59.61%	1.173	60.09%
Total	1.884		1.952	

Impacts of Municipal Taxation

Proposed Tax Rate	0.486
Proposed Increase in Rate	0.012
Average Assessed House	489,400
1 Cent on Average Homeowner	48.94
Revenue to the Township per 1 Cent in Rate	623,849

Costs to the Average Wall Township Homeowner for all Municipal Services

	<u>Annually</u>	<u>Monthly</u>	<u>Weekly</u>	<u>Daily</u>
Total Increase to the Average Assessed Home	58.73	4.89	1.13	0.16
Total Municipal Taxes on an Average Assessed Home	2,378.48	198.21	45.74	6.52

2023 Budget Summary and Fact Sheet

2023 Proposed Budget	46,884,102.73	2023 Projected Non-Tax Revenues	16,570,351.89
2022 Budget	44,840,277.08	2022 Non-Tax Revenues	15,682,279.75
Increase (Decrease)	2,043,825.65	Increase (Decrease)	888,072.14
Percentage Budget Increase (Decrease)	4.56%	Percentage Non-Tax Increase (Decrease)	5.66%
Maximum Allowed to be Raised by Taxes	35,583,664.44	2023 Amount to be Raised by Taxes	30,313,750.84
2023 Amount to be Raised by Taxes	30,313,750.84	2022 Amount Raised by Taxes	29,157,997.31
Amount under (over) the Levy Cap	5,269,913.60	Increase	1,155,753.53
		Percentage Increase	3.96%
2023 Projected Tax Rate	0.486	An Increase of Local Purpose Tax of	0.012
2021 Tax Rate	0.474	On an Average Assessed House of	489,400
Increase	0.012	Equals an Annual increase of Taxation of	58.728
Percentage Increase	2.53%		

**Township of Wall Anticipated Revenue
2023 Municipal Budget**

<u>CURRENT FUND</u>	2023 Budget	2022 Budget	2022 Realized	2021 Budget	2021 Realized	2020 Budget	2020 Realized
Local Sources							
ABC & Other Licenses	37,500.00	37,500.00	40,250.00	37,500.00	40,500.00	37,500.00	41,000.00
Other Licenses	72,607.00	80,000.00	72,607.00	79,500.00	81,150.00	80,000.00	79,668.33
Construction Code	1,150,000.00	1,125,000.00	1,207,824.60	1,000,000.00	1,301,357.00	742,000.00	1,093,914.00
Fees and Permits	100,000.00	85,000.00	150,029.93	68,000.00	125,086.65	82,000.00	68,107.90
Court Fees	319,309.22	378,744.06	319,309.22	412,904.98	378,744.06	706,500.00	412,904.98
Tax Int & Costs	310,000.00	325,000.00	310,349.10	370,000.00	384,285.23	350,000.00	424,207.45
Investment Int.	195,000.00	65,000.00	233,130.66	110,000.00	71,619.25	110,000.00	399,249.18
Legal settlement	-	-	-	-	-	-	-
Hotel Tax	150,000.00	125,000.00	209,616.06	82,709.25	210,325.15	185,000.00	82,709.25
W&S Indirect	356,328.73	347,169.13	347,169.13	339,807.43	339,807.43	347,973.24	347,973.24
	<u>2,690,744.95</u>	<u>2,568,413.19</u>	<u>2,890,285.70</u>	<u>2,500,421.66</u>	<u>2,932,874.77</u>	<u>2,640,973.24</u>	<u>2,949,734.33</u>
STATE AID							
Franchise Tax	3,731,339.92	3,524,353.00	3,524,353.00	3,524,353.00	3,524,353.00	3,530,777.00	3,524,353.01
Special Legislative							
Federal Aid	1,337,350.12						
	<u>5,068,690.04</u>	<u>3,524,353.00</u>	<u>3,524,353.00</u>	<u>3,524,353.00</u>	<u>3,524,353.00</u>	<u>3,530,777.00</u>	<u>3,524,353.01</u>
GRANTS							
FEMA							
Grants	220,954.96	325,494.88	398,532.70	266,980.69		168,468.84	
	<u>220,954.96</u>	<u>325,494.88</u>	<u>398,532.70</u>	<u>266,980.69</u>		<u>168,468.84</u>	
OTHER REVENUE							
Interlocal	136,918.00	134,234.00	117,454.75	131,602.00	131,602.00	129,022.00	129,022.00
Delinquent Taxes	1,150,000.00	950,000.00	1,031,474.18	1,250,000.00	1,525,842.59	1,175,000.00	1,626,219.81
Other Reserves	24,177.28			6,705.00	6,705.00	2,322,995.54	2,322,995.54
Reserve for Debt Service	-	260,000.00	260,000.00	1,550,000.00	1,550,000.00	-	-
Sunnyside Repayment	66,667.00	66,667.00	66,667.00	66,667.00	66,667.00	66,667.00	66,667.00
Surplus	7,212,199.66	7,853,117.68	7,853,117.68	6,352,350.50	6,352,350.50	5,696,842.62	5,696,842.62
	<u>8,589,961.94</u>	<u>9,264,018.68</u>	<u>9,328,713.61</u>	<u>9,357,324.50</u>	<u>9,633,167.09</u>	<u>9,390,527.16</u>	<u>9,841,746.97</u>
Sub-total non-tax revenue	<u>16,570,351.89</u>	<u>15,682,279.75</u>	<u>16,141,885.01</u>	<u>15,649,079.85</u>	<u>16,090,394.86</u>	<u>15,730,746.24</u>	<u>16,315,834.31</u>
Amount to be Raised by Taxation	<u>30,313,750.84</u>	<u>29,157,997.31</u>		<u>28,459,192.82</u>		<u>27,926,019.15</u>	
Grand Total	<u>46,884,102.73</u>	<u>44,108,272.67</u>		<u>44,108,272.67</u>		<u>43,656,765.39</u>	

Valuation	<u>6,238,487,700.00</u>	<u>6,146,521,900.00</u>	<u>6,067,557,400.00</u>	<u>6,031,526,100.00</u>
	0.486	0.474	0.469	0.463

					% Change	
2023						
Surplus Remaining	5,900,890.63	Budget Increase	2,775,830.06	6.29%	Since 2022	2.51%
Maximum Tax Levy	33,950,238.10	Tax Levy Increase	1,155,753.53	3.96%	Since 2021	3.41%
Over (Under) Tax Levy CAP	(4,787,199.00)	Tax Rate Increase	0.01192	2.51%	Since 2020	4.71%
					Since 2019	5.37%
					Since 2018	6.71%
					Since 2017	7.73%
					Since 2016	7.73%
					Since 2015	9.44%
					Since 2014	11.78%
2022						
Surplus Remaining	5,626,311.23	Budget Increase	732,004.39	1.66%	Since 2021	0.90%
Maximum Tax Levy	33,950,238.10	Tax Levy Increase	698,804.49	2.46%	Since 2020	2.20%
Over (Under) Tax Levy CAP	(4,787,199.00)	Tax Rate Increase	0.00415	0.90%	Since 2019	2.85%
					Since 2018	4.19%
					Since 2017	5.22%
					Since 2016	5.22%
					Since 2015	6.93%
					Since 2014	9.26%
2021						
Surplus Remaining	5,084,759.76	Budget Increase	451,507.28	1.03%	Since 2020	1.30%
Maximum Tax Levy	33,472,570.82	Tax Levy Increase	533,173.67	1.91%	Since 2019	1.96%
Over (Under) Tax Levy CAP	(5,013,378.00)	Tax Rate Increase	0.00604	1.30%	Since 2018	3.30%
					Since 2017	4.32%
					Since 2016	4.32%
					Since 2015	6.03%
					Since 2014	8.37%
2020						
Surplus Remaining	4,661,053.06	Budget Increase	2,120,145.95	5.10%	Since 2019	0.65%
Maximum Tax Levy	31,991,937.15	Tax Levy Increase	250,178.46	0.90%	Since 2018	1.99%
Over (Under) Tax Levy CAP	(4,065,918.00)	Tax Rate Increase	0.00000	0.00%	Since 2017	3.02%
					Since 2016	3.02%
					Since 2015	4.73%
					Since 2014	7.06%
2019						
Surplus Remaining	4,990,475.39	Budget Increase	349,165.40	0.85%	Since 2018	1.99%
Maximum Tax Levy	31,197,282.00	Tax Levy Increase	291,349.24	1.06%	Since 2017	3.02%
Over (Under) Tax Levy CAP	(3,521,441.31)	Tax Rate Increase	0.00300	0.65%	Since 2016	3.02%
					Since 2015	4.73%
					Since 2014	7.06%
2018						
Surplus Remaining	3,054,886.92	Budget Increase	831,307.15	2.06%	Since 2017	2.37%
Maximum Tax Levy	30,568,287.00	Tax Levy Increase	470,986.34	1.75%	Since 2016	2.37%
Over (Under) Tax Levy CAP	(3,183,795.55)	Tax Rate Increase	0.00600	1.34%	Since 2015	4.08%

				Since 2014	6.41%
2017					
Surplus Remaining	2,209,330.89	Budget Increase	740,193.07	1.87%	
Maximum Tax Levy	29,700,860.00	Tax Levy Increase	266,470.35	1.00%	Since 2016
Over (Under) Tax Levy CAP	(2,787,354.89)	Tax Rate Increase	0.00460	1.03%	Since 2015
					Since 2014
					5.07%
2016					
Surplus Remaining	1,897,401.52	Budget Increase	2,008,663.76	5.34%	
Maximum Tax Levy	28,511,668.00	Tax Levy Increase	(525.10)	0.00%	Since 2015
Over (Under) Tax Levy CAP	(1,864,633.24)	Tax Rate Increase	-	0.00%	Since 2014
					1.74%
					4.04%
2015					
Surplus Remaining	1,841,758.47	Budget Increase	33,378.78	0.09%	
Maximum Tax Levy	27,342,233.00	Tax Levy Increase	455,548.15	1.74%	
Over (Under) Tax Levy CAP	(694,673.14)	Tax Rate Increase	0.01226	1.73%	Since 2014
					4.04%
2014					
Surplus Remaining	647,196.54	Budget Increase	2,405,207.22	6.84%	
Maximum Tax Levy	27,341,076.50	Tax Levy Increase	554,901.42	2.16%	
Over (Under) Tax Levy CAP	(1,149,064.79)	Tax Rate Increase	0.01597	2.31%	

WALL TOWNSHIP, NJ
2023 BUDGET APPROPRIATIONS

	2023 Budget	2022 Budget	2021 Budget	2020 Budget
<u>GENERAL GOVERNMENT</u>				
ADMIN. & EXECUTIVE				
Salaries and Wages	501,907.56	476,812.62	484,960.12	479,803.12
Operating Expenses	123,100.00	124,600.00	127,200.00	124,700.00
FINANCIAL ADMIN.				
Salaries and Wages	353,535.33	345,823.21	328,261.06	323,983.73
Operating Expenses	115,785.00	114,192.00	109,310.00	111,310.00
ASSESSMENT OF TAXES				
Salaries and Wages	217,691.34	212,769.48	199,863.29	194,544.49
Operating Expenses	25,300.00	24,500.00	23,500.00	23,500.00
Tax Appeals				
COLLECTION OF TAXES				
Salaries and Wages	181,769.21	176,110.03	157,671.48	158,490.14
Operating Expenses	28,200.00	28,200.00	27,800.00	27,800.00
LEGAL SERVICES AND COSTS				
Salaries and Wages				
Operating Expenses	725,000.00	675,000.00	650,000.00	650,000.00
MUNICIPAL PROSECUTOR				
Salaries and Wages	61,000.00	61,000.00	51,000.00	51,000.00
ENGINEERING SERVICES				
Operating Expenses	50,000.00	50,000.00	50,000.00	50,000.00
ENGINEERING AND LAND USE				
Salaries and Wages	536,635.73	484,007.34	458,235.28	445,891.20
Operating Expenses	151,000.00	137,750.00	134,500.00	135,300.00
Master Plan Update				
YOUTH CENTER				
Salaries and Wages	182,790.33	297,240.16	283,317.93	279,321.72
Operating Expenses	11,250.00	11,250.00	11,250.00	11,250.00
Alliance Salary and Wages	47,694.48	45,683.20	42,214.70	28,372.01

	2023 Budget	2022 Budget	2021 Budget	2020 Budget
<u>INSURANCE</u>				
Group Insurance	3,998,741.47	3,700,888.11	3,884,227.84	3,901,580.10
Other Insurances	958,627.80	894,975.40	842,140.80	830,658.70
Health Benefits Waiver Costs	50,000.00	50,000.00	47,800.00	39,600.00
Disability Insurance	40,000.00	40,000.00	40,000.00	40,000.00
<u>POLICE</u>				
Salaries and Wages	11,592,973.70	10,996,521.30	10,739,950.49	10,572,250.17
Operating Expenses	1,244,850.00	1,116,000.00	1,058,500.00	994,500.00
Towing	35,000.00	35,000.00	40,000.00	45,000.00
<u>BUILDING INSPECTOR</u>				
Salaries and Wages	858,252.28	841,116.57	725,085.80	822,402.10
Operating Expenses	13,700.00	20,700.00	11,500.00	11,000.00
<u>HEALTH AND WELFARE</u>				
<u>BOARD OF HEALTH</u>				
Salaries and Wages				
Operating Expenses	1,000.00	1,000.00	1,000.00	1,000.00
Dog Reg.	49,000.00	49,000.00	49,000.00	49,000.00
<u>ADMIN.OF PUBLIC ASSIST.</u>				
Salaries and Wages			-	-
Operating Expenses			-	-
<u>PUBLIC WORKS</u>				
<u>BUILDINGS AND GROUNDS</u>				
Salaries and Wages	820,866.43	835,700.20	821,998.90	809,456.75
Operating Expenses	469,000.00	432,000.00	419,600.00	419,600.00
Water/Sewer Use	50,000.00	50,000.00	50,000.00	50,000.00
DPW Capital Projects	625,000.00	625,000.00	550,000.00	575,000.00
<u>ROAD REPAIR/MAINT.</u>				
Salaries and Wages	1,934,172.22	1,971,971.21	1,937,488.91	1,908,457.95
Operating Expenses	426,000.00	339,000.00	316,500.00	316,550.00
<u>RECYCLING</u>				
Salaries and Wages				
Operating Expenses				
<u>SANITATION</u>				
Salaries and Wages	1,230,146.56	1,023,225.72	1,003,311.90	1,100,119.88
Operating Expenses	261,300.00	218,300.00	193,960.00	226,600.00
<u>SOLID WASTE & LANDFILL CLOS. AC.</u>				
Condo-Services Act	1,600,000.00	1,600,000.00	1,605,184.84	1,427,500.00
	85,000.00	75,000.00	75,000.00	75,000.00
<u>SNOW REMOVAL COSTS</u>				
	300,000.00	400,000.00	370,000.00	275,000.00

	2023 Budget	2022 Budget	2021 Budget	2020 Budget
<u>RECREATION SERVICES & PROGRAMS</u>				
Salaries and Wages	138,735.77	125,231.25	91,620.00	129,285.00
Operating Expenses	76,600.00	73,500.00	66,500.00	66,500.00
Volunteer Day	2,000.00	2,000.00	2,000.00	2,000.00
Senior Citizens - Operating Expenses	18,000.00	18,000.00	18,000.00	18,000.00
<u>UTILITIES</u>				
Telephone	170,000.00	175,000.00	175,000.00	175,000.00
Gasoline	600,000.00	600,000.00	405,000.00	435,000.00
Street Lighting	130,000.00	130,000.00	140,000.00	155,000.00
Electric	110,000.00	110,000.00	160,000.00	200,000.00
Gas	100,000.00	100,000.00	100,000.00	100,000.00
<u>OTHER</u>				
Vehicles	25,000.00	75,000.00	50,000.00	42,000.00
Computer/Technology Maintenance	130,000.00	125,000.00	125,000.00	125,000.00
Copy Machine's				
Open Space Maintenance	65,000.00	65,000.00	65,000.00	65,000.00
Library				
First Aid's	40,000.00	40,000.00	40,000.00	40,000.00
Historical Society - Operating Expenses	5,000.00	5,000.00	4,200.00	4,100.00
Environmental Comm. - Operating Expense	3,000.00	3,000.00	3,000.00	3,000.00
Women's Leadership Committee	3,000.00	3,000.00		
TOTAL Operations within CAP	31,572,625.22	30,230,067.80	29,366,653.34	29,145,427.07
CONTINGENT				
TOTAL WITH CONTINGENT	31,572,625.22	30,230,067.80	29,366,653.34	29,145,427.07
Detail:				
Salaries and Wages	18,658,170.95	17,893,212.28	17,879,743.78	17,303,378.26
Operating Expenses	12,914,454.27		11,486,909.56	11,842,048.80
<u>DEFERRED CHARGES & STATUTORY EXP.</u>				
PERS	1,314,368.08	1,307,899.07	1,155,919.27	1,048,637.99
Social Security	1,466,187.52	1,405,321.33	1,356,951.13	1,356,183.43
PFRS	3,059,204.00	2,830,742.00	2,605,702.00	2,356,745.00
Pension Defferal/ OR Increase				
LOSAP	30,000.00	30,000.00	30,000.00	30,000.00
UCC				
DCRP	15,000.00	15,000.00	15,000.00	15,000.00
TOTAL - Deffered Charges & Statutory Expe	5,884,759.60	5,588,962.40	5,163,572.40	4,806,566.42
TOTAL Expenditures within CAP	37,457,384.81	35,819,030.20	34,530,225.74	33,951,993.49

	2023 Budget	2022 Budget	2021 Budget	2020 Budget
<u>MUNICIPAL COURT</u>				
Salaries and Wages	482,768.48	452,090.64	382,589.39	404,655.69
Operating Expenses	47,000.00	47,200.00	43,300.00	50,800.00
Public Defender	25,000.00	20,000.00	15,000.00	4,000.00
<u>PREP./IMP. OF HSG.ELEMENT</u>				
Salaries and Wages				
Operating Expenses				
<u>BOARD OF HEALTH</u>				
Health Services	276,483.00	259,000.00	252,500.00	232,339.00
<u>GRANTS</u>				
Drug Abuse Program				
others				
ALLIANCE Coordination (Form 6)	5,056.50	5,056.50	-	-
ALLIANCE Other Direct Costs (Form 7)	17,722.51	11,933.50	-	-
National Opiod Settlement	58,091.46			
Clean Energy				
JAIBG				
S.S.N.P. Fire				
Handicapp Recreation				
Matching Funds	4247.5	4,247.50	14,463.00	14,463.00
Recycling Tonnage Grant	98,087.83	116,305.88	106,713.33	94,240.59
Monmouth County Recycling Stimulus				
911 Program				
No Net Loss Grant (Tree Grant)				
Monmouth County Rec/Open Space Grant		134,000.00	125,000.00	
Local match's				
Clean Comm.				
Body/CIT				
Community Development Block Grant				
Police Grants				
Body Armor	7,967.66		4,612.65	6,375.42
Body Cameras				
Violance Against Women				
POLICE Grant Salaries and Wages			10,500.00	
Police STEP Grant	34,029.00	48,399.00		45,001.00
DWI Reserve		9,800.00	20,154.71	22,851.83
TOTAL-Operations Excluded from CAP	1,056,453.94	1,108,033.02	974,833.08	874,726.53
Detail:				
Salaries and Wages	487,824.98	457,147.14	462,590.64	404,655.69
Operating Expenses	568,628.96	650,885.88	512,242.44	470,070.84

	2023 Budget	2022 Budget	2021 Budget	2020 Budget
<u>CAPITAL IMPROVEMENTS</u>				
Capital Improve Fund	1,667,650.12	500,300.00	400,000.00	2,019,599.51
Revaluation (see Special Emerg. Authorization)				
Shark River Dredging				
Open Space Acq.				
Master Plan Update				
TOTAL Capital Improvements	1,667,650.12	500,300.00	400,000.00	2,019,599.51
<u>DEBT SERVICE</u>				
Bond Principal	2,175,000.00	2,100,000.00	2,030,000.00	2,170,857.00
Bans and Capital Notes	494,000.00		-	-
Interest on Bonds	905,275.00	1,010,275.00	1,105,575.00	1,157,000.00
Interest on Notes	304,000.00		-	251,000.00
Green Acres/Open Space			-	-
New Issue				
TOTAL Debt Service	3,878,275.00	3,110,275.00	3,135,575.00	3,578,857.00
<u>DEFERRED CHARGES:</u>				
Board of Education				
Settlement/sJudgements	-	500,000.00	-	100,000.00
Emergency Authorization				
Special Emergency Authorization				
Unfunded Deffered Charges	700.00	1,004,000.00	2,269,000.00	357,950.00
{ Ban Paydown }				
TOTAL Deferred Charges	700.00	1,504,000.00	2,269,000.00	457,950.00
TOTAL Excluded from CAPS	6,603,079.06	6,222,608.02	6,779,408.08	6,931,133.04
SUB-TOTAL General Appropriations	44,060,463.87	42,041,638.22	41,309,633.82	40,883,126.53
Reserve for Uncollected Taxes	2,823,638.86	2,798,638.86	2,798,638.86	2,773,638.86
TOTAL GENERAL APPROPRIATIONS	46,884,102.73	44,840,277.08	44,108,272.68	43,656,765.39

2023 WATER AND SEWER UTILITY BUDGET

	2023	2022	2021	2020	2019
<u>DEDICATED REVENUES</u>					
Operating Surplus	679,111.10	538,717.35	574,455.59	203,396.19	278,683.07
Current Fund					
Rents	12,572,500.00	11,750,000.00	11,690,000.00	11,660,000.00	11,245,000.00
Miscellaneous	225,000.00	225,000.00	250,000.00	156,320.00	250,000.00
Increase in Water Rates					506,025.00
Increase in Sewer Rates					
Capital Surplus	3,141.68	308,219.00	-	38,952.36	91,593.19
Misc.-Sewer Use Agreements	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Assessments-Sewer	123,580.55	-	336,180.00	-	-
TOTAL REVENUE	13,653,333.33	12,871,936.35	12,900,635.59	12,108,668.55	12,421,301.26
<u>W/S APPROPRIATIONS</u>					
	2023	2022	2021	2020	2019
Salaries and Wages	2,085,177.54	2,033,729.13	2,005,933.49	1,995,352.54	2,039,205.08
Other Expenses	2,281,795.48	2,138,666.74	2,090,977.49	2,053,486.58	2,044,706.07
<u>CONTRACTED SERVICES</u>					
Payments to SMRSA	3,034,309.78	2,704,188.11	2,704,188.11	2,443,990.21	2,310,182.49
Payments to TNSA/Neptune	191,000.00	191,000.00	191,000.00	170,000.00	200,000.00
NJWSA Raw Water	818,000.00	818,000.00	818,000.00	818,000.00	818,000.00
SMMUA Water Treatment	2,540,922.00	2,540,922.00	2,540,922.00	2,583,831.00	2,629,055.00
M.R.S.A.	371,340.00	371,340.00	371,340.00	397,763.74	365,117.01
Sub-total Cont. Svcs.	6,955,571.78	6,625,450.11	6,625,450.11	6,413,584.95	6,322,354.50
<u>CAPITAL IMPROVEMENTS:</u>					
Capital Imp. Fund	50,000.00	50,000.00	50,000.00	20,000.00	50,000.00
Capital Outlay	575,000.00	575,000.00	525,000.00	300,000.00	350,000.00
<u>DEBT SERVICE:</u>					
Bond Principle	527,880.26	512,880.26	395,000.00	400,000.00	200,000.00
Note Principle	-	-	-	-	500,000.00
Bond Interest	408,261.89	430,000.00	380,000.00	410,000.00	142,000.00
Note Interest	75,000.00	10,000.00	1,000.00	27,000.00	250,000.00
Deferred Charges to Fut. Rev.	313,706.38	125,000.00	461,115.38	125,000.00	125,000.00
<u>DEF. CHARGES:</u>					
Deficit in Assess. Fund					
Deficit in Operating Fund					
<u>STATUTORY EXPENDITURES:</u>					
P.E.R.S.	221,423.92	209,859.73	212,705.20	211,600.01	242,036.42
F.I.C.A.	159,516.08	151,465.22	153,453.91	152,644.47	155,999.19
TOTAL APPROPRIATIONS	13,653,333.34	12,862,051.19	12,900,635.58	12,108,668.55	12,421,301.26
Available Surplus	409,917.80	244,138.31	418,142.78	40,592.25	112,600.32