

# 2023 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2023 BUDGET)

**CAP**

**MUNICIPALITY:** BOROUGH OF ISLAND HEIGHTS

**COUNTY:** OCEAN

<u>E. Steven Doyle</u> <b>Mayor's Name</b>	<u>December 31, 2026</u> <b>Term Expires</b>
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<b>Municipal Officials</b>	
<u>Sean V. Asay</u> <b>Municipal Clerk</b>	<u>1/1/2022</u> <b>Date of Orig. Appt.</b>
<u>Jeanette Larrison</u> <b>Tax Collector</b>	<u>C-2110</u> <b>Cert. No.</b>
<u>Louis Palazzo</u> <b>Chief Financial Officer</b>	<u>T-1583</u> <b>Cert. No.</b>
<u>Robert A. Hulsart</u> <b>Registered Municipal Accountant</b>	<u>N-0795</u> <b>Cert. No.</b>
<u>Steven Zabarsky</u> <b>Municipal Attorney</b>	<u>158</u> <b>Lic. No.</b>
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**Official Mailing Address of Municipality**

Main Meeting Room  
One Wannamaker Complex  
Island Heights, NJ 08732

**Fax #:** 732-270-8586

<b>Governing Body Members</b>	
<b>Name</b>	<b>Term Expires</b>
<u>Susan Thompson, Council President</u>	<u>12/31/2024</u>
<u>Rolf Weber, Councilman</u>	<u>12/31/2024</u>
<u>Brian Gabriel, Councilman</u>	<u>12/31/2023</u>
<u>Robert Baxter, Councilman</u>	<u>12/31/2025</u>
<u>Lynn Pendleton, Councilman</u>	<u>12/31/2023</u>
<u>Alan Fumo, Councilman</u>	<u>12/31/2025</u>
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# 2023 MUNICIPAL BUDGET

Municipal Budget of the                     BOROUGH                     of                     ISLAND HEIGHTS                    , County of                     OCEAN                     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

          28th           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           28th           day of                     March                    , 2023

          boroughclerk@islandheightsborough.gov            
Clerk  
          One Wannamaker Complex            
Address  
          Island Heights, NJ 08732            
Address  
          732-270-6415            
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           28th           day of                     March                    , 2023

<u>          rah@monmouth.com          </u>	<u>          2807 Hurley Pond Road          </u>
Registered Municipal Accountant	Address
<u>          Wall, NJ 07719          </u>	<u>          732-681-4990          </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           28th           day of                     March                    , 2023

          cfo@islandheightsborough.gov            
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 BOROUGH of ISLAND HEIGHTS, County of OCEAN 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 Asbury Park Press

in the issue of March 30th, 2023

The Governing Body of the BOROUGH of ISLAND HEIGHTS 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 COUNCIL MEMBERS of the BOROUGH of ISLAND HEIGHTS, County of OCEAN, on March 28th, 2023.

A Hearing on the Budget and Tax Resolution will be held at Main Meeting Room, on April 25th, 2023 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2023 may be presented by taxpayers or other interested persons.

# EXPLANATORY STATEMENT

## SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2023
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>		XXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>		XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}</b>		2,629,138.86
<b>2. Appropriations excluded from "CAPS" -</b>		XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}</b>		567,371.31
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>		-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>		567,371.31
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b>	<b>97.15%</b> <b>Percent of Tax Collections</b>	219,813.83
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	Building Aid Allowance    2023 - \$ <span style="border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span> for Schools-State Aid      2022 - \$ <span style="border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	3,416,324.00
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>		1,313,102.00
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>		XXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>		2,103,222.00
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>		-
<b>(c) Minimum Library Tax</b>		-

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2022 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Water-Sewer Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	3,319,219.39	1,238,310.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	3,319,219.39	1,238,310.00	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	2,981,955.25	1,134,707.64	-	-	-	-	-
Reserved	337,263.06	47,992.22	-	-	-	-	-
Unexpended Balances Canceled	1.08	55,610.14	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	3,319,219.39	1,238,310.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2022	3,282,478.00
Cap Base Adjustment:	
Subtotal	<u>3,282,478.00</u>
Exceptions Less:	
Total Other Operations	41,000.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	
Total Additional Appropriations	
Total Capital Improvements	245,500.00
Total Debt Service	202,161.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	2,289.00
Judgements	
Total Deferred Charges	53,900.00
Cash Deficit	
Reserve for Uncollected Taxes	215,803.00
Total Exceptions	<u>760,653.00</u>
Amount on Which CAP is Applied	2,521,825.00
<u>2.5%</u> CAP	<u>63,045.63</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	2,584,870.63

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		2,584,870.63
Additions:		
New Construction (Assessor Certification)		19,236.99
2021 Cap Bank Utilized		
2022 Cap Bank Utilized		
Total Additions		<u>19,236.99</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	<u>2,604,107.62</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	<u>25,218.25</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>2,629,325.87</u>
Total General Appropriations for Municipal Purposes		<u>2,629,138.86</u>
<i>(Sheet 19, H-1)</i>		
Over or (Under) Appropriations Cap		<u>(187.01)</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

**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	2,039,952.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	53,900.00
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>1,986,052.00</u>
Plus 2% CAP Increase	<u>39,721.04</u>
<b>ADJUSTED TAX LEVY</b>	<u>2,025,773.04</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>2,025,773.04</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

2,025,773.04

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	33,240.00
Allowable Pension Obligations Increases	34,029.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	31,500.00
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 98,769.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions

**ADJUSTED TAX LEVY**

2,124,542.04

Additions:

New Ratables - Increase for new construction	3,510,400
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.548</u>
New Ratable Adjustment to Levy	19,236.99
Amounts approved by Referendum	
Levy CAP Bank Applied	

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

2,143,779.03

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

2,103,222.00

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

(40,557.03)

(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	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2023)	86,914
Amount Used in CY 2023	
Balance to Expire	<u>86,914</u>

**2021**

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2023 - CY 2024)	305,887
Amount Used in CY 2023	
Balance to Carry Forward (CY 2024)	<u>305,887</u>

**2022**

Maximum Allowable Amount to be Raised by Taxation	2,081,521
Amount to be Raised by Taxation for Municipal Purpose	2,039,952
Available for Banking (CY 2023 - CY 2025)	41,569
Amount Used in CY 2023	
Balance to Carry Forward (CY 2024 - CY2025)	<u>41,569</u>

**2023**

Maximum Allowable Amount to be Raised by Taxation	2,143,779
Amount to be Raised by Taxation for Municipal Purpose	2,103,222
Available for Banking (CY 2024 - CY 2026)	40,557

<b>Total Levy CAP Bank</b>	<u>388,013</u>
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BUDGET MESSAGE

**RECAP OF GROUP INSURANCE APPROPRIATION**

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

Estimated Group Insurance Costs - 2023                      \$ 362,000.00

Estimated Amounts to be Contributed by Employees:

    Contribution from all eligible emp.                      51,000.00

\_\_\_\_\_

Budgeted Group Insurance - Inside CAP                      247,520.00

Budgeted Group Insurance - Utilities                      35,000.00

Budgeted Group Insurance - Outside CAP                      28,480.00

TOTAL                      311,000.00

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

    Health Benefits Waiver  
    Salaries and Wages                      \$ 10,000.00

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>1. Surplus Anticipated</b>	08-101	760,000.00	722,557.00	722,557.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	760,000.00	722,557.00	722,557.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103			
Other	08-104			
Fees and Permits	08-105	22,000.00	22,000.00	26,002.17
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	13,000.00	20,000.00	14,843.93
Other	08-109			
Interest and Costs on Taxes	08-112	20,000.29	31,773.00	23,951.16
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	6,000.00	7,000.07	5,776.16
Anticipated Utility Operating Surplus	08-114			
Beach Fees	08-115	30,000.00	33,000.00	31,440.00

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	91,000.29	113,773.07	102,013.42



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees</b>				
<b>Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	50,000.00	50,000.00	74,468.00
<b>Special Item of General Revenue Anticipated with Prior Written</b>				
<b>Consent of Director of Local Government Services:</b>	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			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>74,468.00</b>



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services</b>				
<b>Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	11-001	-	-	-

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

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



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	2,570.31	39,030.32	39,030.32



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Other Special Items</b>	08-004	181,000.00	119,000.00	108,854.96

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	760,000.00	722,557.00	722,557.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	91,000.29	113,773.07	102,013.42
Total Section B: State Aid Without Offsetting Appropriations	09-001	123,531.40	117,407.00	117,407.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	50,000.00	50,000.00	74,468.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
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	2,570.31	39,030.32	39,030.32
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	181,000.00	119,000.00	108,854.96
<b>Total Miscellaneous Revenues</b>	13-099	448,102.00	439,210.39	441,773.70
<b>4. Receipts from Delinquent Taxes</b>	15-499	105,000.00	117,500.00	107,268.99
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	1,313,102.00	1,279,267.39	1,271,599.69
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	2,103,222.00	2,039,952.00	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-		XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	2,103,222.00	2,039,952.00	2,149,926.88
<b>7. Total General Revenues</b>	13-299	3,416,324.00	3,319,219.39	3,421,526.57

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "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
ADMINISTRATIVE & EXECUTIVE						-		-
General Administration						-		-
Salaries & Wages	20-100	1	74,020.00	62,394.00		71,894.00	70,981.19	912.81
Other Expenses (Central Supply)	20-100	2	12,000.00	12,000.00		8,000.00	3,901.31	4,098.69
						-		-
Mayor & Council						-		-
Salaries & Wages	20-110	1	20,000.00	20,000.00		20,000.00	20,000.00	-
Other Expenses	20-110	2	2,000.00	2,000.00		1,000.00	220.00	780.00
						-		-
Municipal Clerk						-		-
Other Expenses	20-120	2	16,500.00	16,500.00		16,500.00	13,476.73	3,023.27
Advertising	20-120	2	1,000.00	1,000.00		1,000.00	165.68	834.32
						-		-
Elections						-		-
Other Expenses	20-120	2	1,000.00	1,000.00		1,000.00	363.23	636.77
						-		-
Financial Administration (Treasury)						-		-
Salaries & Wages	20-130	1	49,800.00	47,595.00		49,095.00	48,697.48	397.52
Other Expenses	20-130	2	28,999.86	28,999.54		23,999.54	13,182.25	10,817.29
Audit	20-135	2	19,000.00	19,000.00		19,000.00	18,000.00	1,000.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Computerized Data Processing						-	-	
Other Expenses	20-140	2	24,000.00	25,000.00		21,000.00	15,088.68	5,911.32
						-	-	
Tax Collection						-	-	
Salaries & Wages	20-145	1	33,550.00	31,600.00		25,600.00	24,532.71	1,067.29
Other Expenses	20-145	2	4,200.00	4,200.00		4,200.00	4,200.00	-
						-	-	
Tax Assessment						-	-	
Salaries & Wages	20-150	1	17,600.00	16,919.00		17,419.00	17,259.06	159.94
Other Expenses	20-150	2	1,150.00	1,150.00		1,150.00	702.20	447.80
Tax Revisions	20-150	2	1,500.00	1,500.00		1,500.00	-	1,500.00
Cost of Tax Appeals	20-150	2	10,000.00	10,000.00		10,000.00	341.00	9,659.00
						-	-	
Legal Notices						-	-	
Advertising & Legal Notices	20-155	2	5,000.00	5,000.00		5,000.00	5,000.00	-
Other Expenses	20-155	2	33,000.00	33,000.00		33,000.00	19,292.63	13,707.37
Labor Counsel	20-155	2	2,000.00	2,000.00		2,000.00	-	2,000.00
						-	-	
Engineering Services						-	-	
Other Expenses	20-165	2	25,000.00	25,000.00		25,000.00	22,133.75	2,866.25

## 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
LAND USE ADMINISTRATION:						-		-
Municipal Land Use Law (N.J.S.A. 40:55D-1)						-		-
Planning Board						-		-
Salaries & Wages	21-180	1	1,944.00	3,500.00		3,500.00	1,196.32	2,303.68
Other Expenses - Legal	21-180	2	3,000.00	3,500.00		3,500.00	1,434.98	2,065.02
Other Expenses - Other	21-180	2	1,000.00	1,000.00		1,000.00	84.15	915.85
						-		-
Code Enforcement & Zoning						-		-
Salaries & Wages	21-185	1	25,160.00	27,007.00		27,007.00	22,878.31	4,128.69
Other Expenses	21-185	2	12,000.00	12,000.00		12,000.00	7,584.44	4,415.56
						-		-
INSURANCE:						-		-
General Liability	23-210	2	75,099.00	51,000.00		51,000.00	50,980.00	20.00
Workers Compensation	23-215	2	36,645.00	41,000.00		41,000.00	41,000.00	-
Employee Group Insurance	23-220	2	247,520.00	235,000.00		238,000.00	217,717.07	20,282.93
Health Benefit Waiver	23-222	2	10,000.00	10,000.00		10,000.00	3,999.96	6,000.04
						-		-
						-		-
						-		-
						-		-

## 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 & Wages	25-240	1	539,160.00	567,248.00		577,248.00	570,565.07	6,682.93
Other Expenses	25-240	2	68,500.00	68,500.00		68,500.00	44,406.04	24,093.96
Medical Testing	25-240	2	1,500.00	1,500.00		1,500.00	309.00	1,191.00
ARP Government Services Offset	25-240	2	80,000.00			-		-
						-		-
						-		-
Emergency Management						-		-
Salaries & Wages	25-252	1	3,150.00	3,523.00		3,523.00	3,086.10	436.90
Other Expenses	25-252	2	5,500.00	5,500.00		5,500.00	4,090.87	1,409.13
						-		-
Volunteer Fire Department						-		-
Other Expenses	25-255	2	3,500.00	3,500.00		3,500.00	3,500.00	-
Contribution	25-255	2	75,000.00	75,000.00		75,000.00	56,250.00	18,750.00
						-		-
Volunteer First Aid Squad						-		-
Other Expenses	25-260	2	1,000.00	1,000.00		1,000.00	-	1,000.00
Contribution	25-260	2	5,000.00	5,000.00		5,000.00	-	5,000.00
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Prosecutor						-		-
Other Expenses	25-275	2	7,500.00	7,500.00		7,500.00	3,500.00	4,000.00
						-		-
MUNICIPAL COURT						-		-
Municipal Court						-		-
Salaries & Wages	43-490	1	37,582.00	37,582.00		32,582.00	24,586.25	7,995.75
Other Expenses	43-490	2	2,500.00	2,500.00		2,500.00	659.40	1,840.60
						-		-
Public Defender						-		-
Other Expenses	43-495	2	2,000.00	2,000.00		2,000.00	509.50	1,490.50
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS:						-		-
Public Buildings & Grounds						-		-
Salaries & Wages	26-290	1	187,874.00	202,133.00		192,133.00	181,214.10	10,918.90
Other Expenses	26-290	2	88,000.00	88,000.00		88,000.00	62,192.44	25,807.56
Snow Removal						-		-
Salaries & Wages	26-290	1	9,000.00	9,000.00		9,000.00	-	9,000.00
Other Expenses	26-290	2	9,000.00	9,000.00		9,000.00	-	9,000.00
						-		-
Shade Tree						-		-
Other Expenses	26-300	2	2,500.00	4,500.00		2,500.00	-	2,500.00
						-		-
Solid Waste Collection						-		-
Contractual	26-305	2	215,000.00	215,000.00		230,000.00	222,482.75	7,517.25
Other Expenses	26-305	2	250.00	250.00		250.00	-	250.00
						-		-
Recycling						-		-
Other Expenses	26-305	2	3,500.00	3,500.00		3,500.00	750.00	2,750.00
						-		-
Vehicle Maintenance						-		-
Other Expenses	26-315	2	43,000.00	43,000.00		43,000.00	27,800.43	15,199.57

**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
HEALTH & HUMAN SERVICES:						-		-
Board of Health						-		-
Salaries & Wages	27-330	1	300.00	300.00		300.00	-	300.00
Other Expenses	27-330	2	200.00	200.00		200.00	-	200.00
						-		-
Mental Health Program (N.J.S.A. 40:5-2.9)						-		-
Other Expenses	27-330	2	10.00	10.00		10.00	-	10.00
						-		-
Environmental Committee						-		-
Other Expenses	27-335	2	500.00	1,000.00		1,000.00	375.00	625.00
						-		-
Dog Regulation						-		-
Other Expenses	27-340	2	1,000.00	2,000.00		2,000.00	-	2,000.00
						-		-
Senior Advisory Committee						-		-
Other Expenses	28-370	2	10.00	10.00		10.00		10.00
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
RECREATION & EDUCATION:						-		-
Beachfront Maintenance						-		-
Other Expenses	28-380	2	7,000.00	13,000.00		7,000.00		7,000.00
						-		-
Recreation						-		-
Salaries & Wages	28-370	1	3,000.00	3,000.00		1,000.00		1,000.00
Other Expenses	28-370	2	5,000.00	3,000.00		3,000.00	1,230.61	1,769.39
						-		-
County Library						-		-
Other Expenses	29-392	2	1,000.00	2,000.00		1,000.00	-	1,000.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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	41,502.00	64,893.00		52,893.00	37,182.08	15,710.92
Other Expenses	22-195	2	10,000.00	10,000.00		10,000.00	9,301.01	698.99
						-		-
Fire Official						-		-
Salaries & Wages	22-196	1	5,735.00	5,735.00		5,935.00	5,850.00	85.00
Other Expenses	22-196	2	500.00	500.00		500.00	141.00	359.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Utilities & Bulk Purchases						-		-
Gasoline	31-460	2	20,000.00	15,000.00		20,000.00	13,444.21	6,555.79
Electricity	31-430	2	36,000.00	30,000.00		36,000.00	31,190.71	4,809.29
Telephone	31-440	2	15,000.00	14,000.00		15,000.00	13,487.33	1,512.67
Natural Gas	31-446	2	18,000.00	12,000.00		18,000.00	10,867.93	7,132.07
Street Lighting	31-435	2	19,000.00	19,000.00		19,000.00	18,103.16	896.84
						-		-
Other Common Operating:						-		-
Salary Settlements & Adjustments	30-425	2		-		-		-
Deferred Sick Time	30-415	2	2,000.00	2,000.00		2,000.00	-	2,000.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Operations {Item 8(A)} within "CAPS"</b>	34-199		2,369,460.86	2,302,248.54	-	2,301,948.54	1,991,488.12	310,460.42
<b>B. Contingent</b>	35-470	2	-	-	XXXXXXXXXX	-	-	-
<b>Total Operations Including Contingent - within "CAPS"</b>	34-201		2,369,460.86	2,302,248.54	-	2,301,948.54	1,991,488.12	310,460.42
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	34-201	1	1,049,377.00	1,102,429.00	-	1,089,129.00	1,028,028.67	61,100.33
<b>Other Expenses (Including Contingent)</b>	34-201	2	1,320,083.86	1,199,819.54	-	1,212,819.54	963,459.45	249,360.09





## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		29,768.00	19,583.00		19,583.00	19,583.00	-
Social Security System (O.A.S.I.)	36-472		83,000.00	80,000.00		80,800.00	79,539.47	1,260.53
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		135,410.00	108,994.00		108,994.00	108,994.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		9,500.00	9,000.00		9,500.00	9,280.38	219.62
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		2,000.00	2,000.00		1,000.00	617.14	382.86
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		259,678.00	219,577.00	-	219,877.00	218,013.99	1,863.01
<b>(F) Judgments</b>	37-480					-		XXXXXXXXXX
<b>(G) Cash Deficit of Preceding Year</b>	46-855					-		-
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>		2,629,138.86	2,521,825.54	-	2,521,825.54	2,209,502.11	312,323.43

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Length of Service Award Program						-		-
Other Expenses	25-286	2	41,000.00	41,000.00		41,000.00	31,050.00	9,950.00
						-		-
N.J.S.A. 40A4-45.3d						-		-
2/28/23 LFB Granted Outside Cap Exceptions						-		-
						-		-
Employee Group Health Insurance	23-221	2	28,480.00			-		-
Other Expenses						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>		69,480.00	41,000.00	-	41,000.00	31,050.00	9,950.00

## 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	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)								
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Uniform Construction Code Appropriations</b>	22-999		-	-	-	-	-	-



## CURRENT FUND - APPROPRIATIONS

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

## 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
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)</b>	<b>34-303</b>		-	-	-	-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899					-	-	-
						-	-	-
Recycling Tonnage Grant	41-569	2	2,570.31	2,288.93		2,288.93	2,288.93	-
Clean Communities Grant (Chapter 159 Approved)	41-602	2		4,583.46		4,583.46	4,583.46	-
ARP Firefighter Equipment Grant (Ch.159 Approved)	41-526	2		32,000.00		32,000.00	32,000.00	-
Municipal Court Alcohol Education & Rehabilitation	41-501	2		157.93		157.93	157.93	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS" (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		2,570.31	39,030.32	-	39,030.32	39,030.32	-
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>		72,050.31	80,030.32	-	80,030.32	70,080.32	9,950.00
<b>Detail:</b>								
<b>Salaries &amp; Wages</b>	<b>34-305</b>	<b>1</b>	-	-	-	-	-	-
<b>Other Expenses</b>	<b>34-305</b>	<b>2</b>	72,050.31	80,030.32	-	80,030.32	70,080.32	9,950.00



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(C) Capital Improvements - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999		237,000.00	245,500.00	-	245,500.00	230,510.37	14,989.63



## 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
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	<b>45-999</b>		198,321.00	202,161.00	-	202,161.00	202,159.92	XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Deferred Charges to Future Taxation - Unfunded					XXXXXXXXXX	-		XXXXXXXXXX
Ordinance 00-02/05-04	46-892	2		3,144.42	XXXXXXXXXX	3,144.42	3,144.42	XXXXXXXXXX
Ordinance 10-02	46-892	2		34,671.31	XXXXXXXXXX	34,671.31	34,671.31	XXXXXXXXXX
Ordinance 16-08	46-892	2		20.00	XXXXXXXXXX	20.00	20.00	XXXXXXXXXX
Ordinance 18-03	46-892	2		64.00	XXXXXXXXXX	64.00	64.00	XXXXXXXXXX
Ordinance 21-02	46-892	2		16,000.00	XXXXXXXXXX	16,000.00	16,000.00	XXXXXXXXXX
Ordinance 22-13	46-892	2	60,000.00		XXXXXXXXXX	-		XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>46-999</b>		<b>60,000.00</b>	<b>53,899.73</b>	<b>XXXXXXXXXX</b>	<b>53,899.73</b>	<b>53,899.73</b>	<b>XXXXXXXXXX</b>
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	<b>37-480</b>					-		XXXXXXXXXX
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-</b>	<b>29-405</b>				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	<b>46-885</b>				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	<b>34-309</b>		<b>567,371.31</b>	<b>581,591.05</b>	<b>-</b>	<b>581,591.05</b>	<b>556,650.34</b>	<b>24,939.63</b>

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999		-	-	-	-	-	XXXXXXXXXX
<b>Deferred Charges and Statutory (J) Expenditures - Local School -</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
<b>District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"</b>	29-410		-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399		567,371.31	581,591.05	-	581,591.05	556,650.34	24,939.63
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400		3,196,510.17	3,103,416.59	-	3,103,416.59	2,766,152.45	337,263.06
<b>(M) Reserve for Uncollected Taxes</b>	50-899		219,813.83	215,802.80	XXXXXXXXXX	215,802.80	215,802.80	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499		3,416,324.00	3,319,219.39	-	3,319,219.39	2,981,955.25	337,263.06

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2022	
Summary of Appropriations		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for</b>	<b>34-299</b>	2,629,138.86	2,521,825.54	-	2,521,825.54	2,209,502.11	312,323.43
<b>Municipal Purposes within "CAPS"</b>	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Other Operations</b>	<b>34-300</b>	69,480.00	41,000.00	-	41,000.00	31,050.00	9,950.00
<b>Uniform Construction Code</b>	<b>22-999</b>	-	-	-	-	-	-
<b>Shared Service Agreements</b>	<b>42-999</b>	-	-	-	-	-	-
<b>Additional Appropriations Offset by Revenues</b>	<b>34-303</b>	-	-	-	-	-	-
<b>Public &amp; Private Programs Offset by Revenues</b>	<b>40-999</b>	2,570.31	39,030.32	-	39,030.32	39,030.32	-
<b>Total Operations Excluded from "CAPS"</b>	<b>34-305</b>	72,050.31	80,030.32	-	80,030.32	70,080.32	9,950.00
<b>(C) Capital Improvements</b>	<b>44-999</b>	237,000.00	245,500.00	-	245,500.00	230,510.37	14,989.63
<b>(D) Municipal Debt Service</b>	<b>45-999</b>	198,321.00	202,161.00	-	202,161.00	202,159.92	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	<b>46-999</b>	60,000.00	53,899.73	XXXXXXXXXX	53,899.73	53,899.73	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	<b>37-480</b>	-	-	-	-	-	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of Local Finance Board</b>	<b>46-885</b>	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	<b>29-410</b>	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	<b>29-405</b>	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	<b>50-899</b>	219,813.83	215,802.80	XXXXXXXXXX	215,802.80	215,802.80	XXXXXXXXXX
<b>Total General Appropriations</b>	<b>34-499</b>	3,416,324.00	3,319,219.39	-	3,319,219.39	2,981,955.25	337,263.06

## DEDICATED WATER-SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER-SEWER UTILITY	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
Operating Surplus Anticipated	08-501	200,000.00	115,000.00	115,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>	200,000.00	115,000.00	115,000.00
Rents	08-503	930,000.00	992,000.00	933,979.81
Miscellaneous	08-505	25,000.00	21,310.00	34,691.84
Water Tower Antenna Lease	08-506	55,000.00	30,000.00	58,368.04
American Recovery Act Funds	08-507	-	80,000.00	80,000.00
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			
<b>Total Water-Sewer Utility Revenues</b>	<b>08-599</b>	1,210,000.00	1,238,310.00	1,222,039.69

**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
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	158,380.00	45,000.00		54,500.00	52,839.63	1,660.37
Other Expenses	55-502	224,496.00	237,000.00		237,000.00	199,848.61	37,151.39
Salaries & Wages (ARP Funded)	55-501	-	80,000.00		80,000.00	80,000.00	-
(Provision of Government Services)					-		-
					-		-
Ocean County Utilities Authority	55-503	225,000.00	225,000.00		214,500.00	207,273.40	7,226.60
Group Health Insurance	55-504	35,000.00	35,000.00		35,000.00	35,000.00	-
Liability Insurance	55-504	30,000.00	30,000.00		30,000.00	30,000.00	-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-



## 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
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	25,000.00	25,000.00	XXXXXXXXXX	25,000.00	25,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	111,000.00	111,000.00		111,000.00	111,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	77,527.00	81,839.00		81,839.00	81,485.84	XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
NJ EIT Loan - Principal	55-524	249,045.00	271,197.00		271,197.00	242,196.04	XXXXXXXXXX
NJ EIT Loan - Interest & Fees	55-525	52,252.00	75,274.00		75,274.00	49,017.98	XXXXXXXXXX
					-		XXXXXXXXXX

## 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
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	10,000.00	10,000.00		10,000.00	10,000.00	-
Social Security System (O.A.S.I.)	55-541	11,000.00	10,000.00		11,000.00	10,306.58	693.42
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	1,300.00	2,000.00		2,000.00	739.56	1,260.44
					-		-
					-		-
					-		-
<b>Judgements</b>	55-531				-		XXXXXXXXXX
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX	-		XXXXXXXXXX
<b>Surplus (General Budget )</b>	55-545			XXXXXXXXXX	-		XXXXXXXXXX
<b>TOTAL WATER-SEWER UTILITY APPROPRIATION</b>	55-599	1,210,000.00	1,238,310.00	-	1,238,310.00	1,134,707.64	47,992.22

## 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	-	-	-



## 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	
Due from State of N.J.(c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	
Tax Title Lien Receivable	1110400	
Property Acquired by Tax Title Lien Liquidation	1110500	
Other Receivables	1110600	
Deferred Charges Required to be in 2023 Budget	1110700	-
Deferred Charges Required to be in Budgets Subsequent to 2023	1110800	-
Total Assets	1110900	-

#### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	
Reserves for Receivables	2110200	
Surplus	2110300	-
Total Liabilities, Reserves and Surplus	XXXXXX	-

School Tax Levy Unpaid	2220170	
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	-

		YEAR 2022	YEAR 2021
Surplus Balance, January 1	2310100	-	
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2022: 0%, 2021: 0%)	2310200		
Delinquent Taxes	2310300		
Other Revenues and Additions to Income	2310400		
Total Funds	2310500	-	-
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXX	XXXXXXXX
Municipal Appropriations	2310600		
School Taxes (Including Local and Regional)	2310700		
County Taxes (Including Added Tax Amounts)	2310800		
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000		
Total Expenditures and Tax Requirements	2311100	-	-
Less: Expenditures to be Raised by Future Taxes	2311200	-	
Total Adjusted Expenditures and Tax Requirements	2311300	-	-
Surplus Balance, December 31	2311400	-	-

\*Nearest even percentage may be used

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

Surplus Balance, December 31	2311500	-
Current Surplus Anticipated in 2023 Budget	2311600	760,000.00
Surplus Balance Remaining	2311700	(760,000.00)

(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.

**BOROUGH OF ISLAND HEIGHTS  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

A large, empty rectangular area with a light gray background, intended for the narrative content of the capital improvement program. It is bounded by a thin black line.

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

Local Unit

BOROUGH OF ISLAND HEIGHTS

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	
Hardwood Trees		6,000.00		6,000.00					
Holly Lake Avenue Boatyard Project		100,000.00			5,000.00			95,000.00	
Long Point Groin Project		100,000.00			100,000.00				
Building Improvements (Roof Replacement & Insulate PD)		50,000.00			50,000.00				
Fire Truck Purchase		200,000.00							200,000.00
Police Car		80,000.00							80,000.00
Roll Off Truck		125,000.00							125,000.00
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	661,000.00	-	6,000.00	155,000.00	-	-	95,000.00	405,000.00

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

Local Unit

BOROUGH OF ISLAND HEIGHTS

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
Hardwood Trees		6,000.00	2023	6,000.00					
Holly Lake Avenue Boatyard Project		100,000.00	2024		100,000.00				
Long Point Groin Project		100,000.00	2024		100,000.00				
Building Improvements (Roof Replacement & Insulate PD)		50,000.00	2023	50,000.00					
Fire Truck Purchase		200,000.00	2024		200,000.00				
Police Car		80,000.00	2024		80,000.00				
Roll Off Truck		125,000.00	2024		125,000.00				
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	661,000.00	<b>XXXXXXXXXX</b>	56,000.00	605,000.00	-	-	-	-

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

Local Unit

BOROUGH OF ISLAND HEIGHTS

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
Hardwood Trees	6,000.00	6,000.00								
Holly Lake Avenue Boatyard Project	100,000.00			5,000.00			95,000.00			
Long Point Groin Project	100,000.00			100,000.00						
Building Improvements (Roof Replacement & Insulate PD)	50,000.00			50,000.00						
Fire Truck Purchase	200,000.00			10,000.00			190,000.00			
Police Car	80,000.00			4,000.00			76,000.00			
Roll Off Truck	125,000.00			6,250.00			118,750.00			
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
<b>TOTAL - THIS PAGE</b>	661,000.00	6,000.00	-	175,250.00	-	-	479,750.00	-	-	-

**SECTION 2 - UPON ADOPTION FOR YEAR 2023**

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

- (a) \$ 2,103,222.00 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in  
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of  
the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ - (Item 5 Below) Minimum Library Tax

**RECORDED VOTE**  
(Insert last name)

	<b>Ayes</b>	<b>Nays</b>	
	<div style="border: 1px solid black; padding: 5px;">                 Mayor Doyle                  Council President Thompson                  Councilman Weber                  Councilman Baxter                  Councilwoman Pendelton                  Councilman Fumo                  Councilman Gabriel             </div>	<div style="border: 1px solid black; width: 100%; height: 100%; background-color: #e0e0e0;"></div>	<div style="border: 1px solid black; padding: 5px; width: 100%;">                 Abstained             </div> <div style="border: 1px solid black; padding: 5px; width: 100%;">                 Absent             </div>

**SUMMARY OF REVENUES**

1. General Revenues			
Surplus Anticipated	08-100	\$	760,000.00
Miscellaneous Revenues Anticipated	13-099	\$	446,892.00
Receipts from Delinquent Taxes	15-499	\$	105,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	2,103,222.00
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			\$ -
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			
	07-192	\$	-
<b>Total Revenues</b>	<b>13-299</b>	<b>\$</b>	<b>3,415,114.00</b>

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 2,271,460.86
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 259,678.00
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 170,050.31
(c) Capital Improvements	44-999	\$ 237,000.00
(d) Municipal Debt Service	45-999	\$ 197,111.00
(e) Deferred Charges - Municipal	46-999	\$ 60,000.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 219,813.83
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	\$ 3,415,114.00

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 9th day of May, 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 10th day of May, 2023, boroughclerk@islandheightsborough.gov, Clerk  
*Signature*

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



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

Contracting Unit: **BOROUGH OF ISLAND HEIGHTS**

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.

3/28/2023  
Date

boroughclerk@islandheightsborough.gov  
Clerk of the Governing Body