

\* ADAPTED \*

# 2022 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2022 BUDGET)

## CAP

MUNICIPALITY: BOROUGH OF HIGHLANDS

COUNTY: MONMOUTH

<u>Carolyn Broullon</u> Mayor's Name	<u>December 31, 2022</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>Jo-Anne Olszewski-Council President</u>	<u>12/31/2023</u>
<u>Leo Cervantes</u>	<u>12/31/2024</u>
<u>Karen Chelak</u>	<u>12/31/2024</u>
<u>Donald Melnyk-Council Member</u>	<u>12/31/2023</u>

Municipal Officials	
<u>Nancy Tran</u> Municipal Clerk	<u>1/8/2022</u> Date of Orig. Appt. Acting Clerk
<u>Patrick J. DeBlasio, CTC</u> Tax Collector	
<u>Patrick J. DeBlasio, CMFO, CPA</u> Chief Financial Officer	<u>724</u> Cert. No.
<u>Robert W. Allison, CPA, RMA, PSA</u> Registered Municipal Accountant	<u>675</u> Cert. No.
<u>Brian Chabarek, Esq</u> Municipal Attorney	<u>483</u> Lic. No.

**Official Mailing Address of Municipality**

Borough of Highlands  
42 Shore Drive  
Highlands, NJ 07732

Fax #: 732-872-0670

**2022  
MUNICIPAL BUDGET**

Municipal Budget of the                     BOROUGH                     of                     HIGHLANDS                    , County of                     MONMOUTH                     for the Fiscal Year 2022.

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

          16th           day of                     March                    , 2022  
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           16th           day of                     March                    , 2022

                    Nancy Tran, Acting Mun. Clerk                      
Clerk  
                    42 Shore Drive                      
Address  
                    Highlands, NJ 07732                      
Address  
                    732-872-1224                      
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           16th           day of                     March                    , 2022

                    Robert W. Allison, RMA, CPA, PSA                      
Registered Municipal Accountant  
                    Freehold, NJ 07728                      
Address  
                    912 Highway 33, Suite 2                      
Address  
                    732-409-0800                      
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           16th           day of                     March                    , 2022

                    Patrick J. DeBlasio, CFO, CPA, CGFM                      
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:                     , 2022

By:

**MUNICIPAL BUDGET NOTICE**

**Section 1.**

Municipal Budget of the BOROUGH of HIGHLANDS, County of MONMOUTH for the Fiscal Year 2022

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2022;

Be it Further Resolved, that said Budget be published in the Two River Times

in the issue of March 24th, 2022

The Governing Body of the BOROUGH of HIGHLANDS does hereby approve the following as the Budget for the year 2022:

**RECORDED VOTE**

(Insert Last Name)

**Ayes**

Olszewski  
Cervantes  
Chelak  
Melnyk  
Broullon

**Nays**

**Abstained**

**Absent**

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of HIGHLANDS, County of MONMOUTH, on March 16th, 2022.

A Hearing on the Budget and Tax Resolution will be held at Borough of Highlands, on April 20th, 2022 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2022 may be presented by taxpayers or other interested persons.

# EXPLANATORY STATEMENT

## SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2022
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXXXXX
1. Appropriations within "CAPS" -		XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}		8,591,707.00
2. Appropriations excluded from "CAPS" -		XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		2,634,707.24
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		2,634,707.24
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	94.23%	Percent of Tax Collections
		1,100,000.00
4. Total General Appropriations (Item 9, Sheet 29)	Building Aid Allowance    2022 - \$ _____ for Schools-State Aid    2021 - \$ _____	12,326,414.24
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		3,888,762.24
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		8,437,652.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		-
(c) Minimum Library Tax		-

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2021 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Sewer Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	12,512,042.18	1,766,908.22	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	12,512,042.18	1,766,908.22	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	11,154,408.03	1,111,047.06	-	-	-	-	-
Reserved	994,768.55	495,121.40	-	-	-	-	-
Unexpended Balances Canceled	362,865.60	160,739.76	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	12,512,042.18	1,766,908.22	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2021	12,308,320.18	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	8,348,943.31
Subtotal	<u>12,308,320.18</u>		
Exceptions Less:		Additions:	
Total Other Operations	134,500.00	New Construction (Assessor Certification)	106,122.84
Total Uniform Construction Code		2020 Cap Bank Utilized	55,187.74
Total Interlocal Service Agreement	701,000.00	2021 Cap Bank Utilized	
Total Additional Appropriations			
Total Capital Improvements	500,000.00		
Total Debt Service	1,492,616.40		
Transferred to Board of Education		Total Additions	<u>161,310.58</u>
Type I School Debt			
Total Public & Private Programs	234,893.23	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	<u>8,510,253.89</u>
Judgements			
Total Deferred Charges		Additional Increase to COLA rate. 3.5%	
Cash Deficit		Amount of Increase allowable. 1.0%	<u>81,453.11</u>
Reserve for Uncollected Taxes	<u>1,100,000.00</u>		
Total Exceptions	4,163,009.63		
Amount on Which CAP is Applied	8,145,310.55	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>8,591,707.00</u>
<u>2.5% CAP</u>	<u>203,632.76</u>		
Allowable Operating Appropriations before		Total General Appropriations for Municipal Purposes	<u>8,591,707.00</u>
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	8,348,943.31	(Sheet 19, H-1)	
		Over or (Under) Appropriations Cap	<u>0.00</u>

Sheet 3b

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE **MUST** INCLUDE A SUMMARY OF:

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S & W appears in the regular section and also under "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	8,632,759.61
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	2,000.00
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>8,630,759.61</u>
Plus 2% CAP Increase	<u>172,615.19</u>
<b>ADJUSTED TAX LEVY</b>	<u>8,803,374.80</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>8,803,374.80</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

8,803,374.80

Exclusions:

Allowable Shared Service Agreements Increase		
Allowable Health Insurance Costs Increase	30,450.00	
Allowable Pension Obligations Increases	5,496.00	
Allowable LOSAP Increase		
Allowable Capital Improvements Increase		
Allowable Debt Service and Capital Leases Inc.	131,253.00	
Recycling Tax appropriation	2,000.00	
Deferred Charge to Future Taxation Unfunded		
Current Year Deferred Charges: Emergencies		
Add Total Exclusions		<u>169,199.00</u>
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		<u>362,866.00</u>

**ADJUSTED TAX LEVY**

8,609,707.80

Additions:

New Ratables - Increase for new construction	9,399,720	
Prior Year's Local Purpose Tax Rate (per \$100)	<u>1.129</u>	
New Ratable Adjustment to Levy		106,122.84
Amounts approved by Referendum		
Levy CAP Bank Applied		

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

8,715,830.64

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

8,437,652.00

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

(278,178.64)

(must be equal or under for Introduction)



EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**"2010" LEVY CAP BANKS:**

**2019**

Maximum Allowable Amount to be Raised by Taxation	8,100,310
Amount to be Raised by Taxation for Municipal Purpose	7,929,298
Available for Banking (CY 2022)	<u>171,012</u>
Amount Used in CY 2022	<u>          </u>
Balance to Expire	<u><u>171,012</u></u>

**2020**

Maximum Allowable Amount to be Raised by Taxation	8,489,966
Amount to be Raised by Taxation for Municipal Purpose	8,397,351
Available for Banking (CY 2022 - CY 2023)	<u>92,615</u>
Amount Used in CY 2022	<u>          </u>
Balance to Carry Forward (CY 2023)	<u><u>92,615</u></u>

**2021**

Maximum Allowable Amount to be Raised by Taxation	8,679,485
Amount to be Raised by Taxation for Municipal Purpose	8,632,760
Available for Banking (CY 2022 - CY 2024)	<u>46,725</u>
Amount Used in CY 2022	<u>          </u>
Balance to Carry Forward (CY 2023 - CY2024)	<u><u>46,725</u></u>

**2022**

Maximum Allowable Amount to be Raised by Taxation	9,078,697
Amount to be Raised by Taxation for Municipal Purpose	8,437,652
Available for Banking (CY 2023 - CY 2025)	<u>641,045</u>

**Total Levy CAP Bank**

780,385

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2022	2021	Cash in 2021
<b>1. Surplus Anticipated</b>	08-101	2,500,000.00	1,832,608.34	1,832,608.34
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	2,500,000.00	1,832,608.34	1,832,608.34
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	18,000.00	14,000.00	20,987.80
Other	08-104	15,000.00	14,000.00	15,035.00
Fees and Permits	08-105	110,000.00	85,000.00	122,215.72
Fines and Costs:	XXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	40,000.00	60,000.00	43,030.36
Other	08-109			
Interest and Costs on Taxes	08-112	120,000.00	130,000.00	124,378.07
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	8,000.00	45,000.00	8,444.30
Anticipated Utility Operating Surplus	08-114			
Cable TV Franchise Fee	08-118	19,000.00	24,000.00	19,638.20





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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2021
		2022	2021	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	<b>330,000.00</b>	<b>372,000.00</b>	<b>353,729.45</b>



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2022	2021	Cash in 2021
<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	100,000.00	73,000.00	115,203.00
<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>100,000.00</b>	<b>73,000.00</b>	<b>115,203.00</b>





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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2021
		2022	2021	
<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
	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 Cash in 2021
		2022	2021	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Alcohol Education	10-710	4,089.58	4,667.82	4,667.82
Body Armor	10-706	1,420.74	2,716.97	2,716.97
Clean Communities	10-771	13,142.30	12,343.44	12,343.44
CDBG Marine Place Improvements	10-711		179,605.00	179,605.00
Municipal Alliance	10-772		12,060.00	12,060.00
Body Armor 2022	10-714	1,008.38		-
Recycling Tonnage Grant	10-692	7,542.24		-
				-
				-
159 Resolution-Municipal Alliance	10-772			-
159 Resolution-Summer Food	10-762			-
159 Res- NJDOT-King Hwy/Mathew Street	10-728		165,000.00	165,000.00
159 Res- Body Worn Camera	10-730		38,722.00	38,722.00
				-
				-
				-
				-
				-
				-
				-

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2022	2021	Cash in 2021
<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	27,203.24	415,115.23	415,115.23

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2021
		2022	2021	
<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
Utility Operating Surplus of Prior Year	08-116			
Lease of Borough Property	08-108	130,000.00	97,000.00	139,600.00
Housing Authority-PILOT	08-108	35,000.00	35,000.00	39,806.00
Police Off-Duty Admin Fees	08-108	12,000.00	12,000.00	12,000.00

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2022	2021	Cash in 2021
<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	177,000.00	144,000.00	191,406.00

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2022	2021	Cash in 2021
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	2,500,000.00	1,832,608.34	1,832,608.34
<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	330,000.00	372,000.00	353,729.45
Total Section B: State Aid Without Offsetting Appropriations	09-001	354,559.00	354,559.00	354,559.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	100,000.00	73,000.00	115,203.00
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	27,203.24	415,115.23	415,115.23
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	177,000.00	144,000.00	191,406.00
<b>Total Miscellaneous Revenues</b>	13-099	988,762.24	1,358,674.23	1,430,012.68
<b>4. Receipts from Delinquent Taxes</b>	15-499	400,000.00	688,000.00	660,445.88
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	3,888,762.24	3,879,282.57	3,923,066.90
<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	8,437,652.00	8,632,759.61	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	8,437,652.00	8,632,759.61	9,548,555.61
<b>7. Total General Revenues</b>	13-299	12,326,414.24	12,512,042.18	13,471,622.51

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT						-		-
Borough Administrator						-		-
Salaries and Wages	20-100	1	160,000.00	140,000.00		140,000.00	139,264.20	735.80
Other Expenses	20-100	2	4,650.00	4,300.00		4,300.00	3,166.02	1,133.98
						-		-
Central Services						-		-
Salaries and Wages	20-100	1	30,000.00	20,000.00		20,000.00	1,992.00	18,008.00
Other Expenses	20-100	2	30,000.00	34,000.00		34,000.00	17,480.16	16,519.84
						-		-
Mayor's Department						-		-
Salaries and Wages	20-110	1				-		-
Other Expenses	20-110	2	20,600.00	20,600.00		20,600.00	9,696.63	10,903.37
						-		-
Borough Clerk						-		-
Salaries and Wages	20-120	1	100,000.00	98,000.00		98,000.00	67,722.05	30,277.95
Other Expenses	20-120	2	41,500.00	39,500.00		39,500.00	39,002.85	497.15
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2021	
(A) Operations - within "CAPS" - (continued)			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
Financial Administration						-		-
Salaries and Wages	20-130	1	160,000.00	154,000.00		154,000.00	154,000.00	-
Other Expenses	20-130	2	18,000.00	18,000.00		18,000.00	15,453.95	2,546.05
Audit Services	20-130	2	50,000.00	47,000.00		47,000.00		47,000.00
						-		-
Collection of Taxes						-		-
Salaries and Wages	20-145	1	115,000.00	122,000.00		122,000.00	85,468.39	36,531.61
Other Expenses	20-145	2	11,000.00	11,000.00		11,000.00	6,275.81	4,724.19
						-		-
Assessment of Taxes						-		-
Salaries and Wages	20-150	1	45,000.00	38,000.00		38,000.00	33,339.42	4,660.58
Other Expenses	20-150	2	44,500.00	44,500.00		44,500.00	36,619.12	7,880.88
						-		-
Legal Services and Costs						-		-
Salaries and Wages	20-155	1				-		-
Other Expenses	20-155	2	305,000.00	305,000.00		320,000.00	319,999.33	0.67
						-		-
Grants Writer						-		-
Other Expenses	20-130	2	5,000.00	5,000.00		5,000.00	4,957.50	42.50
						-		-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
Engineering Services and Costs						-		-
Other Expenses	20-165	2	280,000.00	255,000.00		255,000.00	253,124.45	1,875.55
						-		-
CODE ENFORCEMENT						-		-
Code Enforcement Officer						-		-
Salaries and Wages	21-190	1	118,000.00	75,000.00		100,000.00	98,834.09	1,165.91
Other Expenses	21-190	2	11,000.00	11,000.00		11,000.00	2,906.33	8,093.67
Other Expenses-Substandard Housing	21-190	2	25,000.00	25,000.00		5,000.00	-	5,000.00
						-		-
MUNICIPAL LAND USE LAW (NJSA 40A:55D-1)						-		-
Salaries and Wages	21-180	1	15,000.00	10,000.00		13,000.00	12,683.41	316.59
Other Expenses	21-180	2	58,550.00	58,550.00		58,550.00	58,040.34	509.66
Zoning-OE	21-180	2	22,500.00	23,500.00		23,500.00	19,217.50	4,282.50
Master Plan	21-180	2	5,000.00	10,000.00		10,000.00	-	10,000.00
						-		-
INSURANCE						-		-
General Liability	23-210	2	195,000.00	195,000.00		170,000.00	133,368.29	36,631.71
General Liability-Flood Insurance	23-210	2	37,000.00	37,000.00		37,000.00	24,146.00	12,854.00
Workers Compensation Insurance	23-215	2	235,000.00	230,000.00		215,000.00	203,000.00	12,000.00
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE-CONTINUED						-		-
Employee Group Insurance	23-225	2	1,100,000.00	1,100,000.00		1,015,000.00	932,888.36	82,111.64
Group Salary Insurance	23-225	1	48,000.00	35,000.00		47,000.00	47,000.00	-
						-		-
PUBLIC SAFETY FUNCTIONS						-		-
Fire						-		-
Other Expenses	25-265	2	110,800.00	90,810.00		95,810.00	90,956.20	4,853.80
Police						-		-
Salaries and Wages	25-240	1	1,922,000.00	1,880,000.00		1,880,000.00	1,815,175.52	64,824.48
Other Expenses	25-240	2	165,500.00	161,500.00		161,500.00	132,144.55	29,355.45
School Crossing Guards						-		-
Salaries and Wages	25-241	1	30,000.00	30,000.00		30,000.00	24,990.25	5,009.75
Other Expenses	25-241	2	4,000.00	4,000.00		4,000.00	96.00	3,904.00
Dispatch						-		-
Salaries and Wages		1				-		-
Other Expenses		2				-		-
Municipal Court						-		-
Salaries and Wages	43-490	1	18,500.00	17,000.00		18,000.00	17,410.08	589.92
Other Expenses	43-490	2	4,800.00	7,400.00		7,400.00	547.00	6,853.00
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
First Aid Organization Contribution	25-260	2	35,500.00	35,500.00		35,500.00	35,441.12	58.88
Emergency Management Services						-		-
Salaries and Wages	25-252	1	4,200.00	4,200.00		4,200.00	3,915.12	284.88
Other Expenses	25-252	2	31,600.00	25,000.00		25,000.00	24,875.10	124.90
Public Defender						-		-
Salaries and Wages	43-495	1	2,500.00	2,000.00		2,000.00	1,999.92	0.08
Other Expenses	43-495	2				-		-
Fire Hydrant Fees	25-265	2	74,000.00	72,000.00		72,000.00	72,000.00	-
Uniform Fire Safety Act						-		-
Salaries and Wages	25-265	1	43,000.00	43,000.00		43,000.00	40,368.73	2,631.27
Other Expenses	25-265	2	7,360.00	7,360.00		7,360.00	2,679.00	4,681.00
Municipal Prosecutor						-		-
Salaries and Wages	25-275	1	20,000.00	20,000.00		20,000.00	15,240.00	4,760.00
Other Expenses	25-275	2		-		-	-	-
PUBLIC WORKS FUNCTION						-		-
Road Repair and Maintenance:						-		-
Salaries and Wages	26-290	1	440,000.00	300,000.00		385,000.00	379,571.49	5,428.51
Other Expenses	26-290	2	89,000.00	89,050.00		89,050.00	82,310.86	6,739.14
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
Snow Removal						-		-
Salaries and Wages	26-290	1	20,000.00	20,000.00		20,000.00	14,343.01	5,656.99
Other Expenses	26-290	2	42,350.00	42,350.00		42,350.00	8,764.31	33,585.69
Sanitation						-		-
Salaries and Wages	32-465	1	20,000.00	15,000.00		17,000.00	17,000.00	-
Other Expenses	32-465	2	44,000.00	44,000.00		45,000.00	44,985.70	14.30
Other Expenses-Contractual Services	32-465	2	400,000.00	375,000.00		375,000.00	375,000.00	-
Mechanical Garage						-		-
Salaries and Wages	26-315	1				-		-
Other Expenses	26-315	2	19,500.00	16,000.00		19,000.00	16,191.17	2,808.83
Public Buildings						-		-
Salaries and Wages	26-300	1	65,000.00	67,000.00		45,000.00	42,529.83	2,470.17
Other Expenses	26-300	2	99,000.00	99,000.00		99,000.00	84,704.82	14,295.18
						-		-
Shade Tree Commission						-		-
Other Expenses	26-300	2	1,000.00	1,000.00		1,000.00		1,000.00
						-		-
Condominium Services						-		-
Other Expenses	26-325	2	36,500.00	36,500.00		36,500.00	16,034.62	20,465.38
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES						-		-
Services of Monmouth County Regional Health						-		-
Commission Contract (RS 40:13)	27-330	2		-		-	-	-
						-		-
Environmental Commission						-		-
Other Expenses	27-335	2	500.00	500.00		500.00		500.00
						-		-
Animal Control						-		-
Other Expenses	27-340	2	22,000.00	22,000.00		22,000.00	15,019.47	6,980.53
						-		-
Community-School Substance Safety and Health	27-365	2	3,000.00	3,000.00		3,000.00	3,000.00	-
						-		-
NJ Public Employees Occupational Safety and Health						-		-
Other Expenses	27-330	2	4,000.00	4,000.00		4,000.00		4,000.00
						-		-
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2021	
(A) Operations - within "CAPS" - (continued)			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
PARK AND RECREATION FUNCTIONS						-		-
Beachfront Maintenance						-		-
Salaries and Wages	28-380	1	6,000.00	5,000.00		5,000.00		5,000.00
Other Expenses	28-380	2	9,600.00	9,600.00		9,600.00	9,317.00	283.00
Parks and Playgrounds						-		-
Other Expenses	28-375	2	11,000.00	10,000.00		10,000.00	6,401.80	3,598.20
						-		-
Celebration of Public Events, Anniversary or Holiday						-		-
Other Expenses	28-370	2	7,000.00	6,000.00		6,000.00	5,343.26	656.74
						-		-
Community Center						-		-
Salaries and Wages	28-370	1	150,000.00	120,000.00		135,000.00	134,321.31	678.69
Other Expenses	28-370	2	32,450.00	31,700.00		31,700.00	31,404.93	295.07
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2021	
(A) Operations - within "CAPS" - (continued)			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Accumulated Sick Leave	31-430	1	35,000.00	25,000.00		25,000.00		25,000.00
						-		-
<b>UTILITY EXPENSES AND BULK PURCHASES</b>						-		-
Electricity	31-430	2	66,000.00	66,000.00		66,000.00	37,610.35	28,389.65
Street Lighting	31-435	2	57,000.00	57,000.00		57,000.00	42,702.49	14,297.51
Telephone	31-440	2	40,000.00	40,000.00		40,000.00	33,836.86	6,163.14
Water	31-445	2	17,500.00	17,500.00		17,500.00	8,492.41	9,007.59
Natural Gas	31-446	2	15,000.00	15,000.00		15,000.00	9,102.85	5,897.15
Telecommunication Costs	31-450	2	45,000.00	40,000.00		40,000.00	39,990.16	9.84
Gasoline and Diesel Fuel	31-446	2	90,000.00	65,000.00		65,000.00	62,970.05	2,029.95
						-		-
						-		-
<b>LANDFILL/SOLID WASTE DISPOSAL COSTS</b>						-		-
Monmouth County Reclamation Center						-		-
Other Expenses	32-465	2	215,000.00	210,000.00		210,000.00	208,130.81	1,869.19
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2021	
(A) Operations - within "CAPS" - (continued)			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 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	2,500.00	2,500.00		2,500.00		2,500.00
Other Expenses	22-195	2	17,500.00	18,500.00		18,500.00	15,250.00	3,250.00
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2021	
		for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2021	
(A) Operations - within "CAPS" - (continued)			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
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						-		-
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						-		-
						-		-
<b>Total Operations {Item 8(A)} within "CAPS"</b>	34-199		7,886,460.00	7,438,920.00	-	7,438,920.00	6,741,814.35	697,105.65
<b>B. Contingent</b>	35-470	2	10,000.00	10,000.00	XXXXXXXXXX	10,000.00	9,673.51	326.49
<b>Total Operations Including Contingent - within "CAPS"</b>	34-201		7,896,460.00	7,448,920.00	-	7,448,920.00	6,751,487.86	697,432.14
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	34-201	1	3,569,700.00	3,242,700.00	-	3,363,700.00	3,147,168.82	216,531.18
<b>Other Expenses (Including Contingent)</b>	34-201	2	4,326,760.00	4,206,220.00	-	4,085,220.00	3,604,319.04	480,900.96

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Over-Expenditure-2019 Current Appropriations	46-855	2		19,105.55	XXXXXXXXXX	19,105.55	19,105.55	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					XXXXXXXXXX	-		XXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 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
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471	2	120,574.00	113,213.00		113,213.00	113,213.00	-
Social Security System (O.A.S.I.)	36-472	2	155,000.00	150,000.00		150,000.00	150,000.00	-
Consolidated Police & Fireman's Pension Fund	36-474	2				-		-
Police and Firemen's Retirement System of NJ	36-475	2	418,673.00	410,072.00		410,072.00	410,072.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	2				-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477	2	1,000.00	4,000.00		4,000.00		4,000.00
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		<b>695,247.00</b>	<b>696,390.55</b>	<b>-</b>	<b>696,390.55</b>	<b>692,390.55</b>	<b>4,000.00</b>
(F) Judgments	37-480					-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>		<b>8,591,707.00</b>	<b>8,145,310.55</b>	<b>-</b>	<b>8,145,310.55</b>	<b>7,443,878.41</b>	<b>701,432.14</b>

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2021	
(A) Operations - Excluded from "CAPS"			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Length of Service Award Program	43-490	2	75,000.00	75,000.00		75,000.00		75,000.00
						-		-
911 Emergency Services	25-251	2				-		-
						-		-
Stormwater Management	20-150	2	57,500.00	57,500.00		57,500.00	56,926.49	573.51
						-		-
Recycling Tax (NJSA 13:1E-96.5)	25-251	2	2,000.00	2,000.00		2,000.00	187.23	1,812.77
						-		-
Employee Group Insurance	23-221	2				-		-
						-		-
COAH Obligations	20-150	2				-		-
						-		-
						-		-
						-		-
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						-		-
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2021	
(A) Operations - Excluded from "CAPS"			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
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						-		-
						-		-
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>		134,500.00	134,500.00	-	134,500.00	57,113.72	77,386.28

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2021	
(A) Operations - Excluded from "CAPS"		for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
<b>Uniform Construction Code</b>	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
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					-		-
<b>Total Uniform Construction Code Appropriations</b>	22-999	-	-	-	-	-	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Atlantic Highlands-Maintenance of Motor Vehicles	42-105	2	60,000.00	80,000.00		80,000.00	27,293.83	52,706.17
Atlantic Highlands-Municipal Court	42-106	2	85,000.00	85,000.00		85,000.00		85,000.00
SeaBright- Life Guards	42-107	2	62,000.00	50,000.00		50,000.00	49,972.00	28.00
Middletown-Construction Office	42-108	2	210,000.00	210,000.00		210,000.00	192,500.00	17,500.00
Monmouth County-Dispatch	42-109	2	100,000.00	100,000.00		100,000.00	94,678.00	5,322.00
EMS/JFK Medical Services	42-110	2	180,000.00	120,000.00		120,000.00	100,000.00	20,000.00
Middletown-Municipal Clerk Services	42-111	2	-	56,000.00		56,000.00	40,444.54	15,555.46
						-		-
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2021	
(A) Operations - Excluded from "CAPS"			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2021	
(A) Operations - Excluded from "CAPS"			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Interlocal Municipal Service Agreements</b>	42-999		697,000.00	701,000.00	-	701,000.00	504,888.37	196,111.63

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2021	
(A) Operations - Excluded from "CAPS"			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 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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						-		-
						-		-
						-		-
<b>Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)</b>	34-303		-	-	-	-	-	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899	2	15,000.00	15,000.00		15,000.00	-	15,000.00
Municipal Alliance on Alcoholism and Drug Abuse						-	-	-
County Share	40-501	2				-	-	-
Municipal Share	40-501	2		12,060.00		12,060.00	12,060.00	-
Alliance Program Donations	40-501	2		8,500.00		8,500.00	8,500.00	-
Alcohol Education	40-502	2	4,089.58	4,667.82		4,667.82	4,667.82	-
Body Armor Grant	40-503	2	1,420.74	2,716.97		2,716.97	2,716.97	-
Clean Communities	40-504	2	13,142.30	12,343.44		12,343.44	12,343.44	-
CDBG Marine Place Improvements	40-505	2		179,605.00		179,605.00	179,605.00	-
Drunk Driving Grant	40-506	2				-	-	-
Highway Safety Grant	40-507	2				-	-	-
Body Armor 2022	40-508	2	1,008.38			-	-	-
NJDOT	40-512	2				-	-	-
Recycling Tonnage Grant	40-517	2	7,542.24			-	-	-
159 Resolution-NJDOT-King/Mathew Street	40-515	2		165,000.00		165,000.00	165,000.00	-
159 Resolution-Body Worn Camera	40-519	2		38,722.00		38,722.00	38,722.00	-
						-	-	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2021	
(A) Operations - Excluded from "CAPS" (continued)			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
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						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	40-999		42,203.24	438,615.23	-	438,615.23	423,615.23	15,000.00
<b>Total Operations - Excluded from "CAPS"</b>	34-305		873,703.24	1,274,115.23	-	1,274,115.23	985,617.32	288,497.91
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	873,703.24	1,274,115.23	-	1,274,115.23	985,617.32	288,497.91

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		200,000.00	200,000.00	xxxxxxxxxxx	200,000.00	200,000.00	-
Park Improvements	44-904	2	150,000.00	200,000.00		200,000.00	195,161.50	4,838.50
Acquisition of Various Equipment	44-905	2	150,000.00	100,000.00		100,000.00	100,000.00	-
						-		-
						-		-
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 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					-		-
						-		-
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						-		-
						-		-
						-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999		500,000.00	500,000.00	-	500,000.00	495,161.50	4,838.50

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		340,000.00	410,000.00		410,000.00	410,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		730,000.00	410,000.00		410,000.00	410,000.00	XXXXXXXXXX
Interest on Bonds	45-930		98,600.00	144,768.00		144,768.00	116,400.00	XXXXXXXXXX
Interest on Notes	45-935		19,524.00	122,000.06		122,000.06	120,125.39	XXXXXXXXXX
<b>Green Trust Loan Program:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Principle-DBIZ	45-940		35,000.00	35,000.00		35,000.00	35,000.00	XXXXXXXXXX
						-		XXXXXXXXXX
<b>Capital Lease Obligations</b>	45-941					-		XXXXXXXXXX
Principle	45-941		35,000.00	34,000.00		34,000.00	34,000.00	XXXXXXXXXX
Interest	45-941		2,880.00	4,240.00		4,240.00	4,225.41	XXXXXXXXXX
						-		XXXXXXXXXX
<b>CDL Loan Repayment</b>						-		XXXXXXXXXX
Principle	45-943			266,086.67		266,086.67		XXXXXXXXXX
Interest	45-943			66,521.67		66,521.67		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2021	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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<b>Total Municipal Debt Service Excluded from "CAPS"</b>	<b>45-999</b>		1,261,004.00	1,492,616.40	-	1,492,616.40	1,129,750.80	XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480					-		XXXXXXXXXX
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-</b>	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	34-309		2,634,707.24	3,266,731.63	-	3,266,731.63	2,610,529.62	293,336.41

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2021	
		for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 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>(J) Deferred Charges and Statutory 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
<b>Total Deferred Charges and Statutory     Expenditures - Local School -</b>	29-409	-	-	-	-	-	XXXXXXXXXX
<b>(K) District School Purposes {Items (I) and (J) - Excluded from "CAPS"</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399	2,634,707.24	3,266,731.63	-	3,266,731.63	2,610,529.62	293,336.41
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400	11,226,414.24	11,412,042.18	-	11,412,042.18	10,054,408.03	994,768.55
<b>(M) Reserve for Uncollected Taxes</b>	50-899	1,100,000.00	1,100,000.00	XXXXXXXXXX	1,100,000.00	1,100,000.00	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499	12,326,414.24	12,512,042.18	-	12,512,042.18	11,154,408.03	994,768.55

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2021	
		for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	8,591,707.00	8,145,310.55	-	8,145,310.55	7,443,878.41	701,432.14
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	134,500.00	134,500.00	-	134,500.00	57,113.72	77,386.28
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	697,000.00	701,000.00	-	701,000.00	504,888.37	196,111.63
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	42,203.24	438,615.23	-	438,615.23	423,615.23	15,000.00
Total Operations Excluded from "CAPS"	34-305	873,703.24	1,274,115.23	-	1,274,115.23	985,617.32	288,497.91
(C) Capital Improvements	44-999	500,000.00	500,000.00	-	500,000.00	495,161.50	4,838.50
(D) Municipal Debt Service	45-999	1,261,004.00	1,492,616.40	-	1,492,616.40	1,129,750.80	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	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	1,100,000.00	1,100,000.00	XXXXXXXXXX	1,100,000.00	1,100,000.00	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	12,326,414.24	12,512,042.18	-	12,512,042.18	11,154,408.03	994,768.55

## DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2021
		2022	2021	
Operating Surplus Anticipated	08-501	200,000.00	200,000.00	200,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	08-500	200,000.00	200,000.00	200,000.00
Rents	08-503	1,460,000.00	1,545,000.00	1,847,688.13
Miscellaneous	08-505			
Interest on Delinquent Payments	08-506	13,000.00	15,000.00	20,165.18
Interest on Investments	08-510	373.78	6,908.22	1,149.46
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 Sewer Utility Revenues</b>	08-599	1,673,373.78	1,766,908.22	2,069,002.77

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

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2021	
		for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	125,000.00	110,000.00		110,000.00	82,611.07	27,388.93
Other Expenses	55-502	1,070,000.00	1,060,000.00		1,060,000.00	599,619.10	460,380.90
					-		-
Group Insurance	55-503	30,000.00	30,000.00		30,000.00	30,000.00	-
Insurance Other	55-504	20,000.00	20,000.00		20,000.00	20,000.00	-
W/C Insurance	55-505	22,000.00	22,000.00		22,000.00	22,000.00	-
					-		-
					-		-
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## DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2021	
		for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
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**DEDICATED SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2021	
		for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 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	150,000.00	50,000.00	XXXXXXXXXX	50,000.00	50,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	61,000.00	207,400.00		207,400.00	119,474.46	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	88,353.90	158,488.33		158,488.33	85,757.45	XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
NJEIT Loan Principle	55-524	82,267.79	82,267.79		82,267.79	82,267.79	XXXXXXXXXX
NJEIT Loan Interest	55-525	9,439.59	11,439.60		11,439.60	11,356.26	XXXXXXXXXX
					-		XXXXXXXXXX



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

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2021	
		for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 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	6,312.50	6,312.50		6,312.50		6,312.50
Social Security System (O.A.S.I.)	55-541				-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	9,000.00	9,000.00		9,000.00	7,960.93	1,039.07
					-		-
					-		-
					-		-
<b>Judgements</b>	55-531				-		XXXXXXXXXX
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX	-		XXXXXXXXXX
<b>Surplus (General Budget )</b>	55-545			XXXXXXXXXX	-		XXXXXXXXXX
<b>TOTAL SEWER UTILITY APPROPRIATIONS</b>	55-599	1,673,373.78	1,766,908.22	-	1,766,908.22	1,111,047.06	495,121.40

## DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2021
		2022	2021	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2021 Paid or Charged
		2022	2021	
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 2021
		2022	2021	
Assessment Cash	52-101			
Deficit ( Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2021 Paid or Charged
		2022	2021	
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 2021
		2022	2021	
Assessment Cash	53-101			
Deficit ( Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2021 Paid or Charged
		2022	2021	
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 2022 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: \_\_\_\_\_  
 Recreation Fees; Parking Offenses Adjudication Act; Law Enforcement Trust-Forfeitures; Accumulated Absence Liability; Outside Employment of Off-Duty Police Officer; Police Explorer Post#1900 Program Donations; Construction and Maintenance of a Library Donation; Kavookjian Field Restorations Donations; \_\_\_\_\_  
 Open Space Recreation Farmland and Historic Preservation Trust Fund; Hurricane Sandy-Relief for Borough Employees from Donations \_\_\_\_\_

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

## APPENDIX TO BUDGET STATEMENT

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

#### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2021

ASSETS		
Cash and Investments	1110100	8,412,728.73
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	384,959.22
Tax Title Lien Receivable	1110400	75,470.99
Property Acquired by Tax Title Lien Liquidation	1110500	212,600.00
Other Receivables	1110600	
Deferred Charges Required to be in 2022 Budget	1110700	-
Deferred Charges Required to be in Budgets Subsequent to 2022	1110800	-
<b>Total Assets</b>	<b>1110900</b>	<b>9,085,758.94</b>

#### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	3,209,663.92
Reserves for Receivables	2110200	673,030.21
Surplus	2110300	5,203,064.81
<b>Total Liabilities, Reserves and Surplus</b>	<b>XXXXXX</b>	<b>9,085,758.94</b>

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

		YEAR 2021	YEAR 2020
Surplus Balance, January 1	2310100	3,778,391.67	3,891,391.22
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Current Taxes:*(Percentage Collected 2021: 0%, 2020: 0%)	2310200	18,834,201.89	17,672,645.23
Delinquent Taxes	2310300	660,445.88	708,588.60
Other Revenues and Additions to Income	2310400	1,345,714.52	918,990.55
<b>Total Funds</b>	<b>2310500</b>	<b>24,618,753.96</b>	<b>23,191,615.60</b>
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	2310600	9,979,341.47	9,152,078.93
School Taxes (Including Local and Regional)	2310700	7,329,924.00	8,175,239.00
County Taxes (Including Added Tax Amounts)	2310800	2,104,238.68	2,040,336.73
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	2,185.00	45,569.27
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>19,415,689.15</b>	<b>19,413,223.93</b>
Less: Expenditures to be Raised by Future Taxes	2311200	-	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>19,415,689.15</b>	<b>19,413,223.93</b>
<b>Surplus Balance, December 31</b>	<b>2311400</b>	<b>5,203,064.81</b>	<b>3,778,391.67</b>

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2022 Budget

Surplus Balance, December 31	2311500	5,203,064.81
Current Surplus Anticipated in 2022 Budget	2311600	2,500,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>2,703,064.81</b>

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

2022

**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 HIGHLANDS  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The 2022 Capital Budget as prepared provides for the continued recovery from "Superstorm Hurricane Sandy" and also provides for the future growth of our community. The projects set forth in this proposed program are part of the needed improvements for the Borough. These projects are subject to revision as changes take place in the future and will be modified to reflect new priorities that are not included in the current program.

**CAPITAL BUDGET (Current Year Action)  
2022**

Local Unit

**BOROUGH OF HIGHLANDS**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2022					6 TO BE FUNDED IN FUTURE YEARS
				5a 2022 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Construction of Municipal Facility	2022-1	1,000,000.00			50,000.00		200,000.00	750,000.00	
Stormwater Improvements	2022-2	500,000.00			150,000.00	50,000.00	150,000.00	150,000.00	
Road Improvement Program	2022-3	500,000.00			100,000.00	100,000.00	200,000.00	100,000.00	
Park/Beach Improvements	2022-4	150,000.00		150,000.00					
Acquisition of Equipment	2022-5	150,000.00		150,000.00					
		-							
<b>SEWER UTILITY</b>		-							
Force Main Improvements	SU-22-1	250,000.00			100,000.00		50,000.00	100,000.00	
Various other Sewer Improvements	SU-22-2	6,800,000.00			100,000.00			6,700,000.00	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	9,350,000.00	-	300,000.00	500,000.00	150,000.00	600,000.00	7,800,000.00	-

**6 YEAR CAPITAL PROGRAM - 2022 to 2027**  
**ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

BOROUGH OF HIGHLANDS

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2022	5b 2023	5c 2024	5d 2025	5e 2026	5f 2027
Construction of Municipal Facility	2022-1	1,000,000.00	2 years	1,000,000.00	250,000.00				
Stormwater Improvements	2022-2	500,000.00	on going	500,000.00	250,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Road Improvement Program	2022-3	500,000.00	on going	500,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
Park/Beach Improvements	2022-4	150,000.00	2 years	150,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Acquisition of Equipment	2022-5	150,000.00	on going	150,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
		-							
SEWER UTILITY		-							
Force Main Improvements	SU-22-1	250,000.00	on going	250,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Various other Sewer Improvements	SU-22-2	6,800,000.00	2 years	6,800,000.00	500,000.00	100,000.00	100,000.00	100,000.00	100,000.00
		-							
		-							
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		-							
		-							
<b>TOTAL - THIS PAGE</b>	XXXXX	9,350,000.00	XXXXXXXXXX	9,350,000.00	1,550,000.00	750,000.00	750,000.00	750,000.00	750,000.00



**6 YEAR CAPITAL PROGRAM - 2022 to 2027  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

BOROUGH OF HIGHLANDS

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 2022	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Construction of Municipal Facility	1,000,000.00			50,000.00		200,000.00	1,000,000.00			
Stormwater Improvements	500,000.00			150,000.00	50,000.00	150,000.00	800,000.00			
Road Improvement Program	500,000.00			150,000.00	100,000.00	500,000.00	1,000,000.00			
Park/Beach Improvements	150,000.00	150,000.00		100,000.00		100,000.00	300,000.00			
Acquisition of Equipment	150,000.00	150,000.00		100,000.00		100,000.00	300,000.00			
	-			-						
SEWER UTILITY	-			-						
Force Main Improvements	250,000.00			100,000.00		50,000.00		600,000.00		
Various other Sewer Improvements	6,800,000.00			100,000.00		250,000.00		7,350,000.00		
	-			-						
	-			-						
	-			-						
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	-			-						
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	-			-						
	-			-						
	-			-						
<b>TOTAL - THIS PAGE</b>	9,350,000.00	300,000.00	-	750,000.00	150,000.00	1,350,000.00	3,400,000.00	7,950,000.00	-	-

## SECTION 2 - UPON ADOPTION FOR YEAR 2022

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

- (a) \$ 8,437,652.00 (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) \$ 44,651.48 (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)

Ayes

Cervantes  
Chelak  
Melnyk  
Broullon

Nays

Abstained

Absent Olszewski

### SUMMARY OF REVENUES

1. General Revenues				
Surplus Anticipated		08-100	\$	2,500,000.00
Miscellaneous Revenues Anticipated		13-099	\$	988,762.24
Receipts from Delinquent Taxes		15-499	\$	400,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)		07-190	\$	8,437,652.00
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>		13-299	\$	<b>12,326,414.24</b>

## SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 7,896,460.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 695,247.00
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 873,703.24
(c) Capital Improvements	44-999	\$ 500,000.00
(d) Municipal Debt Service	45-999	\$ 1,261,004.00
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 1,100,000.00
<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	<b>\$ 12,326,414.24</b>

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 20th day of April, 2022. 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 2022 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 20th day of April, 2022, ntran@highlandsborough.org, Clerk  
Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2021	APPROPRIATIONS	FCOA	Appropriated		Expended 2021		
		2022	2021				for 2022	for 2021	Paid or Charged	Reserved	
Amount to be Raised By Taxation	54-190	44,651.48	38,245.29	38,245.29	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	167,006.06	128,697.08	128,697.08	Salaries & Wages	54-375-1				-	
					Other Expenses	54-372-2	211,657.54	166,942.37	(63.69)	167,006.06	
					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	211,657.54	166,942.37	166,942.37	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:		2009/2010 <i>(Date)</i>			Payment of Bond Principal	54-920-2				XXXXXXXXXX	
Rate Assessed:		\$ .005 per \$100 Assessed Value			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX	
Total Tax Collected to date:		\$ 396,760.56			Interest on Bonds	54-930-2				XXXXXXXXXX	
Total Expended to date:		\$ 229,754.50			Interest on Notes	54-935-2				XXXXXXXXXX	
Total Acreage Preserved to date:		<i>(Acres)</i>			Reserve for Future Use	54-950-2				-	
Recreation land preserved in 2021:		<i>(Acres)</i>			Total Trust Fund Appropriations:	54-499	211,657.54	166,942.37	(63.69)	167,006.06	
Farmland preserved in 2021:		<i>(Acres)</i>									

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2021	APPROPRIATIONS	FCOA	Appropriated		Expended 2021	
		2022	2021				for 2022	for 2021	Paid or Charged	Reserved
Amount to be Raised By Taxation	56-190				XXXXXXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
										-
										-
										-
										-
Reserve Funds:	56-101									-
										-
										-
										-
										-
										-
										-
										-
<b>Total Trust Fund Revenues:</b>	56-299	-	-	-						-
<b>Summary of Program</b>										-
Year Referendum Passed/Implemented:										-
				(Date)						-
Rate Assessed:		\$								-
Total Tax Collected to date:		\$								-
Total Expended to date:		\$								-
										-
										-
<b>Total Trust Fund Appropriations:</b>	56-499						-	-	-	-

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

Contracting Unit: BOROUGH OF HIGHLANDS

Year Ending: December 31, 2021

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.

NONE
------

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.

3/9/2022  
Date

clerk@highlandsborough.org  
Clerk of the Governing Body

# 2022 Municipal Budget

of the BOROUGH of HIGHLANDS County of  
MONMOUTH for the fiscal year 2022.

## Revenue and Appropriations Summaries

Summary of Revenues	Anticipated	
	2022	2021
1. Surplus	2,500,000.00	1,832,608.34
2. Total Miscellaneous Revenues	988,762.24	1,358,674.23
3. Receipts from Delinquent Taxes	400,000.00	688,000.00
4. a) Local Tax for Municipal Purposes	8,437,652.00	8,632,759.61
b) Addition to Local School District Tax		
c) Minimum Library Tax		
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	8,437,652.00	8,632,759.61
Total General Revenues	12,326,414.24	12,512,042.18

Summary of Appropriations	2022 Budget	Final 2021 Budget
	1. Operating Expenses:	
Salaries & Wages	3,569,700.00	3,242,700.00
Other Expenses	5,200,463.24	5,480,335.23
2. Deferred Charges & Other Appropriations	695,247.00	696,390.55
3. Capital Improvements	500,000.00	500,000.00
4. Debt Service (Include for School Purposes)	1,261,004.00	1,492,616.40
5. Reserve for Uncollected Taxes	1,100,000.00	1,100,000.00
Total General Appropriations	12,326,414.24	12,512,042.18
Total Number of Employees	62	61

2022 Dedicated	Sewer	Utility Budget	Anticipated	
	Summary of Revenues		2022	2021
1. Surplus			200,000.00	200,000.00
2. Miscellaneous Revenues			1,473,373.78	1,566,908.22
3. Deficit (General Budget)				
Total Revenues			1,673,373.78	1,766,908.22
<b>Summary of Appropriations</b>				
1. Operating Expenses:			2022 Budget	Final 2021 Budget
Salaries & Wages			125,000.00	110,000.00
Other Expenses			1,157,312.50	1,147,312.50
2. Capital Improvements			150,000.00	50,000.00
3. Debt Service			241,061.28	459,595.72
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations			1,673,373.78	1,766,908.22
Total Number of Employees			2	2

Balance of Outstanding Debt		
	General	Sewer
Interest	366,312.52	944,568.86
Principal	8,710,252.00	3,085,213.61
Outstanding Balance	9,076,564.52	4,029,782.47

Notice is hereby given that the budget and tax resolution was approved by the \_\_\_\_\_ COUNCIL MEMBERS  
of the BOROUGH of HIGHLANDS, County of \_\_\_\_\_  
MONMOUTH on March 16th, 2022.

A hearing on the budget and tax resolution will be held at R Wilson Community Center, 22 Snug Harbor, on  
April 20th, 2022 at 7:00 o'clock PM at which time and place  
objections to the Budget and Tax Resolution for the year 2022 may be presented by taxpayers or  
other interested parties.

Copies of the budget are available in the office of Nancy Tran, Acting Municipal Clerk at  
the Municipal Building, 42 Shore Drive, Highlands New Jersey,  
07732 during the hours of 8:30am to 4:30pm.

# BOROUGH OF HIGHLANDS SUMMARY OF 2022 BUDGET

Total Budget	12,326,414.24	100.0%	Future Budget Projections					
			2023	2024	2025	2026	2027	
<b>Employee Costs:</b>								
Salaries & Wages								
Sheet 17	3,569,700.00	102.00%	3,641,094.00	3,713,915.88	3,788,194.20	3,863,958.08	3,941,237.24	
Sheet 25	-	102.00%	-	-	-	-	-	
Total	3,569,700.00		3,641,094.00	3,713,915.88	3,788,194.20	3,863,958.08	3,941,237.24	
Social Security								
Sheet 19	155,000.00	102.00%	158,100.00	161,262.00	164,487.24	167,776.98	171,132.52	
Pensions etc.								
Sheet 19	120,574.00	102.00%	122,985.48	125,445.19	127,954.09	130,513.18	133,123.44	
Sheet 19	418,673.00	105.00%	439,606.65	461,586.98	484,666.33	508,899.65	534,344.63	
Sheet 19	-		-	-	-	-	-	
Sheet 20	2,000.00		-	-	-	-	-	
Insurance								
Sheet 14	73,550.00	106.00%	77,963.00	82,640.78	87,599.23	92,855.18	98,426.49	
Direct Employee Costs	4,339,497.00	35.2%						
<b>General Liability Insurance</b>								
Sheet 14	-	0.0%						
<b>Debt Service:</b>								
Sheet 27	1,261,004.00	10.2%	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	
<b>Reserve for Uncollected Taxes:</b>								
Sheet 29	1,100,000.00	8.9% 100%	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	
<b>Capital Funds:</b>								
Sheet 26a	500,000.00	4.1% 100%	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	
<b>Deferred Charges:</b>								
Sheet 28	-	0.0%						
<b>Grants:</b>								
Sheet 25 (less Salaries & Wages above)	42,203.24	0.3%	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	
<b>All Other Departmental OE's:</b>								
Various Line Items	5,083,710.00	41.2% 102.00%	5,185,384.20	5,289,091.88	5,394,873.72	5,502,771.20	5,612,826.62	
<b>Projected Budget Totals</b>			12,475,133.33	12,683,942.72	12,897,774.81	13,116,774.27	13,341,090.95	



**BOROUGH OF HIGHLANDS  
2022 BUDGET FUNDING**

**Project Tax Results**

**Budget Funding:**

Fund Balance	2,500,000.00
Local Revenues	607,000.00
State Aid	354,559.00
Grants	27,203.24
Delinquent Tax	400,000.00
Local Purpose Tax	8,437,652.00
	<u>12,326,414.24</u>

Ratables	893,029,650
Tax Rate	0.945
Increase	(0.184)

	2023	2024	2025	2026	2027
Fund Balance	2,125,000.00	2,050,000.00	2,000,000.00	1,850,000.00	1,700,000.00
Local Revenues	700,000.00	750,000.00	700,000.00	750,000.00	800,000.00
State Aid	354,559.00	354,559.00	354,559.00	354,559.00	354,559.00
Grants	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Delinquent Tax	500,000.00	400,000.00	400,000.00	400,000.00	400,000.00
Local Purpose Tax	8,745,574.33	9,079,383.72	9,393,215.81	9,712,215.27	10,036,531.95
	<u>12,475,133.33</u>	<u>12,683,942.72</u>	<u>12,897,774.81</u>	<u>13,116,774.27</u>	<u>13,341,090.95</u>

**LEVY CAP CAL**

Prior Year	<b>8,437,652.00</b>	<b>8,745,574.33</b>	<b>9,079,383.72</b>	<b>9,393,215.81</b>	<b>9,712,215.27</b>
2%	<b>168,753.04</b>	<b>174,911.49</b>	<b>181,587.67</b>	<b>187,864.32</b>	<b>194,244.31</b>
Debt Service & Health	<b>145,000.00</b>	<b>145,000.00</b>	<b>145,000.00</b>	<b>145,000.00</b>	<b>145,000.00</b>
Ratables Added	<b>14,000.00</b>	<b>15,000.00</b>	<b>16,000.00</b>	<b>17,000.00</b>	<b>18,000.00</b>
CAP Max	<b>8,765,405.04</b>	<b>9,080,485.82</b>	<b>9,421,971.39</b>	<b>9,743,080.13</b>	<b>10,069,459.57</b>
Over / (Under) CAP	<b>(19,830.71)</b>	<b>(1,102.10)</b>	<b>(28,755.58)</b>	<b>(30,864.86)</b>	<b>(32,927.62)</b>

### COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
<b>REVENUES</b>				
Surplus	2,500,000.00	1,832,608.34	667,391.66	36.42%
Local	607,000.00	589,000.00	18,000.00	3.06%
State Aid	354,559.00	354,559.00	-	0.00%
State & Federal Grants	27,203.24	415,115.23	(387,911.99)	-93.45%
Delinquent Tax	400,000.00	688,000.00	(288,000.00)	-41.86%
Local Purpose Tax	8,437,652.00	8,632,759.61	(195,107.61)	-2.26%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
<b>TOTAL REVENUE</b>	<b>12,326,414.24</b>	<b>12,512,042.18</b>	<b>(185,627.94)</b>	<b>-1.48%</b>
<b>APPROPRIATIONS</b>				
Salaries & Wages	3,569,700.00	3,363,700.00	206,000.00	6.12%
Other Expenses	5,158,260.00	4,920,720.00	237,540.00	4.83%
Statutory & Deferred Charges	695,247.00	696,390.55	(1,143.55)	-0.16%
State & Federal Grants	42,203.24	438,615.23	(396,411.99)	-90.38%
Capital (without grants)	500,000.00	500,000.00	-	0.00%
Debt Service	1,261,004.00	1,492,616.40	(231,612.40)	-15.52%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	1,100,000.00	1,100,000.00	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>12,326,414.24</b>	<b>12,512,042.18</b>	<b>(185,627.94)</b>	<b>-0.01484</b>
Adopted Emergencies	-	-	-	

### LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	8,437,652.00	8,632,759.61	(195,107.61)	-2.26%
Local Tax Rate	0.9448	1.1290	-0.1842	-16.31%
Assessed Valuation	893,029,650	764,866,141	128,163,509	16.76%

### STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP @ 0.5%	CAP COLA	9,078,696.64 MAX	8,437,652.00 ACTUAL
CAP Base from Prior Year	8,145,310.55	8,145,310.55	(641,044.64)	+ OR ( )
Rate Applied	0.50%	3.50%		
Allowable CAP	8,186,037.10	8,430,396.42		Must be zero or ( ) to Introduce Budget
Additions:				
See Sheet 3b	161,310.58	161,310.58		
Other				
Total CAP Allowable	8,347,347.68	8,591,707.00		
Budget Expenditures Sheet 19	8,591,707.00	8,591,707.00		
Remaining or (Excess)	(244,359.32)	(0.00)		

### CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	5,203,064.81	3,778,391.67	1,424,673.14
Used to Fund Budget	2,500,000.00	1,832,608.34	667,391.66
Remaining Balance	2,703,064.81	1,945,783.33	757,281.48

### % OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	97.89%	96.22%	1.67%
Used for Reserve for Taxes	94.23%	94.22%	0.01%
Remaining	3.66%	2.00%	1.66%



**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2022 MUNICIPAL BUDGET**

		YEAR 2022	YEAR 2021
1	Total General Appropriations for 2022 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	11,226,414.24	XXXXXXXXXXXX
2	Local District School Tax	4,300,000.00	4,199,577.00 XXXXXXXXXXXX
3	Regional School District Tax	4,100,000.00	3,997,805.00 XXXXXXXXXXXX
4	Regional High School Tax		XXXXXXXXXXXX
5	County Tax	2,175,000.00	2,104,238.68 XXXXXXXXXXXX
6	Special District Tax		XXXXXXXXXXXX
7	Municipal Open Space	44,700.00	38,245.29 XXXXXXXXXXXX
8	Municipal Arts and Culture		XXXXXXXXXXXX
9	Total General Appropriations & Other Taxes	21,846,114.24	
10	Less: Total Anticipated Revenues from 2022 in Municipal Budget (Item 5)	3,888,762.24	
11	Cash Required from 2022 to Support Local Municipal Budget and Other Taxes	17,957,352.00	
12	Amount of Item 11 divided by <span style="border: 1px solid black; padding: 2px;"><b>94.23%</b></span> equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	19,057,352.00	
<u>Analysis of Item 12:</u>			
	Local School District Tax (Line 2 Above)	4,300,000.00	
	Regional School District Tax (Line 3 Above)	4,100,000.00	
	Regional High School Tax (Line 4 Above)	-	
	County Tax (Line 5 Above)	2,175,000.00	
	Special District Tax (Line 6 Above)	-	
	Municipal Open Space Tax (Line 7 Above)	44,700.00	
	Municipal Arts and Culture Tax (Line 8 Above)	-	
	Tax in Local Municipal Budget	8,437,652.00	
	Total Amount (Line 12)	19,057,352.00	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	1,100,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>			
	Item 1 - Total General Appropriations	11,226,414.24	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	1,100,000.00	
	Subtotal	12,326,414.24	
	Less: Item 10 - Total Anticipated Revenues	3,888,762.24	
	Amount to Be Raised by Taxation in Municipal Budget	8,437,652.00	

<b>Local Tax for Municipal Purpose</b>	8,437,652.00
<b>Addition to Local District School Tax</b>	
<b>Minimum Library Tax</b>	



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 1317\_fba\_2022.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Carolyn		Broullon		mbroullon@highlandsborough.org

**Chief Administrative Officer**

Michael		Muscillo		mmuscillo@highlandsborough.org
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**Chief Financial Officer**

Patrick	J	DeBlasio		pdeblasio@highlandsborough.org
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**Municipal Clerk**

Nancy		Tran		clerk@highlandsborough.org
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**Registered Municipal Accountant**

Robert		Allison		ballison@hfacpas.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Jo-Anne		Olszewski	12/31/2023	jolszewski@highlandsborough.org
Leo		Cervantes	12/31/2024	lcervantes@highlandsborough.org
Karen		Chelak	12/31/2024	kchelak@highlandsborough.org
Donald		Melnyk	12/31/2023	dmelnyk@highlandsborough.org

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	1.129	\$8,632,759.61	45.50%	\$1,299.61	Municipal Purpose Tax	ACTUAL	\$8,437,652.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.005	\$38,245.29	0.20%	\$5.76	Municipal Open Space	ESTIMATED	\$44,700.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.549	\$4,199,577.00	22.13%	\$631.96	Local School District	ESTIMATED	\$4,300,000.00
Regional School District	0.523	\$3,997,805.00	21.07%	\$602.04	Regional School District	ESTIMATED	\$4,100,000.00
County Purposes	0.226	\$1,730,834.78	9.12%	\$260.15	County Purposes	ESTIMATED	\$1,788,000.00
County Library	0.017	\$129,913.93	0.68%	\$19.57	County Library	ESTIMATED	\$135,000.00
County Board of Health	0.005	\$35,436.36	0.19%	\$5.76	County Board of Health	ESTIMATED	\$36,500.00
County Open Space	0.027	\$208,053.61	1.10%	\$31.08	County Open Space	ESTIMATED	\$215,500.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2021 Budget)</b>	<b>2.481</b>	<b>\$18,972,625.58</b>	<b>100.00%</b>	<b>\$2,855.93</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$19,057,352.00</b>
Total Taxable Valuation as of October 1, 2021					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					3,888,762.24		
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
<u>Prior Year to Current Year Comparison</u>					11,226,414.24		
<u>Comparison - Municipal Purposes Tax Rate</u>					Total Non-Municipal Tax Levy		
Prior Year	Current Year	% Change (+/-)		\$10,619,700.00			
1.129	0.945	-16.30%		Amount to be Raised by Taxes - Before RUT			
<u>Comparison - Municipal Purposes Tax Levy</u>					\$17,957,352.00		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Reserve for Uncollected Taxes (RUT)		
\$8,632,759.61	\$8,437,652.00	-2.26%	(\$195,107.61)		\$1,100,000.00		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Amount to be Raised by Taxes		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		\$19,057,352.00		
\$1,299.61	\$1,087.81	-16.30%	(\$211.81)		% of Tax Collections used to Calculate RUT		
					94.22%		
					If % used exceeds the actual collection % then reference the statutory exception used		
					<u>Tax Collections - ACTUAL as of Prior Year</u>		
					Total Tax Revenue, Collections CY 2021		
					18,815,383.74		
					Total Tax Levy, CY 2021		
					19,219,161.11		
					% of Taxes Collected, CY 2021		
					97.90%		
					Delinquent Taxes - December 31, 2021		
					\$419,643.44		

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	32.83%	\$667,391.66	\$2,032,608.34	\$2,700,000.00	\$2,500,000.00			\$200,000.00				
08	Local Revenue	-6.99%	(\$135,534.44)	\$1,938,908.22	\$1,803,373.78	\$330,000.00			\$1,473,373.78				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$354,559.00	\$354,559.00	\$354,559.00							
08	Uniform Construction Code Fees	36.99%	\$27,000.00	\$73,000.00	\$100,000.00	\$100,000.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-87.13%	(\$184,189.99)	\$211,393.23	\$27,203.24	\$27,203.24							
08	Other Special Items	22.92%	\$33,000.00	\$144,000.00	\$177,000.00	\$177,000.00							
15	Receipts from Delinquent Taxes	-41.86%	(\$288,000.00)	\$688,000.00	\$400,000.00	\$400,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-2.26%	(\$195,107.61)	\$8,632,759.61	\$8,437,652.00	\$8,437,652.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	16.75%	\$6,406.19	\$38,245.29	\$44,651.48		\$44,651.48						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>-0.49%</b>	<b>(\$69,034.19)</b>	<b>\$14,113,473.69</b>	<b>\$14,044,439.50</b>	<b>\$12,326,414.24</b>	<b>\$44,651.48</b>	<b>\$0.00</b>	<b>\$1,673,373.78</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)**

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
20	10.00	16.00	-17.31%	(\$349,739.03)	\$2,020,692.27	\$1,670,953.24	\$1,628,750.00	\$42,203.24							
21		2.00	149.93%	\$153,000.00	\$102,050.00	\$255,050.00	\$255,050.00								
22			-4.76%	(\$1,000.00)	\$21,000.00	\$20,000.00	\$20,000.00								
23			6.20%	\$99,000.00	\$1,597,000.00	\$1,696,000.00	\$1,615,000.00				\$81,000.00				
25	14.00	1.00	10.78%	\$231,043.03	\$2,142,916.97	\$2,373,960.00	\$2,373,960.00								
26	3.00	2.00	169.32%	\$1,262,001.56	\$745,348.44	\$2,007,350.00	\$812,350.00				\$1,195,000.00				
27			321.43%	\$22,500.00	\$7,000.00	\$29,500.00	\$29,500.00								
28	1.00	10.00	18.21%	\$40,156.19	\$220,545.29	\$260,701.48	\$216,050.00		\$44,651.48						
29			#DIV/0!	\$0.00	\$0.00	\$0.00									
30			#DIV/0!	\$0.00	\$0.00	\$0.00									
31			21.63%	\$65,000.00	\$300,500.00	\$365,500.00	\$365,500.00								
32			5.43%	\$35,000.00	\$644,000.00	\$679,000.00	\$679,000.00								
35			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
36			0.74%	\$5,168.95	\$696,390.55	\$701,559.50	\$695,247.00				\$6,312.50				
37			#DIV/0!	\$0.00	\$0.00	\$0.00									
42			-0.57%	(\$4,000.00)	\$701,000.00	\$697,000.00	\$697,000.00								
43			-2.27%	(\$600.00)	\$26,400.00	\$25,800.00	\$25,800.00								
44			30.00%	\$150,000.00	\$500,000.00	\$650,000.00	\$500,000.00				\$150,000.00				
45			0.63%	\$9,448.88	\$1,492,616.40	\$1,502,065.28	\$1,261,004.00				\$241,061.28				
46			-100.00%	(\$19,105.55)	\$19,105.55	\$0.00									
48			#DIV/0!	\$0.00	\$0.00	\$0.00									
50			0.00%	\$0.00	\$1,100,000.00	\$1,100,000.00	\$1,100,000.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	28.00	31.00	13.75%	\$1,697,874.03	\$12,346,565.47	\$14,044,439.50	\$12,284,211.00	\$42,203.24	\$44,651.48	\$0.00	\$1,673,373.78	\$0.00	\$0.00	\$0.00	\$0.00



**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

<b>X</b>				<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
				<i>Revenues at Risk</i>		
X				Surplus Anticipated	\$2,500,000.00	Subject to annual regeneration of surplus that may not be available in 2023.
X				Grants-Public and Private	\$27,203.24	Grants are not always available year after year and are subject to various agency approvals.
		X		Pensions	\$539,247.00	Future pension increases are not known at this time.
		X		Group Insurance	\$1,148,000.00	Future health insurance increases are not known at this time.

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	162	\$14,995,000.00	1.68%	15A Public Schools	6	\$22,915,900.00	32.58%
2 Residential	2,298	\$790,059,500.00	88.51%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	54	\$11,041,300.00	15.70%
4A Commercial	93	\$75,552,800.00	8.46%	15D Church and Charities	4	\$5,083,300.00	7.23%
4B Industrial			0.00%	15E Cemeteries & Graveyards	2	\$63,000.00	0.09%
4C Apartments	15	\$12,005,700.00	1.35%	15F Other Exempt	84	\$31,240,100.00	44.41%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>2,568</b>	<b>\$892,613,000.00</b>	<b>100.00%</b>	<b>Total</b>	<b>150</b>	<b>\$70,343,600.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				92.71%			
Equalized Valuation, Taxable Properties				\$962,801,208.07			
Total # of property tax appeals filed in 2021				County Tax Board		50.00	
				State Tax Court		1.00	
Number of 2021 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2021				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties			
				7.88%			

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2021 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**USER FRIENDLY BUDGET SECTION  
Long Term Tax Exemptions**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions									
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate					
					Housing Authority	Aff Housing	\$39,806.00	\$291,500.00	\$7,232.12															
<b>Total Long Term Exemptions - Column Total</b>					<b>Total Long Term Exemptions - Column Total</b>					<b>Total Long Term Exemptions - Column Total</b>					<b>Total Long Term Exemptions - Column Total</b>									
		0.00	0.00	0.00			\$39,806.00	\$291,500.00	\$7,232.12			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00			\$39,806.00	\$291,500.00	\$7,232.12
Mark "X" if Grand Total																								

**USER FRIENDLY BUDGET SECTION  
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body			0.00					
Supervisory Staff (Department Heads & Managers)	2.00	1.00	393,750.00	\$300,000.00		\$18,000.00	\$45,750.00	\$30,000.00
Police Officers (Including Superior Officers)	15.00	1.00	3,113,373.00	\$1,522,000.00	\$400,000.00	\$418,673.00	\$620,500.00	\$152,200.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	11.00	15.00	1,750,894.00	\$1,058,700.00	\$50,000.00	\$102,574.00	\$433,750.00	\$105,870.00
All Other Non-Union Employees not listed above		13.00	166,100.00	\$151,000.00				\$15,100.00
<b>Totals</b>	<b>28.00</b>	<b>30.00</b>	<b>5,424,117.00</b>	<b>\$3,031,700.00</b>	<b>\$450,000.00</b>	<b>\$539,247.00</b>	<b>\$1,100,000.00</b>	<b>\$303,170.00</b>

Is the Local Government required to comply with N.J.S.A. 11A **(Civil Service)**? - YES or NO

**yes**

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

**USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	8.00	\$10,985.00	\$87,880.00	8.00	\$10,645.00	\$85,160.00
Parent & Child	3.00	\$18,500.00	\$55,500.00	3.00	\$18,096.00	\$54,288.00
Employee & Spouse (or Partner)	6.00	\$21,510.00	\$129,060.00	6.00	\$21,290.00	\$127,740.00
Family	14.00	\$29,315.00	\$410,410.00	15.00	\$28,407.00	\$426,105.00
Employee Cost Sharing Contribution (enter as negative - )			(\$130,000.00)			(\$130,000.00)
<b>Subtotal</b>	<b>31.00</b>		<b>\$552,850.00</b>	<b>32.00</b>		<b>\$563,293.00</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	7	\$12,725.00	\$89,075.00	7	\$12,505.00	\$87,535.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	9	\$26,215.00	\$235,935.00	9	\$25,909.00	\$233,181.00
Family	7	\$31,734.29	\$222,140.00	7	\$30,855.86	\$215,991.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>23.00</b>		<b>\$547,150.00</b>	<b>23.00</b>		<b>\$536,707.00</b>
<b>GRAND TOTAL</b>	<b>54.00</b>		<b>\$1,100,000.00</b>	<b>55.00</b>		<b>\$1,100,000.00</b>

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

**Is medical coverage provided by the SHBP (Yes or No)?**

yes

**Is prescription drug coverage provided by the SHBP (Yes or No)?**

yes

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit  
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police-Non Union	398.00	\$197,115.00		X	
PBA Local 48	573.00	\$273,828.61	X		
Communication Workers of America Local 1032	696.00	\$120,085.29	X		
United Food & Commercial Workers	25.00	\$6,692.91	X		
Non-Union, Non-Contractual	212.00	\$40,875.36		X	
<b>Totals</b>	1904.00	\$638,597.17			
<b>Total Funds Reserved as of end of 2021</b>					
<b>Total Funds Appropriated in 2022</b>					

**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross Debt		Net Debt	Current Year Budget	2023 Budget	2024 Budget	All Additional Future Years' Budgets	
		Deductions						
Local School Debt			\$0.00	Utility Fund - Principal	\$143,267.79	\$318,067.79	\$325,867.79	\$1,265,796.63
Regional School Debt	\$3,875,000.00	\$3,875,000.00	\$0.00	Utility Fund - Interest	\$97,793.49	\$156,661.26	\$132,956.26	\$512,915.08
Utility Fund Debt				Bond Anticipation Notes - Principal	\$73,000.00			
Sewer	\$8,635,213.61	\$8,635,213.61	\$0.00	Bond Anticipation Notes - Interest	\$19,524.00			
			\$0.00	Bonds - Principal	\$340,000.00	\$355,000.00	\$375,000.00	\$1,115,000.00
			\$0.00	Bonds - Interest	\$98,600.00	\$82,050.00	\$64,750.00	\$102,200.00
			\$0.00	Loans & Other Debt - Principal	\$70,000.00	\$70,000.00	\$35,000.00	\$35,000.00
			\$0.00	Loans & Other Debt - Interest	\$2,880.00	\$1,440.00	\$0.00	\$0.00
			\$0.00	<b>Total</b>	<b>\$845,065.28</b>	<b>\$983,219.05</b>	<b>\$933,574.05</b>	<b>\$3,030,911.71</b>
Municipal Purposes				Total Principal	\$572,791.79	\$743,067.79	\$735,867.79	\$2,415,796.63
Debt Authorized (BNI)	\$8,426,546.49		\$8,426,546.49	Total Interest	#REF!	\$240,151.26	\$197,706.26	\$615,115.08
Notes Outstanding	\$6,101,252.00		\$6,101,252.00	% of Total Current Year Budget	6.02%			
Bonds Outstanding	\$2,185,000.00		\$2,185,000.00					
Loans and Other Debt	\$350,000.00		\$350,000.00					
<b>Total (Current Year)</b>	<b>\$29,573,012.10</b>	<b>\$12,510,213.61</b>	<b>\$17,062,798.49</b>					
Population (2020 census)	5,005			Debt Not Listed Above				
Per Capita Gross Debt	\$5,908.69			Total Guarantees - Governmental				
Per Capita Net Debt	\$3,409.15			Total Guarantees - Other				
3 Year Average Property Valuation		\$755,725,894.00		Total Capital/Equipment Leases				
Net Debt as % of 3 Year Average Property Valuation		2.26%		Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	A1			
				Year of Last Rating				
				Mark "X" if Municipality has no bond rating				

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Recipient	Municipality	Atlantic Highlands	Court	Municipal Court Services		1/1/2022	12/31/2022	\$85,000.00
Recipient	Municipality	Atlantic Highlands	Public Works	Maintenance of Motor Vehicles		1/1/2022	12/31/2022	\$60,000.00
Recipient	Municipality	Seabright	Public Safety	Life Guard Services		1/1/2022	12/31/2022	\$62,000.00
Recipient	County	Monmouth County	Senior Transportation	Special Citizens Transportation		1/1/2022	12/31/2022	
Recipient	County	Monmouth County	Dispatch	Emergency Dispatch		1/1/2022	12/31/2022	\$100,000.00
Recipient	Authority	TOMSA	Sewage	Sewer Treatment Facilities		1/1/2022	12/31/2022	
Recipient	Municipality	Middletown	Construction	Construction Office		1/1/2022	12/31/2022	\$210,000.00
Recipient	Municipality	EMS/JFK Medical Services	Emergency Medical	EMS Services		1/1/2022	12/31/2022	\$180,000.00
	<b>Amount Received Page Total</b>							\$0.00
	<b>Amount Paid Page Total</b>							\$697,000.00
	<b>Page Total</b>							\$697,000.00



