

# 2010 MUNICIPAL DATA SHEET

# CAP

(Must accompany 2010 budget)

**MUNICIPALITY:** Borough of Bay Head

**COUNTY:** Ocean

<u>William W. Curtis</u>	<u>12/31/11</u>
<b>Mayor's Name</b>	<b>Term Expires</b>

<b>Governing Body Members</b>	
<b>Name</b>	<b>Term Expires</b>
<u>Mary S. Glass</u>	<u>12/31/12</u>
<u>D'Arcy Rohan Green</u>	<u>12/31/12</u>
<u>James Urner</u>	<u>12/31/10</u>
<u>John DeFilippis</u>	<u>12/31/10</u>
<u>John M. Berko</u>	<u>12/31/11</u>
<u>Jennifer Barnes</u>	<u>12/31/11</u>

<b>Municipal Officials</b>	
<u>Patricia Applegate</u>	<u>07/16/02</u>
<b>Municipal Clerk</b>	<b>Date of Orig. Appt.</b>
<u>April Yezzi</u>	<u>C0672</u>
<b>Tax Collector</b>	<b>Cert No.</b>
<u>April Yezzi</u>	<u>T-8188</u>
<b>Chief Financial Officer</b>	<b>Cert No.</b>
<u>Robert A. Hulsart</u>	<u>840</u>
<b>Registered Municipal Accountant</b>	<b>Cert No.</b>
<u>Jean L. Cipriani, Esq.</u>	<u>158</u>
<b>Municipal Attorney</b>	<b>Lic No.</b>

**Official Mailing Address of Municipality**

Borough of Bay Head  
Box 248  
Bridge Avenue  
Bay Head, NJ 08742  
**Fax #:** 732-899-5174

**Please attach this to your 2010 Budget and Mail to:**

**Director, Division of Local Government Services**  
**Department of Community Affairs**  
**P.O. Box 803**  
**Trenton NJ 08625**

<u>Division Use Only</u>
Municode: _____
Public Hearing Date: _____

**2010  
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Bay Head, County of Ocean for the Fiscal Year 2010.

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

5th day of April, 2010  
and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 5th day of April, 2010

\_\_\_\_\_  
Clerk  
Borough of Bay Head  
\_\_\_\_\_  
Address  
Box 248, Bay Head, NJ 08742  
\_\_\_\_\_  
Address  
732-892-0636  
\_\_\_\_\_  
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 5th day of April, 2010

\_\_\_\_\_  
Registered Municipal Accountant  
Wall, NJ 07719  
\_\_\_\_\_  
Address

\_\_\_\_\_  
2807 Hurley Pond Road  
\_\_\_\_\_  
Address

\_\_\_\_\_  
732-681-4990  
\_\_\_\_\_  
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. 40A:4-1 et seq.

Certified by me, this 5th day of April

\_\_\_\_\_  
Chief Financial Officer

**DO NOT USE THESE SPACES**

**CERTIFICATION OF ADOPTED BUDGET**

*Do Not Advertise This Certification Form*

**CERTIFICATION OF APPROVED BUDGET**

It is hereby certified that the amount 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.

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

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

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

Dated: \_\_\_\_\_, 2010 By: \_\_\_\_\_

Dated: \_\_\_\_\_, 2010 By: \_\_\_\_\_

**COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES**

The changes or comments which follow must be considered in connection with further action on this budget

Borough \_\_\_\_\_ of Bay Head \_\_\_\_\_, County of Ocean \_\_\_\_\_

**MUNICIPAL BUDGET NOTICE**

**Section 1.**

Municipal Budget of the Borough of Bay Head, County of Ocean for the Fiscal Year 2010.

Be it resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2010;

Be It Further Resolved, that said Budget be published in the Ocean Star

In the issue of April 16th, 2010.

The Governing Body of the Borough of Bay Head, does hereby approve the following as the Budget for the year 2010:

**RECORDED VOTE**

(Insert last name)

Ayes {

Nays {

Abstained {

Absent {

Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the Borough of Bay Head, County of Ocean, on April 5th, 2010.

A Hearing on the Budget and Tax Resolution will be held at the Municipal Building, on May 3rd, 2010 at

7:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2010 may be presented by taxpayers or other interested persons.

**EXPLANATORY STATEMENT  
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET**

	<b>YEAR 2010</b>						
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	<b>xxxxxxxxxx.xx</b>						
<b>1. Appropriations within "CAPS"</b>	<b>xxxxxxxxxx.xx</b>						
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}	2,985,891.00						
<b>2. Appropriations excluded from "CAPS"</b>	<b>xxxxxxxxxx.xx</b>						
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}	1,210,733.36						
(b) Local School District Purposes in Municipal Budget (Item K, Sheet 29)	0.00						
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	<b>1,210,733.36</b>						
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated</b> <u>95.02%</u> <b>Percent of Tax Collections</b>	542,231.00						
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	4,738,855.36						
<table style="width: 100%; border: none;"> <tr> <td style="width: 60%;"><b>Building Aid Allowance</b></td> <td style="width: 10%; text-align: center;"><b>2010 - \$</b></td> <td style="width: 30%; text-align: right;">0.00</td> </tr> <tr> <td><b>for Schools-State Aid</b></td> <td style="text-align: center;"><b>2009 - \$</b></td> <td style="text-align: right;">0.00</td> </tr> </table>	<b>Building Aid Allowance</b>	<b>2010 - \$</b>	0.00	<b>for Schools-State Aid</b>	<b>2009 - \$</b>	0.00	
<b>Building Aid Allowance</b>	<b>2010 - \$</b>	0.00					
<b>for Schools-State Aid</b>	<b>2009 - \$</b>	0.00					
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)</b> (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	1,980,855.36						
<b>6. Difference: Amounts to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	<b>xxxxxxxxxx.xx</b>						
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	2,758,000.00						
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	0.00						

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2009 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget	Water Utility	Second Utility	Third Utility	Fourth Utility
Budget Appropriations - Adopted Budget	4,518,611.89	0.00	0.00	0.00	0.00
Budget Appropriations Added by N.J.S. 40A:4-87	0.00	0.00	0.00	0.00	0.00
Emergency Appropriations	0.00	0.00	0.00	0.00	0.00
<b>Total Appropriations</b>	4,518,611.89	0.00	0.00	0.00	0.00
<b>Expenditures:</b>					
Paid or Charged (Including Reserve for Uncollected Taxes)	4,311,657.17	0.00	0.00	0.00	0.00
Reserved	198,127.81	0.00	0.00	0.00	0.00
Unexpended Balances Cancelled	8,826.91	0.00	0.00	0.00	0.00
<b>Total Expenditures and Unexpended Balances Cancelled</b>	4,518,611.89	0.00	0.00	0.00	0.00
Overexpenditures *	0.00	0.00	0.00	0.00	0.00

Comparison of Tax Amounts and Rates

	Estimated 2010		Actual 2009	
	Amount	Rate	Amount	Rate
Municipal Purposes	\$ 2,758,000.00	\$ 0.172	\$ 2,641,000.00	\$ 0.163

**EXPLANATORY STATEMENT - (Continued)**  
**BUDGET MESSAGE**

**Appropriation CAPS**

P.L. 2004 C. 74 (S-1702/A-98) places limits on municipal expenditures. Commonly referred to as the "CAP" law, it is actually calculated by a method established by law.

The actual calculation is somewhat complex, but in general it works as follows. Starting with the figure in the 2009 Budget for Total General Appropriations, the following 2009 Budget figures are subtracted: State and Federal Programs, Capital Expenditures, Emergency Appropriations up to 3%, Debt Service, Cash Deficit (if approved by the Local Finance Board), Reserve for Uncollected Taxes, Maintenance of a Free Public Library, Joint Library, or Public Library, Funds from the Sale of Municipal Assets under certain circumstances, Type I School District Debt Service, Public Assistance State Aid Agreement, Interlocal Service Agreements, P.E.R.S. and P.F.R.S Pension Liability and certain other expenses exempted by Statute. Take the resulting figure and multiply it by 2.5% and this gives you the basic "CAP", or the amount of appropriation increase allowed over the 2009 Total General Appropriations. When the COLA (cost of living adjustment) is less than or equal to 2.5%, the municipality may by ordinance increase the CAP to the COLA percentage (3.5% for 2010).

In addition to the increases allowed above, other increases are allowed:

- (A) Expenditures of amounts derived from new or increased construction, housing, health to fire safety inspection or other service fees imposed by State law, rule or regulation or by local ordinance
- (B) From new or increased service fees
- (C) Any amount approved by referendum
- (D) Expenditures mandated by State or Federal Law after 1/1/91

(E) Payments required to be made pursuant to any contract with respect to use, services or provision of any project facility or public improvements for water-sewer solid waste, parking or any similar purpose or payments on account of debt service therefore between a municipality, county, school or other instrumentality, public corporation, body corporate and public subdivision of this state. Appropriations for items subtracted in the above paragraph may be set at any necessary level and are not subject to the "CAP"

(F) Federal, State, County or Private Grants including required matching funds

(G) If the COLA Index exceeds 2.5% a municipality may by ordinance increase the CAP up to the COLA percentage

(H) Amounts appropriated for expenditures resulting from the impact of a hazardous waste facility as described in subsection c. of section 32 of P.L. 1981, c. 279 (C13:1E-80)

(I) Amounts expended in preparing and implementing a housing element and fair share plan pursuant to the provisions of P.L. 1985, Chapter 222 and any amounts received by a municipality under a regional contribution agreement pursuant to Section 12 of that act. Under certain circumstances if approved by the Board;

- (1) Mandated expenditures as a result of a natural disaster, civil disturbance or other emergencies authorized by the President or Governor.
- (2) Extraordinary expense, approved by the Local Finance Board required for the implementation of an interlocal services agreement
- (3) Any local unit which is determined to be experiencing fiscal distress pursuant to the provisions of P.L. 1987, C 75 (C.52.27D-118.24 et seq.), whether or not a local unit is an "Eligible Municipality" as defined in section 3 of P.L. 1987. C. 75 (C52.27D-118.26 et seq.).

NOTE:

Sheet 3b

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

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

[Extra Sheet]

**EXPLANATORY STATEMENT - (Continued)**  
**BUDGET MESSAGE**

The actual "CAPS" for this municipality will be reviewed and approved by the Division of Local Government Services in the State Department of Community Affairs, but the calculation upon which this budget was prepared are as follows:

**CAP CALCULATION**

Total General Appropriations for 2009	\$ 4,468,839.00
Less:	
Deferred Charges	\$ 17,890.00
Interlocal Service Agreements	10,000.00
Other Operations	575,420.00
Public-Private Offset	3,809.00
Capital Improvements	174,000.00
Debt Service	289,000.00
Reserve for Uncollected Taxes	523,922.00
	1,594,041.00
Amount on which 3.5% CAP is applied	\$ 2,874,798.00
3.5% CAP by Ordinance	100,617.93
2008 Bank	34,968.75
2009 Bank	27,747.92
	\$ 3,038,132.60
Total General Appropriations for Municipal Purposes within CAP	\$ 3,038,132.60

**TAX LEVY CALCULATION**

Prior Year Amount to be raised by Taxation	\$ 2,641,000.00
Less:	
Prior Year Capital Improvement Fund	30,000.00
	2,611,000.00
Net Prior Year Tax Levy	2,611,000.00
4% CAP Increase	104,440.00
Adjusted Tax Levy prior to Exclusions	2,715,440.00
Exclusions:	
Allowable increase in Health Care Costs	10,900.00
Changes in Debt Service	76,000.00
Offsets to State Formula Aid Loss	-
Allowable Pension Increases	7,487.00
Capital Improvement Fund	30,000.00
	124,387.00
Less: Cancelled or Unexpended Exclusions	8,868.00
Adjusted Tax Levy	2,830,959.00
Maximum Allowable Amount to be Raised by Taxation	\$ 2,830,959.00

NOTE:

Sheet 3b\_i

[Extra Sheet]

**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 "Operations Excluded from "CAPS"" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section)

[Extra Sheet]

**EXPLANATORY STATEMENT - (Continued)**  
**BUDGET MESSAGE**

**4% TAX LEVY CAP**

This provides that a municipal budget may not contain an amount to be raised by taxation that is more than 4% over the prior year tax levy after adjustments have been made.

The Following Steps need to be completed:

- 1 Start with the Prior Years Amount to be Raised by Taxation
  
- 2 Deductions from Prior Years
  - One Year Waivers
  - Prior Year Capital Improvement Fund and Down Payments
  - Prior Year Deferred Charges Unfunded
  
- 3 Multiply the balance by 4% and add prior year extraordinary aid if applicable
  
- 4 To this amount add the following exclusions:
  - Changes in Debt Service and Existing County Leases
  - Offset to State Formula Aid
  - Allowable Pension Increases
  - Allowable Increase in Reserve for Uncollected Taxes
  - Allowable Increase in Health Care Costs
  - Recycling Tax Appropriation
  - Capital Improvement Fund and/or Down Payments on Improvements
  - Deferred Charges to Future Taxation - Unfunded
  
- 5 Deduction the following if applicable:
  - Cancelled or Unexpended Waivers or Exclusions
  - Prior Year Extraordinary Aid

6 Add the following items if applicable:

- New Ratables Multiplied by the Prior Year Municipal Tax Rate
- Local Finance Board Approved Statewide Blanket Waiver
- Amounts Approved by Referendum
- Waiver Application Amounts Approved

7 The net result is the maximum allowable amount to be raised by taxation

Sheet 3b\_ii

[Extra Sheet]

**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 "Operations Excluded from "CAPS"" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section)

EXPLANATORY STATEMENT - (Continued)  
**Budget Message**  
**Analysis of Compensated Absence Liability**

Organization / Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Legal basis for benefit (check applicable items)	
				Local Ordinance	Individual Employment Agreements
Applegate, Douglas	207.00	20,000.00		<del>X</del>	
Applegate, Patricia	215.00	20,000.00		<del>X</del>	
Grace, Charles	215.00	20,000.00		<del>X</del>	
Hoffman, Robert	95.00	20,000.00		<del>X</del>	
Hoffman, William	183.00	20,000.00		<del>X</del>	
Barger, Geoffrey	160.00	20,000.00		<del>X</del>	
Duffy, George	93.00	20,000.00		<del>X</del>	
Tillson, Charles	215.00	20,000.00		<del>X</del>	
LaRue, Todd	180.00	20,000.00		<del>X</del>	
Mickle, Kelley	68.00	10,686.20		<del>X</del>	
LaSpina, John T.	96.00	20,000.00		<del>X</del>	
<b>Totals</b>	1,727.00 days	\$ 210,686.20			
<b>Total Funds Reserved as of end of 2009 :</b>		\$ 70,000.00			
<b>Total Funds Appropriated in 2010 :</b>		\$ 15,000.00			

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2010	2009	Cash in 2009
1. Surplus Anticipated	08-101	969,915.00	853,579.35	853,579.35
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
<b>Total Surplus Anticipated</b>	<b>08-100</b>	969,915.00	853,579.35	853,579.35
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Licenses:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Alcoholic Beverages	08-103	3,000.00	3,000.00	4,086.00
Other	08-104	500.00	500.00	991.50
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Municipal Court	08-110			
Other	08-109			
Interest and Costs on Taxes	08-112	11,000.00	10,100.00	32,255.99
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			
Sewer User Fees	08-116	500,000.00	500,000.00	586,098.33

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
3. Miscellaneous Revenues - Section A: Local Revenues (Continued):				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	514,500.00	513,600.00	623,431.82



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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Uniform Construction Code Fees	08-160	38,000.00	38,000.00	47,093.00
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Additional Dedicated Uniform Construction Code Fees offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.S.A. 5:23-4.17):	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	38,000.00	38,000.00	47,093.00





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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:</b>	<b>xxxxxx</b>	<b>xxxxxxxxxx.xx</b>	<b>xxxxxxxxxx.xx</b>	<b>xxxxxxxxxx.xx</b>
Public Health Priority Funding - 1987	<b>10-785</b>			
N.J. Transportation Trust Fund Authority Act	<b>10-865</b>	175,000.00	144,000.00	144,000.00
Recycling Tonnage Grant	<b>10-701</b>		1,182.72	1,182.72
Drunk Driving Enforcement Fund	<b>10-745</b>	1,759.28	2,627.21	2,627.21
Clean Communities Program	<b>10-770</b>	4,242.90		
Alcohol Education and Rehabilitation Fund	<b>10-702</b>	803.18	556.91	556.91
Municipal Alliance on Alcoholism and Drug Abuse	<b>10-703</b>			
Safe and Secure Communities Program - P.L. 1994, Chapter 220	<b>10-704</b>			
Neighborhood Preservation - Balanced Housing	<b>10-705</b>			
Handicapped Recreation Opportunities Grant	<b>10-706</b>			
Small Cities Grant	<b>10-707</b>			
Community Development Block Grant	<b>10-714</b>		46,000.00	46,000.00
Body Armor	<b>10-715</b>			
County of Ocean - Dumpster Grant	<b>10-721</b>	6,700.00		
Stormwater Grant	<b>10-717</b>			
Police Message Traffic Board	<b>10-718</b>			
Barnegat Bay Estuary Program	<b>10-719</b>		1,645.70	1,645.70
County of Ocean - Office of Emergency Management	<b>10-720</b>		1,570.00	1,570.00







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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2010	2009	Cash in 2009
<b>SUMMARY OF REVENUES</b>	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	969,915.00	853,579.35	853,579.35
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	0.00	0.00	0.00
<b>3. Miscellaneous Revenues:</b>	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Total Section A: Local Revenues	08-001	514,500.00	513,600.00	623,431.82
Total Section B: State Aid Without Offsetting Appropriations	09-001	169,935.00	209,850.00	209,850.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	38,000.00	38,000.00	47,093.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Service-Interlocal Muni. Services Agreements	11-001	0.00	0.00	0.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	0.00	0.00	0.00
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	188,505.36	197,582.54	197,582.54
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	0.00	0.00	0.00
<b>Total Miscellaneous Revenues</b>	13-099	910,940.36	959,032.54	1,077,957.36
<b>4. Receipts from Delinquent Taxes</b>	15-499	100,000.00	65,000.00	70,157.99
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	13-199	1,980,855.36	1,877,611.89	2,001,694.70
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	xxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	2,758,000.00	2,641,000.00	xxxxxxxxxx.xx
b) Addition to Local District School Tax	07-191	0.00		xxxxxxxxxx.xx
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	2,758,000.00	2,641,000.00	3,078,087.94
<b>7. Total General Revenues</b>	13-299	4,738,855.36	4,518,611.89	5,079,782.64

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT							
Administrative and Executive							
Mayor & Council							
Salaries and Wages	20-110-1	7,500.00	7,500.00		7,500.00	7,500.00	0.00
Other Expenses	20-110-2	4,600.00	4,600.00		4,600.00	4,275.15	324.85
Municipal Clerk							
Salaries and Wages	20-120-1	91,164.00	86,064.00		86,064.00	85,518.98	545.02
Other Expenses	20-120-2	19,000.00	19,000.00		19,000.00	18,734.43	265.57
Legal Advertising	20-120-2	3,500.00	3,500.00		3,500.00	2,454.76	1,045.24
Elections	20-120-2	500.00	500.00		500.00	123.74	376.26
Financial Administration							
Salaries and Wages	20-130-1	85,400.00	82,500.00		82,500.00	78,680.55	3,819.45
Other Expenses	20-130-2	15,175.00	17,500.00		17,500.00	11,842.52	5,657.48
Audit Services	20-135-2	27,500.00	27,560.00		27,560.00	25,000.00	2,560.00
Collection of Taxes							
Salaries and Wages	20-145-1	27,800.00	26,600.00		26,800.00	26,766.01	33.99
Other Expenses	20-145-2	12,970.00	11,500.00		10,000.00	7,630.29	2,369.71
Assessment of Taxes							
Salaries and Wages	20-150-1	19,400.00	18,700.00		18,700.00	17,663.71	1,036.29
Other Expenses	20-150-2	2,200.00	1,500.00		1,500.00	1,205.60	294.40
Insurance							
General Liability	23-210-2	52,200.00	46,500.00		46,500.00	44,832.16	1,667.84
Worker's Compensation	23-215-2	70,500.00	67,600.00		67,600.00	67,466.69	133.31
Employee Group Health	23-215-2	260,000.00	250,000.00		250,000.00	236,683.88	13,316.12

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
Legal Services and Costs							
Other Expenses	20-155-2	67,500.00	60,000.00		60,000.00	48,782.28	11,217.72
Engineering Services and Costs							
Other Expenses	20-165-2	55,000.00	44,720.00		44,720.00	28,334.88	16,385.12
Municipal Court							
Salaries and Wages	43-490-1	38,000.00	39,200.00		36,700.00	33,865.74	2,834.26
Other Expenses	43-490-2	5,900.00	8,900.00		5,900.00	3,259.49	2,640.51
Public Defender (P.L. 1997, c.256)							
Other Expenses	43-495-2	1,500.00	1,500.00		1,526.00	1,525.96	0.04
PUBLIC SAFETY							
Aid to Volunteer Ambulance Company	25-260-2	2,500.00	2,500.00		2,500.00	2,500.00	0.00
Fire							
Other Expenses	25-265-2	27,500.00	27,500.00		27,500.00	26,495.81	1,004.19
Fire Hydrant Service	25-265-2	43,000.00	43,000.00		43,000.00	38,096.52	4,903.48
Police							
Salaries and Wages	25-240-1	913,900.00	862,300.00		841,300.00	837,002.97	4,297.03
Other Expenses	25-240-2	43,600.00	43,000.00		64,000.00	61,855.98	2,144.02
Vehicle	25-240-2	10,500.00	10,000.00		6,775.00	4,976.84	1,798.16

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Prosecutor	25-275-2	8,200.00	8,200.00		8,200.00	5,625.00	2,575.00
Planning Board							
Salaries and Wages	21-180-1	5,800.00	5,600.00		5,600.00	4,868.34	731.66
Other Expenses	21-180-2	37,550.00	22,200.00		22,200.00	12,650.29	9,549.71
Zoning Officer							
Salaries and Wages	21-185-1	29,250.00	28,000.00		28,050.00	28,017.36	32.64
Other Expenses	21-185-2	1,900.00	1,200.00		1,375.00	1,014.92	360.08
Emergency Management							
Salaries and Wages	25-252-1	6,000.00	7,000.00		7,000.00	5,000.00	2,000.00
Other Expenses	25-252-2	3,000.00	3,000.00		3,000.00	805.69	2,194.31
<b>PUBLIC WORKS</b>							
Streets and Roads							
Salaries and Wages	26-290-1						
Other Expenses	26-290-2	20,000.00	20,000.00		20,000.00	12,117.15	7,882.85
Other Public Works Functions							
Salaries and Wages	26-300-1	208,500.00	188,500.00		199,750.00	198,831.94	918.06
Other Expenses	26-300-2	7,000.00					
Traffic Lights	26-300-2	2,750.00	2,300.00		2,300.00	2,039.29	260.71
Solid Waste Collection - Recycle							
Salaries and Wages	26-305-1						
Other Expenses	26-305-2	3,500.00	3,500.00		3,500.00	2,858.94	641.06
Trash Collection - Contract	26-305-2	125,000.00	154,000.00		141,140.00	124,343.65	16,796.35

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
Buildings and Grounds							
Salaries and Wages	26-310-1						
Other Expenses	26-310-2	33,000.00	45,000.00		45,000.00	34,573.31	10,426.69
Vehicle Maintenance	26-315-2	26,660.00	28,250.00		32,050.00	19,498.30	12,551.70
Municipal Mosquito Control							
Salaries and Wages	26-320-1	250.00	250.00		250.00	0.00	250.00
Other Expenses	26-320-2	450.00	450.00		450.00	0.00	450.00
HEALTH AND HUMAN SERVICES							
Board of Health							
Other Expenses	27-330-2	850.00	850.00		850.00	204.00	646.00
Environmental Health Services							
Other Expenses	27-335-2	6,600.00	4,100.00		4,100.00	2,377.21	1,722.79
Animal Control Services							
Other Expenses	27-340-2	3,500.00	2,400.00		2,400.00	2,100.00	300.00
PARKS AND RECREATION							
Recreation Services and Programs							
Other Expenses	28-370-2	9,000.00	6,500.00		6,500.00	5,800.65	699.35
Beach and Boardwalk Operations							
Salaries and Wages	28-380-1	400.00	400.00		400.00	0.00	400.00
Other Expenses	28-380-2	2,000.00	2,000.00		2,000.00	272.89	1,727.11

**CURRENT FUND - APPROPRIATIONS**

[Extra Sheet]

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
Expenses in Participation in Free County							
Library							
Other Expenses	29-390-2	6,000.00	5,000.00		6,000.00	3,873.01	2,126.99
Accumulated Sick Leave	30-415-2	15,000.00	10,000.00		10,000.00	10,000.00	0.00
UTILITY EXPENSES AND BULK PURCHASES							
Electricity	31-430-2	22,500.00	19,500.00		21,500.00	18,704.12	2,795.88
Street Lighting	31-435-2	31,200.00	31,200.00		31,200.00	27,872.58	3,327.42
Telephone	31-440-2	15,750.00	15,000.00		15,000.00	13,828.79	1,171.21
Water	31-445-2	4,400.00	4,400.00		4,400.00	3,525.35	874.65
Gas	31-446-2	14,200.00	14,200.00		14,200.00	8,612.67	5,587.33
Sewerage Processing and Disposal							
Salaries and Wages	31-455-1	5,400.00	5,200.00		5,200.00	2,540.72	2,659.28
Other Expenses	31-455-2	13,000.00	9,000.00		13,000.00	12,999.17	0.83
Gasoline	31-460-2	30,000.00	30,000.00		30,000.00	23,269.28	6,730.72
LANDFILL/SOLID WASTE DISPOSAL COSTS							
Tipping Fees	32-465-2	10,000.00	3,000.00		5,860.00	5,857.05	2.95













**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Appropriations Offset by Increased	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Fee Revenues (N.J.A.C. 5:23-4.17)							
<b>Total Uniform Construction Code Appropriations</b>	<b>22-999</b>	0.00	0.00	0.00	0.00	0.00	0.00





**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
DWI State Funds							
Police							
Other Expenses	41-725-2	1,759.28	2,627.21		2,627.21	2,627.21	0.00
Municipal Court Alcohol and Rehabilitation Education							
Municipal Court - Other Expenses	41-750-2	803.18	556.91		556.91	556.91	0.00
Clean Communities Program							
Other Expenses	41-775-2	4,242.90					
Body Armor	41-735-2						
Police Traffic Message Board							
Other Expenses	41-790-2						
Recycling Tonnage							
Other Expenses	41-740-2		1,181.72		1,181.72	1,181.72	0.00
Barnegat Bay National Estuary Program							
Other Expenses	41-760-2		1,645.70		1,645.70	1,645.70	0.00
Community Development Block Grant							
Other Expenses - Handicap Access to Library	41-765-2		46,000.00		46,000.00	46,000.00	0.00
County of Ocean - Office of Emergency Management							
Other Expenses	41-770-2		1,570.00		1,570.00	1,570.00	0.00
County of Ocean - Dumpster Grant							
Other Expenses	41-775-2	6,700.00					







**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920						XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	350,000.00	275,000.00		275,000.00	275,000.00	XXXXXXXXXX
Interest on Bonds	45-930						XXXXXXXXXX
Interest on Notes	45-935	15,000.00	14,000.00		14,000.00	5,173.09	XXXXXXXXXX
<b>Green Trust Loan Program:</b>	xxxxxx	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations Approved Prior to 7/1/2007							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
Capital Lease Obligations Approved After 7/1/2007							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
<b>Total Municipal Debt Service - Excluded from "CAPS"</b>	<b>45-999</b>	<b>365,000.00</b>	<b>289,000.00</b>	<b>0.00</b>	<b>289,000.00</b>	<b>280,173.09</b>	<b>XXXXXXXXXX</b>



**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Payment of Bond Principal	48-920						XXXXXXXXXX.XX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXX.XX
Interest on Bonds	48-930						XXXXXXXXXX.XX
Interest on Notes	48-935						XXXXXXXXXX.XX
							XXXXXXXXXX.XX
							XXXXXXXXXX.XX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	<b>48-999</b>	0.00	0.00	0.00	0.00	0.00	XXXXXXXXXX.XX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX.XX			XXXXXXXXXX.XX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXX.XX
<b>Total of Deferred Charges and Statutory Expen- ditures-Local School - Excluded from "CAPS"</b>	<b>29-409</b>	0.00	0.00	0.00	0.00	0.00	XXXXXXXXXX.XX
(K) Total Municipal Appropriations for Local District School Purposes {Item (I) and (J)} - Excluded from "CAPS"	29-410	0.00	0.00	0.00	0.00	0.00	XXXXXXXXXX.XX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	1,210,733.36	1,119,891.54	0.00	1,139,319.54	1,120,492.47	10,000.16
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	4,196,624.36	3,994,689.54	0.00	3,994,689.54	3,787,734.82	198,127.81
(M) Reserve for Uncollected Taxes	50-899	542,231.00	523,922.35	XXXXXXXXXX.XX	523,922.35	523,922.35	XXXXXXXXXX.XX
<b>9. Total General Appropriations</b>	<b>34-499</b>	4,738,855.36	4,518,611.89	0.00	4,518,611.89	4,311,657.17	198,127.81

**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	2,985,891.00	2,874,798.00	0.00	2,855,370.00	2,667,242.35	188,127.65
	xxxxxx						
(A) Operations - Excluded from "CAPS"	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Other Operations	34-300	614,828.00	575,420.00	0.00	594,848.00	594,847.84	0.16
Uniform Construction Code	22-999	0.00	0.00	0.00	0.00	0.00	0.00
Shared Service Agreements	42-999	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00
Additional Appropriations Offset by Revs.	34-303	0.00	0.00	0.00	0.00	0.00	0.00
Public & Private Progs Offset by Revs.	40-999	13,505.36	53,581.54	0.00	53,581.54	53,581.54	0.00
Total Operations - Excluded from "CAPS"	34-305	628,333.36	639,001.54	0.00	658,429.54	648,429.38	10,000.16
(C) Capital Improvements	44-999	205,000.00	174,000.00	0.00	174,000.00	174,000.00	0.00
(D) Municipal Debt Service	45-999	365,000.00	289,000.00	0.00	289,000.00	280,173.09	xxxxxxxx.xx
(E) Total Deferred Charges - Excluded from "CAPS"	46-999	12,400.00	17,890.00	xxxxxxxx.xx	17,890.00	17,890.00	xxxxxxxx.xx
(F) Judgements	37-480	0.00	0.00	0.00	0.00	0.00	0.00
(G) Cash Deficit	46-885	0.00	0.00	xxxxxxxx.xx	0.00	0.00	xxxxxxxx.xx
(K) Local District School Purposes	29-410	0.00	0.00	0.00	0.00	0.00	xxxxxxxx.xx
(N) Transferred to Board of Education	29-405	0.00	0.00	xxxxxxxx.xx	0.00	0.00	xxxxxxxx.xx
(M) Reserve for Uncollected Taxes	50-899	542,231.00	523,922.35	xxxxxxxx.xx	523,922.35	523,922.35	xxxxxxxx.xx
Total General Appropriations	34-499	4,738,855.36	4,518,611.89	0.00	4,518,611.89	4,311,657.17	198,127.81

**SHEETS 31 thru 37 - N/A**

**DEDICATED ASSESSMENT BUDGET UTILITY IS N/A UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
Assessment Cash	53-101			
Deficit ( Utility Is N/A Utility Budget)	53-885			
<b>Total Utility Is N/A Utility Assessment Revenues</b>	<b>53-899</b>	0.00	0.00	0.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2009 Paid or Charged
		2010	2009	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
<b>Total Utility Is N/A Utility Assessment Appropriations</b>	<b>53-999</b>	0.00	0.00	0.00

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2010 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; Recycling Fees under Recycling Act; Uniform Fire Safety Act - Penalty Fees; Fees for Public Defender Services as per P.L. 1997 Ch. 256; Accumulated Absences per N.J.A.C. 5:30-15., Affordable Housing Trust P.L. 1985, C222; Drug Abuse Resistance Education (DARE) Program, C51, P.L. 1989; Developer's Escrow Fund (NJSA 40:55D-53.1), are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

*(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)*

## APPENDIX TO BUDGET STATEMENTS

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

#### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2009

ASSETS		
Cash and Investments	1110100	2,821,056.81
Due from State of N.J. (c. 20, P.L. 1971)	1111000	0.00
Federal and State Grants Receivable	1110200	209,891.85
Receivables with Offsetting Reserves:	xxxxxxx	XXXXXXXXXX.XX
Taxes Receivable	1110300	118,884.73
Tax Title Liens Receivable	1110400	0.00
Property Acquired by Tax Title Lien Liquidation	1110500	0.00
Other Receivables	1110600	110,542.95
Deferred Charges Required to be in 2010 Budget	1110700	12,400.00
Deferred Charges Required to be in Budgets Subsequent to 2010	1110800	37,200.00
<b>Total Assets</b>	<b>1110900</b>	<b>3,309,976.34</b>
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	1,746,346.89
Reserves for Receivables	2110200	229,427.68
Surplus	2110300	1,334,201.77
<b>Total Liabilities, Reserves and Surplus</b>		<b>3,309,976.34</b>

School Tax Levy Unpaid	2220100	1,395,181.00
Less: School Tax Deferred	2220200	397,760.62
*Balance Included in Above "Cash Liabilities"	2220300	997,420.38

		YEAR 2009	YEAR 2008
Surplus Balance, January 1st	2310100	1,335,162.47	1,078,980.45
<b>CURRENT REVENUE ON A CASH BASIS</b>			
Current Taxes			
*(Percentage collected: 2009 99.0 %, 2008 99.0 %)	2310200	10,690,949.91	10,363,696.25
Delinquent Taxes	2310300	70,157.99	59,984.61
Other Revenues and Additions to Income	2310400	1,369,405.26	1,345,267.21
<b>Total Funds</b>	<b>2310500</b>	<b>13,465,675.63</b>	<b>12,847,928.52</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	3,994,689.54	3,757,722.22
School Taxes (Including Local and Regional)	2310700	2,898,971.00	2,567,548.00
County Taxes (Including Added Tax Amounts)	2310800	5,237,813.32	5,245,484.95
Special District Taxes	2310900	0.00	
Other Expenditures and Deductions from Income	2311000	0.00	9,500.88
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>12,131,473.86</b>	<b>11,580,256.05</b>
Less: Expenditures to be Raised by Future Taxes	2311200	0.00	67,490.00
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>12,131,473.86</b>	<b>11,512,766.05</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>1,334,201.77</b>	<b>1,335,162.47</b>

\* Nearest even percent may be used

#### Proposed Use of Current Fund Surplus in 2010 Budget

Surplus Balance December 31, 2009	2311500	1,334,201.77
Current Surplus Anticipated in 2010 Budget	2311600	969,915.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>364,286.77</b>

(Important: This appendix must be included in advertisement of budget.)

**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.

**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The 2010 Capital Budget for the Borough of Bay Head has been prepared to meet the known needs of the Borough.

**CAPITAL BUDGET (Current Year Action)  
2010**

Local Unit: Borough of Bay Head



1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2010					6 TO BE FUNDED IN FUTURE YEARS
				5a 2010 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Beachfront Maintenance		20,000.00			1,000.00			19,000.00	0.00
Fire Truck		150,000.00			7,500.00			142,500.00	0.00
Fire Turn-out Gear		15,000.00			1,000.00			14,000.00	0.00
Lightning for Centennial Park		40,000.00			2,000.00			38,000.00	0.00
Police Vehicle (SUV)		36,000.00			2,000.00			34,000.00	0.00
Surveillance Cameras		6,000.00			500.00			5,500.00	0.00
Improvements to Centennial Park, Evergreen Park, Twilight Lakefront and Scow Ditch		25,000.00			1,250.00			23,750.00	0.00
Beachfront Platforms		25,000.00			1,250.00			23,750.00	0.00
Renovation of Sewer Main		25,000.00			1,250.00			23,750.00	0.00
Install New Fuel Tanks and Remove Old Fuel Tanks		50,000.00			2,500.00			47,500.00	0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
<b>TOTALS - ALL PROJECTS</b>	<b>33-199</b>	<b>392,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>371,750.00</b>	<b>0.00</b>

**3 YEAR CAPITAL PROGRAM 2010 - 2012**  
**Anticipated Project Schedule and Funding Requirements**

Local Unit Borough of Bay Head

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR						
				5a 2010	5b 2011	5c 2012	5d 2013	5e 2014	5f 2015	
Beachfront Maintenance	...	20,000.00	2010	20,000.00						0.00
Fire Truck	...	150,000.00	2010	150,000.00						0.00
Fire Turn-out Gear	...	15,000.00	2010	15,000.00						0.00
Lightning for Centennial Park	...	40,000.00	2010	40,000.00						0.00
Police Vehicle (SUV)	...	36,000.00	2010	36,000.00						0.00
Surveillance Cameras	...	6,000.00	2010	6,000.00						0.00
Improvements to Centennial Park, Evergreen	...									0.00
Park, Twilight Lakefront and Scow Ditch	...	25,000.00	2010	25,000.00						0.00
Beachfront Platforms	...	25,000.00	2010	25,000.00						0.00
Renovation of Sewer Main	...	25,000.00	2010	25,000.00						0.00
Install New Fuel Tanks and Remove	...									0.00
Old Fuel Tanks	...	50,000.00	2010	50,000.00						0.00
	...									0.00
	...									0.00
	...	...								0.00
	...	...								0.00
	...	...								0.00
	...	...								0.00
	...	...								0.00
	...	...								0.00
	...	...								0.00
<b>TOTALS - ALL PROJECTS</b>	<b>33-299</b>	<b>392,000.00</b>		<b>392,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**3 YEAR CAPITAL PROGRAM 2010 - 2012**  
**SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit: Borough of Bay Head

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improve- ment Fund	5 Capital Surplus	6 Grants-In- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2010	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Beachfront Maintenance	20,000.00	...		1,000.00			19,000.00			
Fire Truck	150,000.00	...		7,500.00			142,500.00			
Fire Turn-out Gear	15,000.00	...		1,000.00			14,000.00			
Lightning for Centennial Park	40,000.00	...		2,000.00			38,000.00			
Police Vehicle (SUV)	36,000.00	...		2,000.00			34,000.00			
Surveillance Cameras	6,000.00	...		500.00			5,500.00			
Improvements to Centennial Park, Evergreen Park, Twilight Lakefront and Scow Ditch	25,000.00	...		1,250.00			23,750.00			
Beachfront Platforms	25,000.00	...		1,250.00			23,750.00			
Renovation of Sewer Main	25,000.00	...		1,250.00			23,750.00			
Install New Fuel Tanks and Remove Old Fuel Tanks	50,000.00	...		2,500.00			47,500.00			
		...								
		...								
		...								
		...								
		...								
		...								
		...								
<b>TOTALS - ALL PROJECTS</b>	392,000.00	0.00	0.00	20,250.00	0.00	0.00	371,750.00	0.00	0.00	0.00

## SECTION 2 - UPON ADOPTION FOR YEAR 2010

(Only to be included in the Budget as Finally Adopted)

### RESOLUTION

Be it Resolved by the Borough Council of the Borough of Bay Head, County of Ocean that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 2,758,000.00 (Item 2 below) for municipal purposes, and  
 (b) \$ 0.00 (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,  
 (c) \$ 0.00 (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. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.  
 (d) \$ 0.00 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

RECORDED VOTE  
(Insert last name)

Ayes

}

Nays

}

Abstained

}

Absent

}

SUMMARY OF REVENUES			
1. General Revenues			
Surplus Anticipated	08-100	\$	969,915.00
Miscellaneous Revenues Anticipated	13-099	\$	910,940.36
Receipts from Delinquent Taxes	15-499	\$	100,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)			07-190
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I</u> SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	0.00
Item 6(b), sheet 11 (N.J.S. 40A:4-14)	07-191	\$	0.00
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only			0.00
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$	
Total Revenues	13-299	\$	4,738,855.36

## SUMMARY OF APPROPRIATIONS

**2010**

<b>5. GENERAL APPROPRIATIONS</b>	XXXXXXXX	XXXXXXXXXX.XX
<b>Within "CAPS"</b>	XXXXXXXX	XXXXXXXXXX.XX
<b>(a&amp;b) Operations Including Contingent</b>	34-201	\$ 2,659,319.00
<b>(e) Deferred Charges and Statutory Expenditures - Municipal</b>	34-209	\$ 326,572.00
<b>(g) Cash Deficit</b>	46-885	\$ 0.00
<b>Excluded from "CAPS"</b>	XXXXXXXX	XXXXXXXXXX.XX
<b>(a) Operations - Total Operations Excluded from "CAPS"</b>	34-305	\$ 628,333.36
<b>(c) Capital Improvements</b>	44-999	\$ 205,000.00
<b>(d) Municipal Debt Service</b>	45-999	\$ 365,000.00
<b>(e) Deferred Charges - Municipal</b>	46-999	\$ 12,400.00
<b>(f) Judgements</b>	37-480	\$ 0.00
<b>(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 &amp; 17.3)</b>	29-405	\$ 0.00
<b>(g) Cash Deficit</b>	46-885	\$ 0.00
<b>(k) For Local District School Purposes</b>	29-410	\$ 0.00
<b>(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)</b>	50-899	\$ 542,231.00
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>	07-195	\$ 0.00
<b>Total Appropriations</b>	34-499	\$ 4,738,855.36

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 3rd day of May, 2010. 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 2010 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 3rd day of May, 2010

\_\_\_\_\_, Clerk.  
*Signature*

MUNICIPALITY: BOROUGH of BAY HEAD MUNICIPAL OPEN SPACE, RECREATIONAL, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2009	APPROPRIATIONS	FCOA	Appropriated		Expended 2009	
		2010	2009				for 2010	for 2009	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
					Salaries & Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
Reserve Funds:					Salaries & Wages	54-375-1				
					Other Expenses	54-375-2				
					Historic Preservation:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
					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	0.00	0.00	0.00	Acquisition of Farmland	54-916-2				
					Down Payments on Improvements	54-906-2				
					Debt Service:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
					Payment of Bond Principal	54-920-2				xxxxxxx.xx
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx.xx
					Interest on Bonds	54-930-2				xxxxxxx.xx
					Interest on Notes	54-935-2				xxxxxxx.xx
					Reserve for Future Use	54-950-2				
					Total Trust Fund Appropriations:	54-499	0.00	0.00	0.00	0.00

Summary of Program	
Year Referendum Passed / Implemented	MM/DD/YY
Rate Assessed:	\$ 0.0000 <small>(Date)</small>
Total Tax Collected to date	\$ 0.00
Total Expended to date:	\$ 0.00
Total Acreage Preserved to date	0.000 <small>(Acres)</small>
Recreation land preserved in 2009:	0.000 <small>(Acres)</small>
Farmland preserved in 2009:	0.000 <small>(Acres)</small>

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

Contracting Unit: Borough of Bay Head

Year Ending: December 31, 2009

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.

1.

2.

3.

4.

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

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

and certify below.

\_\_\_\_\_  
Date

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