

**Borough of Lavallette:
Local Government Best Practices Checklist:**

On August 25, 2010, Lori Grifa, Commissioner of the Department of Community Affairs issued, as part of Governor Christie's "Tool Kit", a Best Practice Checklist. The Checklist was designed for local governments to perform a self-assessment of their respective municipal operations. One section contained within the checklist recommended that certain information be provided as part of the budget preparation. Below are a series of charts and spreadsheets that provide that information:

Did you prepare a five year summary showing the amount of surplus anticipated and the percentage of the budget that it represents?

Did the summary demonstrate the entities ability to retain and regenerate fund balance at a sufficient level to maintain the entities current Bond Rating?

Did your municipality prepare a five year analysis showing the surplus utilized compared to the surplus regenerated?

<u>Year</u>	<u>Surplus Available January 1st</u>	<u>Surplus Utilized in Budget</u>	<u>Total Budget</u>	<u>% of Budget</u>	<u>Surplus Balance Remaining</u>	<u>Surplus Regenerated at Year End</u>
2000	500,353.59	285,000.00	5,000,247.44	5.70%	215,353.59	761,042.00
2001	761,042.00	430,000.00	5,407,246.13	7.95%	331,042.00	821,528.38
2002	821,528.38	496,000.00	5,381,964.75	9.22%	325,528.38	822,769.58
2003	822,769.58	551,000.00	5,481,013.97	10.05%	271,769.58	788,195.10
2004	788,195.10	500,000.00	5,719,055.76	8.74%	288,195.10	614,572.20
2005	614,572.20	380,000.00	5,979,944.63	6.35%	234,572.20	895,948.82
2006	895,948.82	575,000.00	6,291,610.86	9.14%	320,948.82	927,294.57
2007	927,294.57	580,000.00	6,489,753.23	8.94%	347,294.57	821,244.08
2008	821,244.08	460,000.00	6,700,871.50	6.86%	361,244.08	813,360.62
2009	813,360.62	500,000.00	7,023,050.52	7.12%	313,360.62	969,985.48
2010	969,985.48	668,000.00	7,401,553.90	9.03%	301,985.48	1,036,758.71
2011	1,036,758.71	668,000.00	7,408,172.21	9.02%	368,758.71	1,223,327.29
2012	1,223,327.29	775,000.00	7,512,106.00	10.32%	448,327.29	

**Borough of Lavallette:
Local Government Best Practices Checklist**

Did your municipality categorize revenue into five or ten major groupings and prepare a five history to demonstrate the revenue trend and the entites ability to realize the amounts anticipated in the current year?

Revenues:	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Surplus Anticipated	580,000.00	460,000.00	500,000.00	668,000.00	668,000.00	775,000.00
Increase (Decrease) Over Prior Year		(120,000.00)	40,000.00	168,000.00	-	107,000.00
Percentage Increase (Decrease) Over Prior Year		-20.69%	8.70%	33.60%	0.00%	16.02%
Percentage of Total Budget	8.94%	6.88%	7.12%	9.03%	9.02%	10.46%
Miscellaneous Revenues and Fees	383,951.00	394,736.00	431,356.00	356,995.00	363,588.00	345,901.84
Increase (Decrease) Over Prior Year		10,785.00	36,620.00	(74,361.00)	6,593.00	(17,686.16)
Percentage Increase (Decrease) Over Prior Year		2.81%	9.28%	-17.24%	1.85%	-4.86%
Percentage of Total Budget	5.92%	5.90%	6.14%	4.82%	4.91%	4.67%
Beach Badge Fees	690,000.00	729,000.00	728,000.00	775,000.00	780,000.00	800,000.00
Increase (Decrease) Over Prior Year		39,000.00	(1,000.00)	47,000.00	5,000.00	20,000.00
Percentage Increase (Decrease) Over Prior Year		5.65%	-0.14%	6.46%	0.65%	2.56%
Percentage of Total Budget	10.63%	10.90%	10.37%	10.47%	10.53%	10.80%
State Aid	232,575.00	193,246.00	184,550.00	168,609.00	168,609.00	168,609.00
Increase (Decrease) Over Prior Year		(39,329.00)	(8,696.00)	(15,941.00)	-	-
Percentage Increase (Decrease) Over Prior Year		-16.91%	-4.50%	-8.64%	0.00%	0.00%
Percentage of Total Budget	3.58%	2.89%	2.63%	2.28%	2.28%	2.28%
Interlocals	-	-	7,200.00	-	-	-
Increase (Decrease) Over Prior Year		-	7,200.00	(7,200.00)	-	-
Percentage Increase (Decrease) Over Prior Year		0.00%	0.10%	0.00%	0.00%	0.00%
Percentage of Total Budget	0.00%	0.00%	0.10%	0.00%	0.00%	0.00%
Grants	90,958.32	56,528.34	135,281.89	255,526.59	42,078.90	36,306.80
Increase (Decrease) Over Prior Year		(34,429.98)	78,753.55	120,244.70	(213,447.69)	(5,772.10)
Percentage Increase (Decrease) Over Prior Year		-37.85%	139.32%	88.88%	-83.53%	-13.72%
Percentage of Total Budget	1.40%	0.85%	1.93%	3.45%	0.57%	0.49%
Receipts From Delinquent Taxes	180,000.00	180,000.00	335,000.00	278,000.00	386,000.00	386,000.00
Increase (Decrease) Over Prior Year		-	155,000.00	(57,000.00)	108,000.00	-
Percentage Increase (Decrease) Over Prior Year		0.00%	86.11%	-17.01%	38.85%	0.00%
Percentage of Total Budget	2.77%	2.69%	4.77%	3.76%	5.21%	5.21%
Current Year Property Taxes	4,332,268.91	4,672,361.16	4,701,662.63	4,899,423.31	4,999,896.31	5,025,984.80
Increase (Decrease) Over Prior Year		340,092.25	29,301.47	197,760.68	100,473.00	26,088.49
Percentage Increase (Decrease) Over Prior Year		7.85%	0.63%	4.21%	2.05%	0.52%
Percentage of Total Budget	66.76%	69.88%	66.95%	66.19%	67.49%	67.84%
Total Revenues	6,489,753.23	6,685,871.50	7,023,050.52	7,401,553.90	7,408,172.21	7,537,802.44
Increase (Decrease) Over Prior Year		196,118.27	337,179.02	378,503.38	6,618.31	129,630.23
Percentage Increase (Decrease) Over Prior Year		3.02%	5.04%	5.39%	0.09%	1.75%

Did you prepare a detailed schedule of appropriations by the following categories: (Including a chart showing the amounts compared by category for five years)?

<u>Expense Category</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Salaries and Wages	2,879,267.00	3,060,316.00	3,117,235.00	3,218,411.00	3,334,144.00	3,361,880.00
Other Expenses	2,583,486.00	2,661,478.00	2,689,575.00	2,885,651.01	2,938,948.01	3,057,912.00
Grants	99,833.32	56,178.34	153,395.42	264,476.59	51,828.90	46,056.80
Deferred Charges	20,000.40	-	15,000.00	-	-	-
Capital Debt Service	575,315.72	600,008.70	581,329.80	566,500.00	570,736.00	559,438.34
Reserve for Uncollected Taxes	331,850.79	307,890.46	466,515.30	466,515.30	512,515.30	512,515.30
Total Budget Appropriations	6,489,753.23	6,685,871.50	7,023,050.52	7,401,553.90	7,408,172.21	7,537,802.44

Was a five year chart or graph prepared showing, in declining order, the largest dollar line items to the smallest line items?

<u>Appropriations:</u>	<u>2007</u>	<u>Appropriations:</u>	<u>2008</u>
Police Department S & W	1,286,250.00	Police Department S & W	1,407,260.00
Other Public Works Functions S & W	918,600.00	Other Public Works Functions S & W	947,706.00
Group Insurance for Employees	842,400.00	Group Insurance for Employees	768,000.00
Reserve for Uncollected Taxes	331,850.79	Reserve for Uncollected Taxes	307,890.46
Beachfront and Boardwalk S & W	298,700.00	Beachfront and Boardwalk S & W	298,700.00
Payment of BAN's and Capital Notes	225,750.00	Social Security System	234,000.00
Social Security System	225,000.00	Payment of BAN's and Capital Notes	230,302.20
Sanitation Landfill - Tipping Fees	211,000.00	Sanitation Landfill - Tipping Fees	202,000.00
Workers Compensation Premiums	179,250.00	Workers Compensation Premiums	185,000.00
Interest On Bonds	105,815.00	Payment of Bond Principal	127,377.30
Payment of Bond Principal	103,377.30	Electricity	114,425.00
Municipal Court S & W	95,750.00	Municipal Court S & W	101,340.00
Police Department OE	95,000.00	Interest On Bonds	100,015.00
Other Insurance Premiums	88,500.00	Police Department OE	99,500.00
Interest On Notes	83,373.42	Police and Fireman's Retirement System "Outside Cap"	99,183.00
Fuel Oil	70,000.00	Other Insurance Premiums	93,000.00
Legal Services and Costs OE	65,000.00	Interest On Notes	88,939.20
Police and Fireman's Retirement System "Outside Cap"	61,796.00	Fuel Oil	86,000.00
Vehicle Maintenance OE	60,000.00	Public Employee Retirement System "Outside Cap"	78,000.00
Electricity	58,500.00	Vehicle Maintenance OE	75,000.00
Financial Administration S & W	54,700.00	Municipal Clerk S & W	66,500.00
General Administration S & W	54,500.00	Legal Services and Costs OE	65,000.00
Municipal Clerk S & W	53,500.00	General Administration S & W	56,700.00
Street Lighting:	45,000.00	Financial Administration S & W	56,500.00
Aid to Volunteer Fire Company	42,150.00	Street Lighting:	46,000.00
Public Employee Retirement System "Outside Cap"	38,100.00	Aid to Volunteer Fire Company	42,150.00
Length Of Service Program (LOSAP)	37,400.00	Capital Improvement Fund	38,500.00
Revenue Administration (Tax Collection) S & W	35,500.00	Revenue Administration (Tax Collection) S & W	36,750.00
Buildings and Grounds OE	33,500.00	Engineering Services and Costs OE	35,000.00
Beachfront and Boardwalk OE	33,000.00	Buildings and Grounds OE	33,500.00
Community Development Block Grant	30,000.00	Beachfront and Boardwalk OE	33,000.00
Engineering Services and Costs OE	29,000.00	Length Of Service Program (LOSAP)	30,200.00
First Aid Contribution	28,000.00	First Aid Contribution	28,000.00
Employee Group Health "Outside Cap"	27,100.00	Other Public Works Functions OE	26,400.00
Other Public Works Functions OE	26,400.00	Fire Department Fire Hydrant Service	26,000.00
Fire Department Fire Hydrant Service	26,000.00	Telephone	20,875.00
Capital Improvement Fund	25,500.00	Municipal Alliance on Alcoholism and Drug Abuse: State Share	19,200.00
Special Emergency - Gasoline Purchase	20,000.00	Tax Assessment Administration S & W	18,600.00
Municipal Alliance on Alcoholism and Drug Abuse: State Share	19,500.00	Recreation Services and Programs OE	17,100.00
Tax Assessment Administration S & W	17,900.00	Municipal Prosecutor OE	16,250.00
Telephone	17,800.00	Celebration of Public Events Expenses, Anniversary OE	15,725.00
Recreation Services and Programs OE	17,100.00	Mayor and Council S & W	15,700.00
Municipal Prosecutor OE	16,400.00	Zoning Board of Adjustment (Zoning Officer) S & W	15,000.00
Celebration of Public Events Expenses, Anniversary OE	15,725.00	Code Enforcement Officer S & W	15,000.00
Mayor and Council S & W	15,700.00	Financial Administration OE: Miscellaneous OE	13,000.00
Capital: Rescue Boat (Zodiac)	15,500.00	Planning Board OE	12,350.00
Natural Gas	15,000.00	Financial Administration OE: Audit Fees	12,000.00
Financial Administration OE: Miscellaneous OE	12,900.00	Streets and Road Maintenance OE	11,100.00
Municipal Clerk OE: Printing and Legal Advertising	12,250.00	Municipal Clerk OE: Printing and Legal Advertising	11,000.00
Code Enforcement Officer S & W	12,000.00	Natural Gas	9,600.00
Zoning Board of Adjustment (Zoning Officer) S & W	11,750.00	State Recycling Tax	9,000.00
Financial Administration OE: Audit Fees	11,700.00	Planning Board S & W	8,000.00
Planning Board OE	11,180.00	Capital: Rescue Boat	8,000.00
Streets and Road Maintenance OE	11,100.00	Clean Communities Grant	7,932.54
Municipal Clerk OE: Miscellaneous OE	8,150.00	Municipal Court OE	7,825.00
Clean Communities Grant	7,856.11	Municipal Clerk OE: Miscellaneous OE	7,700.00
Drunk Driving Enforcement Fund	7,830.07	Financial Administration OE: Computer Maintenance	7,500.00
Municipal Court OE	7,800.00	Mayor and Council OE	7,150.00
Planning Board S & W	7,680.00	Other - Water and Sewer	7,000.00
Financial Administration OE: Computer Maintenance	7,500.00	Maintenance of Parks OE	6,500.00
Mayor and Council OE	7,150.00	Solid Waste Collection: Garbage	6,000.00
Other - Water and Sewer	7,000.00	Solid Waste Collection: Recycling and Source Separation	6,000.00
Municipal Clerk OE: Elections	6,500.00	Recreation Services and Programs S & W	6,000.00
Maintenance of Parks OE	6,500.00	Contribution To P.E.R.S.	6,000.00
Solid Waste Collection: Recycling and Source Separation	6,000.00	Capital: Garbage/ Recycling Receptacles	6,000.00
Solid Waste Collection: Garbage	6,000.00	Revenue Administration (Tax Collection) OE	5,985.00
Recreation Services and Programs S & W	6,000.00	Alcohol Education and Rehabilitation Fund	5,036.43
Capital: Purchase of Lifeguard Equipment	6,000.00	Stormwater Management OE	5,000.00
Capital: Garbage/ Recycling Receptacles	6,000.00	Interlocal: Community Bus Transportation (Seaside Hts.) OE	5,000.00
Revenue Administration (Tax Collection) OE	5,985.00	Over The Limit Under Arrest	5,000.00
Contribution To P.E.R.S.	5,750.00	Emergency Management Services OE	4,960.00
Stormwater Management OE	5,000.00	Municipal Alliance on Alcoholism and Drug Abuse: Local Share	4,800.00
Over The Limit Under Arrest	5,000.00	P.O.S.H.A. OE	4,500.00
Interlocal: Community Bus Transportation (Seaside Hts.) OE	5,000.00	Streets and Road Maintenance OE: Schedule C	4,000.00
Municipal Alliance on Alcoholism and Drug Abuse: Local Share	4,875.00	Reserve for Private Donation - Fireworks / Concerts / Holiday Lights	4,000.00
P.O.S.H.A. OE	4,500.00	Animal Control Services S & W	3,810.00
Streets and Road Maintenance OE: Schedule C	4,000.00	General Administration OE	3,350.00

Reserve for Private Donation - Fireworks / Concerts / Holiday Lights	4,000.00	Ocean County Dept. Of Transport Grant	3,000.00
Click It or Ticket	4,000.00	Uniform Construction Code Official S & W	2,900.00
Capital: 2.5 Hose	4,000.00	Emergency Management Services S & W	2,600.00
Animal Control Services S & W	3,810.00	Contribution To Unemployment	2,500.00
General Administration OE	3,500.00	Municipal Clerk OE: Office Equipment	2,400.00
Ocean County Dept. Of Transport Grant	3,000.00	Community Service Program OE	2,400.00
Human Resources OE	3,000.00	Tax Assessment Administration OE	1,900.00
Emergency Management Services OE	3,000.00	Animal Control Services OE	1,800.00
Uniform Construction Code Official S & W	2,750.00	Engineering Services and Costs OE: Tax Map Update	1,500.00
Ocean County Recycling Mini Grant	2,500.00	Local Match for Future Grants	1,450.00
Local Match for Future Grants	2,500.00	State of New Jersey - Body Armor	1,370.46
Contribution To Unemployment	2,500.00	Public Health Services (Board of Health) S & W	1,250.00
Municipal Clerk OE: Office Equipment	2,400.00	COPS In Shop Program	1,200.00
Emergency Management Services S & W	2,400.00	N.J. Recycling Tonnage Grant	1,088.91
Community Service Program OE	2,400.00	Ocean County Tourism Grant	1,050.00
Tax Assessment Administration OE	1,900.00	Ocean County Tourism Grant - Match	1,050.00
Animal Control Services OE	1,800.00	Human Resources OE	1,000.00
NJDEP Stormwater Grant	1,705.00	Municipal Clerk OE: Elections	1,000.00
Public Defender	1,500.00	Uniform Construction Code Official OE	1,000.00
Ocean County Tourism Grant - Match	1,500.00	Public Defender	1,000.00
Ocean County Tourism Grant	1,500.00	Zoning Board of Adjustment (Zoning Officer) OE	900.00
Engineering Services and Costs OE: Tax Map Update	1,500.00	Code Enforcement Officer OE	900.00
State of New Jersey - Body Armor	1,244.13	Capital: Postage Machine	875.00
Public Health Services (Board of Health) S & W	1,200.00	Public Health Services (Board of Health) OE	500.00
COPS In Shop Program	1,200.00	Contingent	500.00
N.J. Recycling Tonnage Grant	1,092.44	Deferred Charge - Prior Year Bill	250.00
Uniform Construction Code Official OE	1,000.00	Accumulated Leave Compensation	100.00
Zoning Board of Adjustment (Zoning Officer) OE	900.00	Health Benefit Waiver	-
Code Enforcement Officer OE	800.00	Welfare / Administration of Public Assistance S & W	-
Welfare / Administration of Public Assistance S & W	577.00	Welfare / Administration of Public Assistance OE	-
Alcohol Education and Rehabilitation Fund	530.57	Contribution To P.F.R.S.	-
Public Health Services (Board of Health) OE	500.00	Defined Contribution Retirement Program	-
Contingent	500.00	Employee Group Health "Outside Cap"	-
Welfare / Administration of Public Assistance OE	100.00	Interlocal: Seaside Park - Website Development	-
Accumulated Leave Compensation	100.00	Drunk Driving Enforcement Fund	-
Deferred Charges to Future Taxation - Unfunded Ord 880	0.40	2010 Local Arts Program Grant	-
State Recycling Tax	-	Ocean County Recycling Mini Grant	-
Municipal Energy Audit Program Match	-	NJDEP Stormwater Grant	-
Municipal Energy Audit Program	-	Click It or Ticket	-
Interlocal: Seaside Park - Website Development	-	Municipal Energy Audit Program	-
Health Benefit Waiver	-	Municipal Energy Audit Program Match	-
FY2005 Ocean County Transportation Mini-Grant Assist Program	-	Barneгат Bay National Estuary Program 09 Mini Grant	-
Defined Contribution Retirement Program	-	2010 COPS Technology Program grant	-
Deferred Charge - Prior Year Bill	-	FY2005 Ocean County Transportation Mini-Grant Assist Program	-
Contribution To P.F.R.S.	-	Community Development Block Grant	-
Barneгат Bay National Estuary Program 09 Mini Grant	-	Capital: Rescue Boat (Zodiac)	-
2010 Local Arts Program Grant	-	Capital: 2.5 Hose	-
2010 COPS Technology Program grant	-	Special Emergency - Gasoline Purchase	-
Capital: Snowflakes	-	Deferred Charges to Future Taxation - Unfunded Ord 880	-
Capital: Rescue Boat	-	Capital: Purchase of Lifeguard Equipment	-
Capital: Recreation Bus	-	Capital: Recreation Bus	-
Capital: Postage Machine	-	Capital: Snowflakes	-
Total	6,489,753.23	Total	6,685,871.50

Was a five year chart or graph prepared showing, in declining order, the largest dollar line items to the smallest line items? (con't)

<u>Appropriations:</u>	<u>2009 Appropriations:</u>	<u>2010</u>
Police Department S & W	1,527,500.00	1,599,000.00
Other Public Works Functions S & W	888,925.00	920,500.00
Group Insurance for Employees	785,500.00	811,720.00
Reserve for Uncollected Taxes	466,515.30	466,515.30
Beachfront and Boardwalk S & W	298,700.00	291,200.00
Social Security System	250,000.00	270,000.00
Payment of BAN's and Capital Notes	230,000.00	262,000.00
Sanitation Landfill - Tipping Fees	192,000.00	185,000.00
Workers Compensation Premiums	176,700.00	183,000.00
Payment of Bond Principal	158,377.30	167,000.00
Contribution To P.F.R.S.	135,930.00	137,085.04
Municipal Court S & W	105,668.00	135,000.00
Contribution To P.E.R.S.	100,000.00	105,400.00
Police Department OE	99,500.00	101,250.00
Electricity	97,000.00	99,783.10
Interest On Bonds	92,702.50	95,000.00
Other Insurance Premiums	91,500.00	91,280.00
Fuel Oil	85,000.00	89,500.00
Legal Services and Costs OE	75,300.00	87,000.00
Municipal Clerk S & W	65,230.00	87,000.00
Interest On Notes	65,000.00	65,000.00
Vehicle Maintenance OE	60,000.00	62,500.00
General Administration S & W	53,100.00	60,000.00
Financial Administration S & W	52,500.00	55,300.00
Street Lighting	46,000.00	55,000.00
Community Development Block Grant	46,000.00	54,500.00
Aid to Volunteer Fire Company	42,150.00	50,000.00
Revenue Administration (Tax Collection) S & W	38,500.00	49,000.00
Buildings and Grounds OE	33,500.00	42,150.00
Beachfront and Boardwalk OE	33,000.00	42,000.00
Length Of Service Program (LOSAP)	30,800.00	35,500.00
Municipal Energy Audit Program	28,090.58	33,500.00
First Aid Contribution	28,000.00	31,845.97
Other Public Works Functions OE	26,400.00	31,500.00
Fire Department Fire Hydrant Service	26,000.00	28,000.00
Municipal Alliance on Alcoholism and Drug Abuse: State Share	21,000.00	27,500.00
Capital Improvement Fund	20,000.00	26,400.00
Tax Assessment Administration S & W	19,500.00	22,200.00
Telephone	19,250.00	21,000.00
Engineering Services and Costs OE	17,500.00	20,200.00
Municipal Prosecutor OE	17,500.00	20,000.00
Mayor and Council S & W	16,900.00	17,500.00
Celebration of Public Events Expenses, Anniversary OE	15,725.00	17,500.00
Capital: Recreation Bus	15,250.00	16,500.00
Natural Gas	15,000.00	15,000.00
Special Emergency - Gasoline Purchase	15,000.00	15,000.00
Zoning Board of Adjustment (Zoning Officer) S & W	13,750.00	14,290.00
Code Enforcement Officer S & W	13,750.00	14,290.00
Recreation Services and Programs OE	13,100.00	13,100.00
Financial Administration OE: Miscellaneous OE	13,000.00	13,000.00
Financial Administration OE: Audit Fees	12,600.00	12,600.00
Planning Board OE	12,350.00	12,216.90
Municipal Clerk OE: Printing and Legal Advertising	11,000.00	11,000.00
Clean Communities Grant	10,176.80	10,596.85
Municipal Energy Audit Program Match	9,363.53	9,460.00
Planning Board S & W	9,100.00	9,376.13
Streets and Road Maintenance OE	9,100.00	9,363.53
State Recycling Tax	9,000.00	9,350.00
Municipal Court OE	7,825.00	9,100.00
Municipal Clerk OE: Miscellaneous OE	7,700.00	9,000.00
Financial Administration OE: Computer Maintenance	7,500.00	8,000.00
Interlocal: Seaside Park - Website Development	7,200.00	7,825.00
Mayor and Council OE	7,150.00	7,541.67
Other - Water and Sewer	7,000.00	7,500.00
Drunk Driving Enforcement Fund	6,528.54	7,150.00
Solid Waste Collection: Recycling and Source Separation	6,000.00	7,000.00
Recreation Services and Programs S & W	6,000.00	6,000.00
Over The Limit Under Arrest	6,000.00	6,000.00
Revenue Administration (Tax Collection) OE	5,985.00	5,985.00
Municipal Alliance on Alcoholism and Drug Abuse: Local Share	5,250.00	5,250.00
Stormwater Management OE	5,000.00	5,000.00
Interlocal: Community Bus Transportation (Seaside Hts.) OE	5,000.00	5,000.00
Barnegat Bay National Estuary Program 09 Mini Grant	5,000.00	4,960.00
Emergency Management Services OE	4,960.00	4,500.00
Maintenance of Parks OE	4,500.00	4,500.00
P.O.S.H.A. OE	4,500.00	4,500.00
Streets and Road Maintenance OE: Schedule C	4,000.00	4,400.00
		4,121.00

Solid Waste Collection: Garbage	4,000.00	Streets and Road Maintenance OE: Schedule C	4,000.00
Reserve for Private Donation - Fireworks / Concerts / Holiday Lights	4,000.00	Solid Waste Collection: Garbage	4,000.00
Animal Control Services S & W	3,962.00	General Administration OE	3,000.00
General Administration OE	3,350.00	Emergency Management Services S & W	2,850.00
Ocean County Dept. Of Transport Grant	2,850.00	Alcohol Education and Rehabilitation Fund	2,830.98
Emergency Management Services S & W	2,750.00	Public Defender	2,500.00
Contribution To Unemployment	2,500.00	Local Match for Future Grants	2,500.00
Local Match for Future Grants	2,500.00	Municipal Clerk OE: Office Equipment	2,400.00
Municipal Clerk OE: Office Equipment	2,400.00	Community Service Program OE	2,400.00
Community Service Program OE	2,400.00	Tax Assessment Administration OE	1,900.00
N.J. Recycling Tonnage Grant	2,163.32	Animal Control Services OE	1,800.00
Tax Assessment Administration OE	1,900.00	Engineering Services and Costs OE: Tax Map Update	1,500.00
Animal Control Services OE	1,800.00	Public Health Services (Board of Health) S & W	1,350.00
Engineering Services and Costs OE: Tax Map Update	1,500.00	Ocean County Tourism Grant	1,200.00
Public Health Services (Board of Health) S & W	1,300.00	Ocean County Tourism Grant - Match	1,200.00
State of New Jersey - Body Armor	1,272.65	Ocean County Dept. Of Transport Grant	1,200.00
COPS In Shop Program	1,200.00	COPS In Shop Program	1,200.00
Human Resources OE	1,000.00	Human Resources OE	1,000.00
Municipal Clerk OE: Elections	1,000.00	Municipal Clerk OE: Elections	1,000.00
Public Defender	1,000.00	2010 Local Arts Program Grant	1,000.00
Ocean County Tourism Grant	1,000.00	Zoning Board of Adjustment (Zoning Officer) OE	900.00
Ocean County Tourism Grant - Match	1,000.00	Code Enforcement Officer OE	900.00
Zoning Board of Adjustment (Zoning Officer) OE	900.00	State of New Jersey - Body Armor	817.43
Code Enforcement Officer OE	900.00	Public Health Services (Board of Health) OE	500.00
Public Health Services (Board of Health) OE	500.00	Contingent	500.00
Contingent	500.00	Defined Contribution Retirement Program	500.00
Uniform Construction Code Official S & W	100.00	Uniform Construction Code Official S & W	100.00
Uniform Construction Code Official OE	100.00	Uniform Construction Code Official OE	100.00
Accumulated Leave Compensation	100.00	Accumulated Leave Compensation	100.00
Health Benefit Waiver	-	Health Benefit Waiver	-
Welfare / Administration of Public Assistance S & W	-	Welfare / Administration of Public Assistance S & W	-
Welfare / Administration of Public Assistance OE	-	Welfare / Administration of Public Assistance OE	-
Deferred Charge - Prior Year Bill	-	Deferred Charge - Prior Year Bill	-
Defined Contribution Retirement Program	-	Interlocal:Seaside Park - Website Development	-
Police and Fireman's Retirement System "Outside Cap"	-	Reserve for Private Donation - Fireworks / Concerts / Holiday Lights	-
Public Employee Retirement System "Outside Cap"	-	Ocean County Recycling Mini Grant	-
2010 Local Arts Program Grant	-	NJDEP Stormwater Grant	-
Ocean County Recycling Mini Grant	-	Click It or Ticket	-
NJDEP Stormwater Grant	-	Municipal Energy Audit Program	-
Click It or Ticket	-	Barneгат Bay National Estuary Program 09 Mini Grant	-
Alcohol Education and Rehabilitation Fund	-	Community Development Block Grant	-
2010 COPS Technology Program grant	-	Capital: Recreation Bus	-
FY2005 Ocean County Transportation Mini-Grant Assist Program	-	Capital: Postage Machine	-
Defered Charges to Future Taxation - Unfunded Ord 880	-	Capital: Rescue Boat	-
Employee Group Health "Outside Cap"	-	Capital: Rescue Boat (Zodiac)	-
Capital: Purchase of Lifeguard Equipment	-	Capital: 2.5 Hose	-
Capital: Postage Machine	-	Capital: Garbage/ Recycling Receptacles	-
Capital: Rescue Boat	-	Special Emergency - Gasoline Purchase	-
Capital: Rescue Boat (Zodiac)	-	Defered Charges to Future Taxation - Unfunded Ord 880	-
Capital: 2.5 Hose	-	FY2005 Ocean County Transportation Mini-Grant Assist Program	-
Capital: Garbage/ Recycling Receptacles	-	Capital: Purchase of Lifeguard Equipment	-
Capital: Snowflakes	-	Capital: Snowflakes	-
Total	7,023,050.52		7,401,553.90

Was a five year chart or graph prepared showing, in declining order, the largest dollar line items to the smallest line items? (con't)

<u>Appropriations:</u>	<u>2011 Appropriations:</u>	<u>2012</u>
Police Department S & W	1,688,500.00	1,732,500.00
Other Public Works Functions S & W	939,000.00	930,200.00
Group Insurance for Employees	863,637.00	849,302.00
Reserve for Uncollected Taxes	512,515.30	512,515.30
Payment of BAN's and Capital Notes	296,200.00	295,585.00
Beachfront and Boardwalk S & W	293,200.00	295,000.00
Social Security System	262,000.00	262,000.00
Contribution To P.F.R.S.	223,072.01	223,186.00
Workers Compensation Premiums	195,500.00	195,500.00
Sanitation Landfill - Tipping Fees	167,000.00	167,000.00
Contribution To P.E.R.S.	147,418.00	150,250.00
Payment of Bond Principal	135,000.00	135,000.00
Fuel Oil	110,000.00	127,520.00
Police Department OE	105,400.00	125,000.00
Other Insurance Premiums	101,500.00	105,250.00
Municipal Court S & W	99,000.00	96,000.00
Interest On Bonds	82,000.00	80,000.00
Electricity	80,000.00	77,000.00
Municipal Clerk S & W	66,200.00	62,500.00
Vehicle Maintenance OE	62,500.00	61,500.00
Legal Services and Costs OE	60,000.00	60,000.00
General Administration S & W	56,300.00	57,250.00
Financial Administration S & W	56,183.00	53,000.00
Street Lighting:	49,000.00	49,000.00
Revenue Administration (Tax Collection) S & W	42,500.00	43,250.00
Aid to Volunteer Fire Company	42,150.00	42,150.00
Beachfront and Boardwalk OE	35,500.00	35,800.00
Interest On Notes	34,100.00	35,500.00
Buildings and Grounds OE	33,500.00	35,500.00
Length Of Service Program (LOSAP)	32,800.00	32,698.00
First Aid Contribution	28,000.00	28,000.00
Fire Department Fire Hydrant Service	27,500.00	28,000.00
Other Public Works Functions OE	26,400.00	27,500.00
Contribution To Unemployment	25,000.00	26,400.00
Municipal Alliance on Alcoholism and Drug Abuse: State Share	21,000.00	25,900.00
Tax Assessment Administration S & W	20,500.00	25,000.00
Capital Improvement Fund	20,000.00	24,000.00
Municipal Prosecutor OE	19,500.00	21,500.00
Telephone	17,600.00	17,600.00
Engineering Services and Costs OE	17,500.00	20,800.00
Mayor and Council S & W	16,500.00	20,500.00
Celebration of Public Events Expenses, Anniversary OE	15,000.00	17,600.00
Zoning Board of Adjustment (Zoning Officer) S & W	14,500.00	17,100.00
Code Enforcement Officer S & W	14,500.00	16,700.00
Natural Gas	14,000.00	15,000.00
Financial Administration OE: Miscellaneous OE	13,000.00	14,500.00
Financial Administration OE: Audit Fees	12,600.00	14,500.00
Municipal Clerk OE: Printing and Legal Advertising	11,000.00	14,000.00
Recreation Services and Programs OE	10,500.00	13,000.00
Planning Board OE	9,350.00	12,600.00
Planning Board S & W	9,250.00	11,000.00
Streets and Road Maintenance OE	9,100.00	10,400.00
State Recycling Tax	9,000.00	9,350.00
Recreation Services and Programs S & W	8,900.00	9,100.00
Other - Water and Sewer	8,000.00	9,000.00
Reserve for Private Donation - Fireworks / Concerts / Holiday Lights	8,000.00	8,470.00
Municipal Court OE	7,825.00	8,000.00
Financial Administration OE: Computer Maintenance	7,500.00	7,500.00
Mayor and Council OE	7,150.00	7,150.00
Municipal Clerk OE: Miscellaneous OE	7,000.00	7,000.00
Drunk Driving Enforcement Fund	6,734.77	6,842.55
Solid Waste Collection: Recycling and Source Separation	6,000.00	6,600.00
Revenue Administration (Tax Collection) OE	5,985.00	6,000.00
Municipal Alliance on Alcoholism and Drug Abuse: Local Share	5,250.00	5,985.00
Stormwater Management OE	5,000.00	5,250.00
Interlocal: Community Bus Transportation (Seaside Hts.) OE	5,000.00	5,200.00
Emergency Management Services OE	4,960.00	5,000.00
Animal Control Services S & W	4,760.00	5,000.00
Maintenance of Parks OE	4,500.00	5,000.00
P.O.S.H.A. OE	4,500.00	5,000.00
Local Match for Future Grants	4,500.00	4,919.99
Streets and Road Maintenance OE: Schedule C	4,000.00	4,875.00
Solid Waste Collection: Garbage	4,000.00	4,712.00
Capital: Snowflakes	3,436.00	4,500.00
N.J. Recycling Tonnage Grant	3,059.56	4,500.00
General Administration OE	3,000.00	4,500.00
Emergency Management Services S & W	2,875.00	4,500.00
Police Department S & W		
Other Public Works Functions S & W		
Group Insurance for Employees		
Reserve for Uncollected Taxes		
Payment of BAN's and Capital Notes		
Beachfront and Boardwalk S & W		
Social Security System		
Contribution To P.F.R.S.		
Workers Compensation Premiums		
Sanitation Landfill - Tipping Fees		
Contribution To P.E.R.S.		
Payment of Bond Principal		
Police Department OE		
Fuel Oil		
Other Insurance Premiums		
Municipal Court S & W		
Electricity		
Interest On Bonds		
Vehicle Maintenance OE		
Municipal Clerk S & W		
Legal Services and Costs OE		
General Administration S&W		
Financial Administration S & W		
Street Lighting:		
Revenue Administration (Tax Collection) S & W		
Aid to Volunteer Fire Company		
Length Of Service Program (LOSAP)		
Buildings and Grounds OE		
Beachfront and Boardwalk OE		
Employee Group Health "Outside Cap"		
First Aid Contribution		
Interest On Notes		
Fire Department Fire Hydrant Service		
Other Public Works FunctionsOE		
Celebration of Public Events Expenses, Anniversary OE		
Contribution To Unemployment		
Streets and Road Maintenance OE: Schedule C		
Municipal Prosecutor OE		
Municipal Alliance on Alcoholism and Drug Abuse: State Share		
Tax Assessment Administration S & W		
Engineering Services and Costs OE		
Telephone		
Recreation Services and Programs OE		
Mayor and Council S & W		
Capital: Purchase of Playground Equipment		
Zoning Board of Adjustment (Zoning Officer) S & W		
Code Enforcement Officer S & W		
Natural Gas		
Financial Administration OE: Miscellaneous OE		
Financial Administration OE: Audit Fees		
Municipal Clerk OE: Printing and Legal Advertising		
Recreation Services and Programs S & W		
Planning Board OE		
Streets and Road Maintenance OE		
State Recycling Tax		
Municipal Court OE		
Financial Administration OE: Computer Maintenance		
Mayor and Council OE		
Municipal Clerk OE: Miscellaneous OE		
N.J. Recycling Tonnage Grant		
Emergency Management Services OE		
Solid Waste Collection: Recycling and Source Separation		
Revenue Administration (Tax Collection) OE		
Municipal Alliance on Alcoholism and Drug Abuse: Local Share		
Planning Board S & W		
Stormwater Management OE		
Interlocal: Community Bus Transportation (Seaside Hts.) OE		
Stormwater Management OE		
Interlocal: Toms River - CAD System Hardware		
Capital Improvement Fund		
Drunk Driving Enforcement Fund		
Emergency Management Services S & W		
Animal Control Services S & W		
Public Defender		
Maintenance of Parks OE		
P.O.S.H.A. OE		
Local Match for Future Grants		

Was a five year analysis prepared showing categories with the largest dollar increase year over year and the expense categories with the largest percentage increase?

<u>Expense Category</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Salaries and Wages	2,879,267.00	3,060,316.00	3,117,235.00	3,218,411.00	3,334,144.00	3,361,880.00
Increase (decrease) over previous year		181,049.00	56,919.00	101,176.00	115,733.00	27,736.00
Percentage increase (decrease) over previous year		6.29%	1.86%	3.25%	3.60%	0.83%
Other Expenses	2,583,486.00	2,661,478.00	2,689,575.00	2,885,651.01	2,938,948.01	3,057,912.00
Increase (decrease) over previous year		77,992.00	28,097.00	196,076.01	53,297.00	118,963.99
Percentage increase (decrease) over previous year		3.02%	1.06%	7.29%	1.85%	4.05%
Grants	99,833.32	56,178.34	153,395.42	264,476.59	51,828.90	46,056.80
Increase (decrease) over previous year		(43,654.98)	97,217.08	111,081.17	(212,647.69)	(5,772.10)
Percentage increase (decrease) over previous year		-43.73%	173.05%	72.41%	-80.40%	-11.14%
Deferred Charges	20,000.40	-	15,000.00	-	-	-
Increase (decrease) over previous year		(20,000.40)	15,000.00	(15,000.00)	-	-
Percentage increase (decrease) over previous year		-100.00%		-100.00%		
Capital Debt Service	575,315.72	600,008.70	581,329.80	566,500.00	570,736.00	559,438.34
Increase (decrease) over previous year		24,692.98	(18,678.90)	(14,829.80)	4,236.00	(11,297.66)
Percentage increase (decrease) over previous year		4.29%	-3.11%	-2.55%	0.75%	-1.98%
Reserve for Uncollected Taxes	331,850.79	307,890.46	466,515.30	466,515.30	512,515.30	512,515.30
Increase (decrease) over previous year		(23,960.33)	158,624.84	-	46,000.00	-
Percentage increase (decrease) over previous year		-7.22%	51.52%	0.00%	9.86%	0.00%
Total Budget Appropriations	6,489,753.23	6,685,871.50	7,023,050.52	7,401,553.90	7,408,172.21	7,537,802.44

Did you prepare an analysis of major cost centers, such as, Health Insurance, Energy, Pension, Salaries for the last five years, showing year over year and cumulative increase?

Do you use charting and graphing in your budget analysis for pictorial analysis of major items and their respective percentage of total budget?

Does the budget presentation present each departments's cost, inclusive of direct & indirect costs, as a percentage of the overall budget?

<u>Mayor Cost Centers</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General Administration	415,835.00	432,085.00	427,415.00	412,135.00	416,318.00	413,635.00
Increase Over Prior Year		16,250.00	(4,670.00)	(15,280.00)	4,183.00	(2,683.00)
Percentage Increase Over Prior Year		3.91%	-1.08%	-3.57%	1.01%	-0.64%
Percentage of Total Budget	6.41%	6.46%	6.09%	5.57%	5.62%	5.49%
Land Use Administration	48,060.00	56,050.00	50,950.00	49,390.00	49,600.00	45,550.00
Increase Over Prior Year		7,990.00	(5,100.00)	(1,560.00)	210.00	(4,050.00)
Percentage Increase Over Prior Year		16.63%	-9.10%	-3.06%	0.43%	-8.17%
Percentage of Total Budget	0.74%	0.84%	0.73%	0.67%	0.67%	0.60%
Insurance and Health Benefits	1,137,250.00	1,046,000.00	1,053,700.00	1,181,000.00	1,160,638.00	1,182,751.00
Increase Over Prior Year		(91,250.00)	7,700.00	127,300.00	(20,362.00)	22,113.00
Percentage Increase Over Prior Year		-8.02%	0.74%	12.08%	-1.72%	1.91%
Percentage of Total Budget	17.52%	15.64%	15.00%	15.96%	15.67%	15.69%
Public Safety	1,520,200.00	1,640,670.00	1,761,660.00	1,841,360.00	1,932,185.00	2,009,945.00
Increase Over Prior Year		120,470.00	120,990.00	79,700.00	90,825.00	77,760.00
Percentage Increase Over Prior Year		7.92%	7.37%	4.52%	4.93%	4.02%
Percentage of Total Budget	23.42%	24.54%	25.08%	24.88%	26.08%	26.66%
Municipal Court	121,450.00	126,415.00	131,993.00	129,075.00	128,825.00	130,470.00
Increase Over Prior Year		4,965.00	5,578.00	(2,918.00)	(250.00)	1,645.00
Percentage Increase Over Prior Year		4.09%	4.41%	-2.21%	-0.19%	1.28%
Percentage of Total Budget	1.87%	1.89%	1.88%	1.74%	1.74%	1.73%
Public Works, Solid Waste & Recycling	1,283,500.00	1,327,606.00	1,239,825.00	1,248,900.00	1,267,400.00	1,280,600.00
Increase Over Prior Year		44,106.00	(87,781.00)	9,075.00	18,500.00	13,200.00
Percentage Increase Over Prior Year		3.44%	-6.61%	0.73%	1.48%	1.04%
Percentage of Total Budget	19.78%	19.86%	17.65%	16.87%	17.11%	16.99%
Health and Welfare	12,987.00	12,360.00	12,562.00	12,771.00	13,936.00	13,905.00
Increase Over Prior Year		(627.00)	202.00	209.00	1,165.00	(31.00)
Percentage Increase Over Prior Year		-4.83%	1.63%	1.66%	9.12%	-0.22%
Percentage of Total Budget	0.20%	0.18%	0.18%	0.17%	0.19%	0.18%
Recreation and Beach	377,025.00	377,025.00	371,025.00	365,300.00	367,600.00	388,400.00
Increase Over Prior Year		-	(6,000.00)	(5,725.00)	2,300.00	20,800.00
Percentage Increase Over Prior Year		0.00%	-1.59%	-1.54%	0.63%	5.66%
Percentage of Total Budget	5.81%	5.64%	5.28%	4.94%	4.96%	5.15%
Utilities and Fuel	213,300.00	283,900.00	269,250.00	270,700.00	278,600.00	293,600.00
Increase Over Prior Year		70,600.00	(14,650.00)	1,450.00	7,900.00	15,000.00
Percentage Increase Over Prior Year		33.10%	-5.16%	0.54%	2.92%	5.38%
Percentage of Total Budget	3.29%	4.25%	3.83%	3.66%	3.76%	3.90%
Social Security and Unemployment	227,500.00	236,500.00	252,500.00	312,000.00	287,000.00	287,000.00
Increase Over Prior Year		9,000.00	16,000.00	59,500.00	(25,000.00)	-
Percentage Increase Over Prior Year		3.96%	6.77%	23.56%	-8.01%	0.00%
Percentage of Total Budget	3.51%	3.54%	3.60%	4.22%	3.87%	3.81%
Pensions (P.E.R.S. and P.F.R.S.)	105,646.00	183,183.00	235,930.00	281,431.01	370,990.01	373,936.00
Increase Over Prior Year		77,537.00	52,747.00	45,501.01	89,559.00	2,945.99
Percentage Increase Over Prior Year		73.39%	28.79%	19.29%	31.82%	0.79%
Percentage of Total Budget	1.63%	2.74%	3.36%	3.80%	5.01%	4.96%
Grants	99,833.32	56,178.34	153,395.42	264,476.59	51,828.90	46,056.80
Increase Over Prior Year		(43,654.98)	97,217.08	111,081.17	(212,647.69)	(5,772.10)

Was a multi-year budget history and projection showing three years of history and two years of projections prepared in a "Viewer Friendly" style for public use?

<u>Mayor Cost Centers</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	Projected <u>2013</u>	Projected <u>2014</u>
General Administration	427,415.00	412,135.00	416,318.00	413,635.00	421,908.00	430,346.00
Land Use Administration	50,950.00	49,390.00	49,600.00	45,550.00	46,233.00	46,926.00
Insurance and Health Benefits	1,053,700.00	1,181,000.00	1,160,638.00	1,182,751.00	1,301,026.00	1,431,129.00
Public Safety	1,761,660.00	1,841,360.00	1,932,185.00	2,009,945.00	2,070,243.00	2,132,350.00
Municipal Court	131,993.00	129,075.00	128,825.00	130,470.00	133,079.00	135,741.00
Public Works, Solid Waste & Recycling	1,239,825.00	1,248,900.00	1,267,400.00	1,280,600.00	1,306,212.00	1,332,336.00
Health and Welfare	12,562.00	12,771.00	13,936.00	13,905.00	14,183.00	14,467.00
Recreation and Beach	371,025.00	365,300.00	367,600.00	388,400.00	392,284.00	396,207.00
Utilities and Fuel	269,250.00	270,700.00	278,600.00	293,600.00	299,472.00	305,461.00
Social Security and Unemployment	252,500.00	312,000.00	287,000.00	287,000.00	292,740.00	298,595.00
Pensions (P.E.R.S. and P.F.R.S.)	235,930.00	281,431.01	370,990.01	373,936.00	392,633.00	412,265.00
Grants	153,395.42	264,476.59	51,828.90	46,056.80	46,056.80	46,056.80
Debt Service and Capital	581,329.80	566,500.00	570,736.00	559,438.34	559,438.34	559,438.34
Deferred Charges	15,000.00	-	-	-	-	-
Reserve For Uncollected Taxes	466,515.30	466,515.30	512,515.30	512,515.30	522,766.00	533,221.00
Total Budget	7,023,050.52	7,401,553.90	7,408,172.21	7,537,802.44	7,798,274.14	8,074,539.14

Did your budget presentation list the percentage increase year-over-year for each line item?

Appropriations:	2011	2012	Increase / (Decrease)	Percentage Increase / (Decrease)
General Administration S&W	56,300.00	57,250.00	950.00	1.69%
General Administration OE	3,000.00	3,000.00	-	0.00%
Human Resources OE	1,000.00	1,000.00	-	0.00%
Mayor and Council S & W	16,500.00	16,700.00	200.00	1.21%
Mayor and Council OE	7,150.00	7,150.00	-	0.00%
Municipal Clerk S & W	66,200.00	61,500.00	(4,700.00)	-7.10%
Municipal Clerk OE: Printing and Legal Advertising	11,000.00	11,000.00	-	0.00%
Municipal Clerk OE: Office Equipment	2,400.00	2,400.00	-	0.00%
Municipal Clerk OE: Miscellaneous OE	7,000.00	7,000.00	-	0.00%
Municipal Clerk OE: Elections	1,000.00	1,000.00	-	0.00%
Financial Administration S & W	56,183.00	53,000.00	(3,183.00)	-5.67%
Financial Administration OE: Miscellaneous OE	13,000.00	13,000.00	-	0.00%
Financial Administration OE: Audit Fees	12,600.00	12,600.00	-	0.00%
Financial Administration OE: Computer Maintenance	7,500.00	7,500.00	-	0.00%
Revenue Administration (Tax Collection) S & W	42,500.00	43,250.00	750.00	1.76%
Revenue Administration (Tax Collection) OE	5,985.00	5,985.00	-	0.00%
Tax Assessment Administration S & W	20,500.00	20,800.00	300.00	1.46%
Tax Assessment Administration OE	1,900.00	1,900.00	-	0.00%
Legal Services and Costs OE	60,000.00	60,000.00	-	0.00%
Engineering Services and Costs OE	17,500.00	20,500.00	3,000.00	17.14%
Engineering Services and Costs OE: Tax Map Update	1,500.00	1,500.00	-	0.00%
Planning Board S & W	9,250.00	5,200.00	(4,050.00)	-43.78%
Planning Board OE	9,350.00	9,350.00	-	0.00%
Zoning Board of Adjustment (Zoning Officer) S & W	14,500.00	14,500.00	-	0.00%
Zoning Board of Adjustment (Zoning Officer) OE	900.00	900.00	-	0.00%
Uniform Construction Code Official S & W	100.00	100.00	-	0.00%
Uniform Construction Code Official OE	100.00	100.00	-	0.00%
Code Enforcement Officer S & W	14,500.00	14,500.00	-	0.00%
Code Enforcement Officer OE	900.00	900.00	-	0.00%
Other Insurance Premiums	101,500.00	105,250.00	3,750.00	3.69%
Workers Compensation Premiums	195,500.00	195,500.00	(0.00)	0.00%
Group Insurance for Employees	863,637.00	849,302.00	(14,335.00)	-1.66%
Health Benefit Waiver	1.00	1.00	-	0.00%
Police Department S & W	1,688,500.00	1,732,500.00	44,000.00	2.61%
Police Department OE	105,400.00	127,520.00	22,120.00	20.99%
Emergency Management Services S & W	2,875.00	4,875.00	2,000.00	69.57%
Emergency Management Services OE	4,960.00	6,600.00	1,640.00	33.06%
Aid to Volunteer Fire Company	42,150.00	42,150.00	-	0.00%
First Aid Contribution	28,000.00	28,000.00	-	0.00%
Fire Department Fire Hydrant Service	27,500.00	27,500.00	-	0.00%
Municipal Prosecutor OE	19,500.00	21,500.00	2,000.00	10.26%
Municipal Court S & W	99,000.00	96,000.00	(3,000.00)	-3.03%
Municipal Court OE	7,825.00	8,470.00	645.00	8.24%
Public Defender	2,500.00	4,500.00	2,000.00	80.00%
Streets and Road Maintenance OE	9,100.00	9,100.00	-	0.00%
Streets and Road Maintenance OE: Schedule C	4,000.00	24,000.00	20,000.00	500.00%
Other Public Works Functions S & W	939,000.00	930,200.00	(8,800.00)	-0.94%
Other Public Works FunctionsOE	26,400.00	26,400.00	-	0.00%
Solid Waste Collection: Garbage	4,000.00	4,000.00	-	0.00%
Solid Waste Collection: Recycling and Source Separation	6,000.00	6,000.00	-	0.00%
Buildings and Grounds OE	33,500.00	35,500.00	2,000.00	5.97%
Vehicle Maintenance OE	62,500.00	62,500.00	-	0.00%
Public Health Services (Board of Health) S & W	1,376.00	1,393.00	17.00	1.24%
Public Health Services (Board of Health) OE	500.00	500.00	-	0.00%
Animal Control Services S & W	4,760.00	4,712.00	(48.00)	-1.01%
Animal Control Services OE	2,300.00	2,300.00	-	0.00%
Recreation Services and Programs S & W	8,900.00	10,400.00	1,500.00	16.85%
Recreation Services and Programs OE	10,500.00	17,100.00	6,600.00	62.86%
Community Service Program OE	2,400.00	2,400.00	-	0.00%
Maintenance of Parks OE	4,500.00	4,500.00	-	0.00%
Beachfront and Boardwalk S & W	293,200.00	295,000.00	1,800.00	0.61%

Beachfront and Boardwalk OE	35,500.00	35,500.00	-	0.00%
Accumulated Leave Compensation	100.00	100.00	-	0.00%
Celebration of Public Events Expenses, Anniversary OE	15,000.00	25,900.00	10,900.00	72.67%
P.O.S.H.A. OE	4,500.00	4,500.00	-	0.00%
Electricity	80,000.00	80,000.00	-	0.00%
Street Lighting:	49,000.00	49,000.00	-	0.00%
Telephone	17,600.00	17,600.00	-	0.00%
Other - Water and Sewer	8,000.00	8,000.00	-	0.00%
Natural Gas	14,000.00	14,000.00	-	0.00%
Fuel Oil	110,000.00	125,000.00	15,000.00	13.64%
Sanitation Landfill - Tipping Fees	167,000.00	167,000.00	-	0.00%
Contingent	500.00	500.00	-	0.00%
Contribution To P.E.R.S.	147,418.00	150,250.00	2,832.00	1.92%
Social Security System	262,000.00	262,000.00	-	0.00%
Contribution To P.F.R.S.	223,072.01	223,186.00	113.99	0.05%
Contribution To Unemployment	25,000.00	25,000.00	-	0.00%
Defined Contribution Retirement Program	500.00	500.00	-	0.00%
Employee Group Health "Outside Cap"	-	32,698.00	32,698.00	
State Recycling Tax	9,000.00	9,000.00	-	0.00%
Length Of Service Program (LOSAP)	32,800.00	35,800.00	3,000.00	9.15%
Stormwater Management OE	5,000.00	5,000.00	-	0.00%
Police and Fireman's Retirement System "Outside Cap"	-	-	-	
Public Employee Retirement System "Outside Cap"	-	-	-	
Interlocal: Community Bus Transportation (Seaside Hts.) OE	5,000.00	5,000.00	-	0.00%
Interlocal: Toms River - CAD System Hardware	-	5,000.00	5,000.00	
Reserve for Private Donation - Fireworks / Concerts / Holiday Lights	8,000.00	-	(8,000.00)	-100.00%
Municipal Alliance on Alcoholism and Drug Abuse: State Share	21,000.00	21,000.00	-	0.00%
Municipal Alliance on Alcoholism and Drug Abuse: Local Share	5,250.00	5,250.00	-	0.00%
State of New Jersey - Body Armor	1,525.01	1,607.70	82.69	5.42%
Drunk Driving Enforcement Fund	6,734.77	4,919.99	(1,814.78)	-26.95%
Local Match for Future Grants	4,500.00	4,500.00	-	0.00%
Clean Communities Grant	-	-	-	
Ocean County Tourism Grant	-	-	-	
Ocean County Tourism Grant - Match	-	-	-	
N.J. Recycling Tonnage Grant	3,059.56	6,842.55	3,782.99	123.64%
Ocean County Dept. Of Transport Grant	-	-	-	
2010 Local Arts Program Grant	-	750.00	750.00	
Over The Limit Under Arrest	-	-	-	
COPS In Shop Program	-	-	-	
Alcohol Education and Rehabilitation Fund	1,759.56	1,186.56	(573.00)	-32.56%
Municipal Energy Audit Program Match	-	-	-	
2010 COPS Technology Program grant	-	-	-	
Capital Improvement Fund	20,000.00	5,000.00	(15,000.00)	-75.00%
Capital: Snowflakes	3,436.00	3,853.34	417.34	12.15%
Capital: Purchase of Playground Equipment	-	15,000.00	15,000.00	
Payment of Bond Principal	135,000.00	135,000.00	-	0.00%
Payment of BAN's and Capital Notes	296,200.00	295,585.00	(615.00)	-0.21%
Interest On Bonds	82,000.00	77,000.00	(5,000.00)	-6.10%
Interest On Notes	34,100.00	28,000.00	(6,100.00)	-17.89%
Reserve for Uncollected Taxes	512,515.30	512,515.30	-	0.00%
Total	7,408,172.21	7,537,802.44	129,630.23	1.75%

Did your budget presentation present the percentage increases in line items from highest percentage increase to lowest?

Appropriations:	2011	2012	Increase / (Decrease)	Percentage Increase / (Decrease)
Streets and Road Maintenance OE: Schedule C	4,000.00	24,000.00	20,000.00	500.00%
N.J. Recycling Tonnage Grant	3,059.56	6,842.55	3,782.99	123.64%
Public Defender	2,500.00	4,500.00	2,000.00	80.00%
Celebration of Public Events Expenses, Anniversary OE	15,000.00	25,900.00	10,900.00	72.67%
Emergency Management Services S & W	2,875.00	4,875.00	2,000.00	69.57%
Recreation Services and Programs OE	10,500.00	17,100.00	6,600.00	62.86%
Emergency Management Services OE	4,960.00	6,600.00	1,640.00	33.06%
Police Department OE	105,400.00	127,520.00	22,120.00	20.99%
Engineering Services and Costs OE	17,500.00	20,500.00	3,000.00	17.14%
Recreation Services and Programs S & W	8,900.00	10,400.00	1,500.00	16.85%
Fuel Oil	110,000.00	125,000.00	15,000.00	13.64%
Capital: Snowflakes	3,436.00	3,853.34	417.34	12.15%
Municipal Prosecutor OE	19,500.00	21,500.00	2,000.00	10.26%
Length Of Service Program (LOSAP)	32,800.00	35,800.00	3,000.00	9.15%
Municipal Court OE	7,825.00	8,470.00	645.00	8.24%
Buildings and Grounds OE	33,500.00	35,500.00	2,000.00	5.97%
State of New Jersey - Body Armor	1,525.01	1,607.70	82.69	5.42%
Other Insurance Premiums	101,500.00	105,250.00	3,750.00	3.69%
Police Department S & W	1,688,500.00	1,732,500.00	44,000.00	2.61%
Contribution To P.E.R.S.	147,418.00	150,250.00	2,832.00	1.92%
Revenue Administration (Tax Collection) S & W	42,500.00	43,250.00	750.00	1.76%
General Administration S&W	56,300.00	57,250.00	950.00	1.69%
Tax Assessment Administration S & W	20,500.00	20,800.00	300.00	1.46%
Public Health Services (Board of Health) S & W	1,376.00	1,393.00	17.00	1.24%
Mayor and Council S & W	16,500.00	16,700.00	200.00	1.21%
Beachfront and Boardwalk S & W	293,200.00	295,000.00	1,800.00	0.61%
Contribution To P.F.R.S.	223,072.01	223,186.00	113.99	0.05%
General Administration OE	3,000.00	3,000.00	-	0.00%
Human Resources OE	1,000.00	1,000.00	-	0.00%
Mayor and Council OE	7,150.00	7,150.00	-	0.00%
Municipal Clerk OE: Printing and Legal Advertising	11,000.00	11,000.00	-	0.00%
Municipal Clerk OE: Office Equipment	2,400.00	2,400.00	-	0.00%
Municipal Clerk OE: Miscellaneous OE	7,000.00	7,000.00	-	0.00%
Municipal Clerk OE: Elections	1,000.00	1,000.00	-	0.00%
Financial Administration OE: Miscellaneous OE	13,000.00	13,000.00	-	0.00%
Financial Administration OE: Audit Fees	12,600.00	12,600.00	-	0.00%
Financial Administration OE: Computer Maintenance	7,500.00	7,500.00	-	0.00%
Revenue Administration (Tax Collection) OE	5,985.00	5,985.00	-	0.00%
Tax Assessment Administration OE	1,900.00	1,900.00	-	0.00%
Legal Services and Costs OE	60,000.00	60,000.00	-	0.00%
Engineering Services and Costs OE: Tax Map Update	1,500.00	1,500.00	-	0.00%
Planning Board OE	9,350.00	9,350.00	-	0.00%
Zoning Board of Adjustment (Zoning Officer) S & W	14,500.00	14,500.00	-	0.00%
Zoning Board of Adjustment (Zoning Officer) OE	900.00	900.00	-	0.00%
Uniform Construction Code Official S & W	100.00	100.00	-	0.00%
Uniform Construction Code Official OE	100.00	100.00	-	0.00%
Code Enforcement Officer S & W	14,500.00	14,500.00	-	0.00%
Code Enforcement Officer OE	900.00	900.00	-	0.00%
Health Benefit Waiver	1.00	1.00	-	0.00%
Aid to Volunteer Fire Company	42,150.00	42,150.00	-	0.00%
First Aid Contribution	28,000.00	28,000.00	-	0.00%
Fire Department Fire Hydrant Service	27,500.00	27,500.00	-	0.00%
Streets and Road Maintenance OE	9,100.00	9,100.00	-	0.00%
Other Public Works FunctionsOE	26,400.00	26,400.00	-	0.00%
Solid Waste Collection: Garbage	4,000.00	4,000.00	-	0.00%
Solid Waste Collection: Recycling and Source Separation	6,000.00	6,000.00	-	0.00%
Vehicle Maintenance OE	62,500.00	62,500.00	-	0.00%
Public Health Services (Board of Health) OE	500.00	500.00	-	0.00%
Animal Control Services OE	2,300.00	2,300.00	-	0.00%
Community Service Program OE	2,400.00	2,400.00	-	0.00%
Maintenance of Parks OE	4,500.00	4,500.00	-	0.00%
Beachfront and Boardwalk OE	35,500.00	35,500.00	-	0.00%

Accumulated Leave Compensation	100.00	100.00	-	0.00%
P.O.S.H.A. OE	4,500.00	4,500.00	-	0.00%
Electricity	80,000.00	80,000.00	-	0.00%
Street Lighting:	49,000.00	49,000.00	-	0.00%
Telephone	17,600.00	17,600.00	-	0.00%
Other - Water and Sewer	8,000.00	8,000.00	-	0.00%
Natural Gas	14,000.00	14,000.00	-	0.00%
Sanitation Landfill - Tipping Fees	167,000.00	167,000.00	-	0.00%
Contingent	500.00	500.00	-	0.00%
Social Security System	262,000.00	262,000.00	-	0.00%
Contribution To Unemployment	25,000.00	25,000.00	-	0.00%
Defined Contribution Retirement Program	500.00	500.00	-	0.00%
State Recycling Tax	9,000.00	9,000.00	-	0.00%
Stormwater Management OE	5,000.00	5,000.00	-	0.00%
Interlocal: Community Bus Transportation (Seaside Hts.) OE	5,000.00	5,000.00	-	0.00%
Municipal Alliance on Alcoholism and Drug Abuse: State Share	21,000.00	21,000.00	-	0.00%
Municipal Alliance on Alcoholism and Drug Abuse: Local Share	5,250.00	5,250.00	-	0.00%
Local Match for Future Grants	4,500.00	4,500.00	-	0.00%
Payment of Bond Principal	135,000.00	135,000.00	-	0.00%
Reserve for Uncollected Taxes	512,515.30	512,515.30	-	0.00%
Workers Compensation Premiums	195,500.00	195,500.00	(0.00)	0.00%
Payment of BAN's and Capital Notes	296,200.00	295,585.00	(615.00)	-0.21%
Other Public Works Functions S & W	939,000.00	930,200.00	(8,800.00)	-0.94%
Animal Control Services S & W	4,760.00	4,712.00	(48.00)	-1.01%
Group Insurance for Employees	863,637.00	849,302.00	(14,335.00)	-1.66%
Municipal Court S & W	99,000.00	96,000.00	(3,000.00)	-3.03%
Financial Administration S & W	56,183.00	53,000.00	(3,183.00)	-5.67%
Interest On Bonds	82,000.00	77,000.00	(5,000.00)	-6.10%
Municipal Clerk S & W	66,200.00	61,500.00	(4,700.00)	-7.10%
Interest On Notes	34,100.00	28,000.00	(6,100.00)	-17.89%
Drunk Driving Enforcement Fund	6,734.77	4,919.99	(1,814.78)	-26.95%
Alcohol Education and Rehabilitation Fund	1,759.56	1,186.56	(573.00)	-32.56%
Planning Board S & W	9,250.00	5,200.00	(4,050.00)	-43.78%
Capital Improvement Fund	20,000.00	5,000.00	(15,000.00)	-75.00%
Reserve for Private Donation - Fireworks / Concerts / Holiday Lights	8,000.00	-	(8,000.00)	-100.00%
Employee Group Health "Outside Cap"	-	32,698.00	32,698.00	
Interlocal: Toms River - CAD System Hardware	-	5,000.00	5,000.00	
2010 Local Arts Program Grant	-	750.00	750.00	
Capital: Purchase of Playground Equipment	-	15,000.00	15,000.00	
Total	7,408,172.21	7,537,802.44	129,630.23	1.75%