

# BOROUGH OF LAVALLETTE

## 2011 INTRODUCED BUDGET OVERVIEW AT MARCH 28, 2011

The 2011 Borough of Lavallette budget is being introduced for governing body approval tonight. Total 2011 budget appropriations are \$7,408,172 and are under the allowable expenditure appropriation CAP by \$216,613. The 2011 amount to be raised by taxation for local purposes is \$4,999,896 and is under the property tax levy CAP by \$98,859.

### SURPLUS UTILIZATION AND STATE AID

In 2011 surplus utilized as budget revenue is \$668,000, with a remaining surplus balance of \$368,758 at December 31, 2010. At December 31, 2009, the surplus balance remaining after utilization of \$668,000 as budget revenue in 2010 was \$301,985. State aid revenue anticipated in 2011 is \$168,609 and has not been reduced from the 2010 level. In 2010, 2009 and 2008 state aid revenue was reduced by \$15,941, \$8,696, and \$39,329, respectively. The total State aid revenue loss to the Borough for budget years 2008 through 2010 inclusive was \$63,966.

### ANALYSIS OF LOCAL MUNICIPAL PORTION OF TAX RATE

There will be a .5 cent (1/2 of one cent) increase in the 2011 local municipal tax rate. The introduced local municipal tax rate for 2011 will be 26.8 cents per \$100 of assessed value, an increase of 1.90% over 2010. The amount to be raised by local taxes to support the 2011 budget will be \$4,999,896. The increase in local taxes to be raised by the Borough to support the 2011 budget is \$100,473 or 2.05% over the 2010 level. In 2010 local taxes were increased by \$197,760 or 4.21% over the 2009 level.

In 2011 a home assessed at \$650,000 (the average residential assessment in 2011 is \$688,126 and was \$687,498 in 2010) will be assessed \$1,742.00 of local municipal taxes, an increase of \$32.50 or 1.90% over 2010. In 2010 a home assessed at \$650,000 was assessed \$1,709.50 of local municipal taxes, an increase of \$32.50 over 2009.

In 2011 the Borough's net valuation taxable will be \$1,865,780,966, an increase of \$1,950,609 over 2010. In 2010 the Borough's net valuation taxable increased by \$41,555,794 over 2009.

The following table provides certain tax related financial information for 2011 and 2010.

	<i>Estimated</i>	<i>Actual</i>
	<u>2011</u>	<u>2010</u>
Local tax levy	\$4,999,896	\$4,899,423
% up over prior year	2.05%	4.21%
Net valuation taxable	1,865,780,966	1,863,830,357
Local tax rate	0.268	0.263
Cents up	0.005	0.005
% up over prior year	1.90%	1.94%
<i>Local taxes at -</i>		
<b>\$650,000</b>	1,742.00	1,709.50
\$ increase over prior year	32.50	32.50
% up over prior year	1.90%	1.94%

## APPROPRIATION INCREASES

2011 budget appropriations total \$7,408,172 and are up \$6,618 or .09% over the 2010 level. However, as adjusted by a decrease in 2011 grant related appropriations offset by corresponding grant revenues, 2011 appropriations are up \$219,266 or 3.07% over 2010 level. In 2010 budget appropriations were up \$378,503 or 5.39% over the 2009 level. The increases in 2011 appropriations are funded primarily by an increase in local taxes, and additional anticipated revenues from delinquent taxes and municipal court fines and costs.

The largest 2011 appropriation increases/decreases (in dollars) are:

<u>Title</u>	<u>2011</u>	<u>2010</u>	<u>\$ Increase \$ (Decrease)</u>	<u>% Up -Down</u>
Various grants	\$51,829	\$264,477	(\$212,648)	-80.40%
Police - salaries and wages	1,688,500	1,599,000	89,500	5.60%
Public employees' retirement	147,418	112,000	35,418	31.62%
Police and firemen's retirement	223,072	168,931	54,141	32.05%
Reserve for uncollected taxes	512,515	466,515	46,000	9.86%
	<u>\$2,623,334</u>	<u>\$2,610,923</u>	<u>\$12,411</u>	
Total budget	<u>\$7,408,172</u>	<u>\$7,401,554</u>	<u>\$6,618</u>	<u>0.09%</u>
Total budget, less effect of grants	<u>\$7,356,343</u>	<u>\$7,137,077</u>	<u>\$219,266</u>	<u>3.07%</u>

## CAPITAL BUDGET

The introduced 2011 capital budget of \$2,243,436 includes equipment acquisition, road improvements and other improvement projects. The proposed capital projects will be funded by the issuance of bonds, the Borough's capital improvement fund, grant revenue and budget appropriations.

## UTILITY BUDGETS

The Borough's 2011 water, sewer and electric utility budgets are summarized as follows:

<u>REVENUES</u>	<u>WATER</u>		<u>SEWER</u>		<u>ELECTRIC</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
SURPLUS		\$44,350	\$15,600	\$31,900	\$537,550	\$200,000
RENTS AND OTHER	\$827,650	841,050	1,464,000	1,485,000	2,802,000	2,764,300
	<u>\$827,650</u>	<u>\$885,400</u>	<u>\$1,479,600</u>	<u>\$1,516,900</u>	<u>\$3,339,550</u>	<u>\$2,964,300</u>
<u>APPROPRIATIONS</u>						
OPERATING	\$492,500	\$479,900	\$991,050	\$1,031,000	\$2,893,750	\$2,872,500
CAPITAL	25,000	44,600	0	0	10,000	10,000
DEBT SERVICE	265,400	321,400	445,600	449,900	22,800	19,800
DEFERRED CHARGES AND STATUTORY	44,750	39,500	42,950	36,000	413,000	62,000
	<u>\$827,650</u>	<u>\$885,400</u>	<u>\$1,479,600</u>	<u>\$1,516,900</u>	<u>\$3,339,550</u>	<u>\$2,964,300</u>

## PUBLIC HEARING

A public hearing and further discussion of the introduced 2011 operating, utility and capital budgets will be conducted on April 25, 2011 at 7:00 PM in Borough Hall.

**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	

**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?**

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

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

<b><u>Expense Category</u></b>	<b><u>2007</u></b>	<b><u>2008</u></b>	<b><u>2009</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>
Salaries and Wages	2,879,267.00	3,060,316.00	3,117,235.00	3,218,411.00	3,334,144.00
Other Expenses	2,583,486.00	2,661,478.00	2,689,575.00	2,885,651.01	2,938,948.01
Grants	99,833.32	56,178.34	153,395.42	264,476.59	51,828.90
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
Reserve for Uncollected Taxes	331,850.79	307,890.46	466,515.30	466,515.30	512,515.30
<b>Total Budget Appropriations</b>	<b>6,489,753.23</b>	<b>6,685,871.50</b>	<b>7,023,050.52</b>	<b>7,401,553.90</b>	<b>7,408,172.21</b>

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



**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	15,290.00
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	9,300.00
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
Barneget 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



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

<u>Appropriations:</u>	<u>2011</u>
Public Defender	2,500.00
Municipal Clerk OE: Office Equipment	2,400.00
Community Service Program OE	2,400.00
Animal Control Services OE	2,300.00
Tax Assessment Administration OE	1,900.00
Alcohol Education and Rehabilitation Fund	1,759.56
State of New Jersey - Body Armor	1,525.01
Engineering Services and Costs OE: Tax Map Update	1,500.00
Public Health Services (Board of Health) S & W	1,376.00
Human Resources OE	1,000.00
Municipal Clerk OE: Elections	1,000.00
Zoning Board of Adjustment (Zoning Officer) OE	900.00
Code Enforcement Officer OE	900.00
Public Health Services (Board of Health) OE	500.00
Contingent	500.00
Defined Contribution Retirement Program	500.00
Uniform Construction Code Official S & W	100.00
Uniform Construction Code Official OE	100.00
Accumulated Leave Compensation	100.00
Health Benefit Waiver	1.00
Ocean County Tourism Grant	-
Ocean County Tourism Grant - Match	-
Welfare / Administration of Public Assistance S & W	-
Welfare / Administration of Public Assistance OE	-
Deferred Charge - Prior Year Bill	-
Employee Group Health "Outside Cap"	-
Police and Fireman's Retirement System "Outside Cap"	-
Public Employee Retirement System "Outside Cap"	-
Interlocal: Seaside Park - Website Development	-
Clean Communities Grant	-
Ocean County Dept. Of Transport Grant	-
2010 Local Arts Program Grant	-
Ocean County Recycling Mini Grant	-
NJDEP Stormwater Grant	-
Click It or Ticket	-
Over The Limit Under Arrest	-
COPS In Shop Program	-
Municipal Energy Audit Program	-
Municipal Energy Audit Program Match	-
Barnegat Bay National Estuary Program 09 Mini Grant	-
2010 COPS Technology Program grant	-
Community Development Block Grant	-
Capital: Recreation Bus	-
Capital: Postage Machine	-
Capital: Rescue Boat	-
Capital: Rescue Boat (Zodiac)	-
Capital: 2.5 Hose	-
Capital: Garbage/ Recycling Receptacles	-
Special Emergency - Gasoline Purchase	-
Defered Charges to Future Taxation - Unfunded Ord 880	-
FY2005 Ocean County Transportation Mini-Grant Assist Program	-
Capital: Purchase of Lifeguard Equipment	-
<b>Total</b>	<b>7,408,172.21</b>

**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>
<b>Salaries and Wages</b>	<b>2,879,267.00</b>	<b>3,060,316.00</b>	<b>3,117,235.00</b>	<b>3,218,411.00</b>	<b>3,334,144.00</b>
Increase (decrease) over previous year		181,049.00	56,919.00	101,176.00	115,733.00
Percentage increase (decrease) over previous year		6.29%	1.86%	3.25%	3.60%
<b>Other Expenses</b>	<b>2,583,486.00</b>	<b>2,661,478.00</b>	<b>2,689,575.00</b>	<b>2,885,651.01</b>	<b>2,938,948.01</b>
Increase (decrease) over previous year		77,992.00	28,097.00	196,076.01	53,297.00
Percentage increase (decrease) over previous year		3.02%	1.06%	7.29%	1.85%
<b>Grants</b>	<b>99,833.32</b>	<b>56,178.34</b>	<b>153,395.42</b>	<b>264,476.59</b>	<b>51,828.90</b>
Increase (decrease) over previous year		(43,654.98)	97,217.08	111,081.17	(212,647.69)
Percentage increase (decrease) over previous year		-43.73%	173.05%	72.41%	-80.40%
<b>Deferred Charges</b>	<b>20,000.40</b>	<b>-</b>	<b>15,000.00</b>	<b>-</b>	<b>-</b>
Increase (decrease) over previous year		(20,000.40)	15,000.00	(15,000.00)	-
Percentage increase (decrease) over previous year		-100.00%		-100.00%	
<b>Capital Debt Service</b>	<b>575,315.72</b>	<b>600,008.70</b>	<b>581,329.80</b>	<b>566,500.00</b>	<b>570,736.00</b>
Increase (decrease) over previous year		24,692.98	(18,678.90)	(14,829.80)	4,236.00
Percentage increase (decrease) over previous year		4.29%	-3.11%	-2.55%	0.75%
<b>Reserve for Uncollected Taxes</b>	<b>331,850.79</b>	<b>307,890.46</b>	<b>466,515.30</b>	<b>466,515.30</b>	<b>512,515.30</b>
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%
<b>Total Budget Appropriations</b>	<b>6,489,753.23</b>	<b>6,685,871.50</b>	<b>7,023,050.52</b>	<b>7,401,553.90</b>	<b>7,408,172.21</b>

**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>
<b>General Administration</b>	<b>415,835.00</b>	<b>432,085.00</b>	<b>427,415.00</b>	<b>412,135.00</b>	<b>416,318.00</b>
Increase Over Prior Year		16,250.00	(4,670.00)	(15,280.00)	4,183.00
Percentage Increase Over Prior Year		3.91%	-1.08%	-3.57%	1.01%
Percentage of Total Budget	6.41%	6.46%	6.09%	5.57%	5.62%
<b>Land Use Administration</b>	<b>48,060.00</b>	<b>56,050.00</b>	<b>50,950.00</b>	<b>49,390.00</b>	<b>49,600.00</b>
Increase Over Prior Year		7,990.00	(5,100.00)	(1,560.00)	210.00
Percentage Increase Over Prior Year		16.63%	-9.10%	-3.06%	0.43%
Percentage of Total Budget	0.74%	0.84%	0.73%	0.67%	0.67%
<b>Insurance and Health Benefits</b>	<b>1,137,250.00</b>	<b>1,046,000.00</b>	<b>1,053,700.00</b>	<b>1,181,000.00</b>	<b>1,160,638.00</b>
Increase Over Prior Year		(91,250.00)	7,700.00	127,300.00	(20,362.00)
Percentage Increase Over Prior Year		-8.02%	0.74%	12.08%	-1.72%
Percentage of Total Budget	17.52%	15.64%	15.00%	15.96%	15.67%
<b>Public Safety</b>	<b>1,520,200.00</b>	<b>1,640,670.00</b>	<b>1,761,660.00</b>	<b>1,841,360.00</b>	<b>1,932,185.00</b>
Increase Over Prior Year		120,470.00	120,990.00	79,700.00	90,825.00
Percentage Increase Over Prior Year		7.92%	7.37%	4.52%	4.93%
Percentage of Total Budget	23.42%	24.54%	25.08%	24.88%	26.08%
<b>Municipal Court</b>	<b>121,450.00</b>	<b>126,415.00</b>	<b>131,993.00</b>	<b>129,075.00</b>	<b>128,825.00</b>
Increase Over Prior Year		4,965.00	5,578.00	(2,918.00)	(250.00)
Percentage Increase Over Prior Year		4.09%	4.41%	-2.21%	-0.19%
Percentage of Total Budget	1.87%	1.89%	1.88%	1.74%	1.74%
<b>Public Works, Solid Waste &amp; Recycling</b>	<b>1,283,500.00</b>	<b>1,327,606.00</b>	<b>1,239,825.00</b>	<b>1,248,900.00</b>	<b>1,267,400.00</b>
Increase Over Prior Year		44,106.00	(87,781.00)	9,075.00	18,500.00
Percentage Increase Over Prior Year		3.44%	-6.61%	0.73%	1.48%
Percentage of Total Budget	19.78%	19.86%	17.65%	16.87%	17.11%
<b>Health and Welfare</b>	<b>12,987.00</b>	<b>12,360.00</b>	<b>12,562.00</b>	<b>12,771.00</b>	<b>13,936.00</b>
Increase Over Prior Year		(627.00)	202.00	209.00	1,165.00
Percentage Increase Over Prior Year		-4.83%	1.63%	1.66%	9.12%
Percentage of Total Budget	0.20%	0.18%	0.18%	0.17%	0.19%
<b>Recreation and Beach</b>	<b>377,025.00</b>	<b>377,025.00</b>	<b>371,025.00</b>	<b>365,300.00</b>	<b>367,600.00</b>
Increase Over Prior Year		-	(6,000.00)	(5,725.00)	2,300.00
Percentage Increase Over Prior Year		0.00%	-1.59%	-1.54%	0.63%
Percentage of Total Budget	5.81%	5.64%	5.28%	4.94%	4.96%
<b>Utilities and Fuel</b>	<b>213,300.00</b>	<b>283,900.00</b>	<b>269,250.00</b>	<b>270,700.00</b>	<b>278,600.00</b>
Increase Over Prior Year		70,600.00	(14,650.00)	1,450.00	7,900.00
Percentage Increase Over Prior Year		33.10%	-5.16%	0.54%	2.92%
Percentage of Total Budget	3.29%	4.25%	3.83%	3.66%	3.76%
<b>Social Security and Unemployment</b>	<b>227,500.00</b>	<b>236,500.00</b>	<b>252,500.00</b>	<b>312,000.00</b>	<b>287,000.00</b>
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%
Percentage of Total Budget	3.51%	3.54%	3.60%	4.22%	3.87%
<b>Pensions (P.E.R.S. and P.F.R.S.)</b>	<b>105,646.00</b>	<b>183,183.00</b>	<b>235,930.00</b>	<b>281,431.01</b>	<b>370,990.01</b>
Increase Over Prior Year		77,537.00	52,747.00	45,501.01	89,559.00
Percentage Increase Over Prior Year		73.39%	28.79%	19.29%	31.82%
Percentage of Total Budget	1.63%	2.74%	3.36%	3.80%	5.01%

<b>Grants</b>	<b>99,833.32</b>	<b>56,178.34</b>	<b>153,395.42</b>	<b>264,476.59</b>	<b>51,828.90</b>
Increase Over Prior Year		(43,654.98)	97,217.08	111,081.17	(212,647.69)
Percentage Increase Over Prior Year		-43.73%	173.05%	72.41%	-80.40%
Percentage of Total Budget	1.54%	0.84%	2.18%	3.57%	0.70%
<b>Debt Service and Capital</b>	<b>575,315.72</b>	<b>600,008.70</b>	<b>581,329.80</b>	<b>566,500.00</b>	<b>570,736.00</b>
Increase Over Prior Year		24,692.98	(18,678.90)	(14,829.80)	4,236.00
Percentage Increase Over Prior Year		4.29%	-3.11%	-2.55%	0.75%
Percentage of Total Budget	8.86%	8.97%	8.28%	7.65%	7.70%
<b>Deferred Charges</b>	<b>20,000.40</b>	<b>-</b>	<b>15,000.00</b>	<b>-</b>	<b>-</b>
Increase Over Prior Year		(20,000.40)	15,000.00	(15,000.00)	-
Percentage Increase Over Prior Year		-100.00%		-100.00%	
Percentage of Total Budget	0.31%	0.00%	0.21%	0.00%	0.00%
<b>Reserve For Uncollected Taxes</b>	<b>331,850.79</b>	<b>307,890.46</b>	<b>466,515.30</b>	<b>466,515.30</b>	<b>512,515.30</b>
Increase Over Prior Year		(23,960.33)	158,624.84	-	46,000.00
Percentage Increase Over Prior Year		-7.22%	51.52%	0.00%	9.86%
Percentage of Total Budget	5.11%	4.61%	6.64%	6.30%	6.92%
<b>Total Budget</b>	<b>6,489,753.23</b>	<b>6,685,871.50</b>	<b>7,023,050.52</b>	<b>7,401,553.90</b>	<b>7,408,172.21</b>
Increase Over Prior Year		196,118.27	337,179.02	378,503.38	6,618.31
Percentage Increase Over Prior Year		3.02%	5.04%	5.39%	0.09%
	-	-	-	-	(2,250.00)
	100.00%	100.00%	100.00%	100.00%	100.00%

***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>Projected 2012</u>	<u>Projected 2013</u>
General Administration	427,415.00	412,135.00	416,318.00	424,644.00	433,137.00
Land Use Administration	50,950.00	49,390.00	49,600.00	50,344.00	51,099.00
Insurance and Health Benefits	1,053,700.00	1,181,000.00	1,160,638.00	1,276,702.00	1,404,372.00
Public Safety	1,761,660.00	1,841,360.00	1,932,185.00	1,990,151.00	2,049,856.00
Municipal Court	131,993.00	129,075.00	128,825.00	131,402.00	134,030.00
Public Works, Solid Waste & Recycling	1,239,825.00	1,248,900.00	1,267,400.00	1,292,748.00	1,318,603.00
Health and Welfare	12,562.00	12,771.00	13,936.00	14,215.00	14,499.00
Recreation and Beach	371,025.00	365,300.00	367,600.00	371,276.00	374,989.00
Utilities and Fuel	269,250.00	270,700.00	278,600.00	284,172.00	289,855.00
Social Security and Unemployment	252,500.00	312,000.00	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	463,738.00	579,673.00
Grants	153,395.42	264,476.59	51,828.90	51,829.00	51,829.00
Debt Service and Capital	581,329.80	566,500.00	570,736.00	570,000.00	570,000.00
Deferred Charges	15,000.00	-	-	-	-
Reserve For Uncollected Taxes	466,515.30	466,515.30	512,515.30	522,766.00	533,221.00
<b>Total Budget</b>	<b>7,023,050.52</b>	<b>7,401,553.90</b>	<b>7,408,172.21</b>	<b>7,736,727.00</b>	<b>8,103,758.00</b>

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

<b>Appropriations:</b>	<b>2010</b>	<b>2011</b>	<b>Increase / (Decrease)</b>	<b>Percentage Increase / (Decrease)</b>
General Administration S&W	55,300.00	56,300.00	1,000.00	1.81%
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	16,500.00	-	0.00%
Mayor and Council OE	7,150.00	7,150.00	-	0.00%
Municipal Clerk S & W	65,000.00	66,200.00	1,200.00	1.85%
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	55,000.00	56,183.00	1,183.00	2.15%
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	42,000.00	42,500.00	500.00	1.19%
Revenue Administration (Tax Collection) OE	5,985.00	5,985.00	-	0.00%
Tax Assessment Administration S & W	20,200.00	20,500.00	300.00	1.49%
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	17,500.00	-	0.00%
Engineering Services and Costs OE: Tax Map Update	1,500.00	1,500.00	-	0.00%
Planning Board S & W	9,460.00	9,250.00	(210.00)	-2.22%
Planning Board OE	9,350.00	9,350.00	-	0.00%
Zoning Board of Adjustment (Zoning Officer) S & W	14,290.00	14,500.00	210.00	1.47%
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	14,290.00	14,500.00	210.00	1.47%
Code Enforcement Officer OE	900.00	900.00	-	0.00%
Other Insurance Premiums	95,000.00	101,500.00	6,500.00	6.84%
Workers Compensation Premiums	183,000.00	195,500.00	12,500.00	6.83%
Group Insurance for Employees	811,720.00	863,637.00	51,917.00	6.40%
Health Benefit Waiver	-	1.00	1.00	
Police Department S & W	1,599,000.00	1,688,500.00	89,500.00	5.60%
Police Department OE	105,400.00	105,400.00	-	0.00%
Emergency Management Services S & W	2,850.00	2,875.00	25.00	0.88%
Emergency Management Services OE	4,960.00	4,960.00	-	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%
Municipal Prosecutor OE	17,500.00	19,500.00	2,000.00	11.43%
Municipal Court S & W	101,250.00	99,000.00	(2,250.00)	-2.22%
Municipal Court OE	7,825.00	7,825.00	-	0.00%
Public Defender	2,500.00	2,500.00	-	0.00%
Streets and Road Maintenance OE	9,100.00	9,100.00	-	0.00%
Streets and Road Maintenance OE: Schedule C	4,000.00	4,000.00	-	0.00%
Other Public Works Functions S & W	920,500.00	939,000.00	18,500.00	2.01%
Other Public Works Functions OE	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	33,500.00	-	0.00%
Vehicle Maintenance OE	62,500.00	62,500.00	-	0.00%
Public Health Services (Board of Health) S & W	1,350.00	1,376.00	26.00	1.93%
Public Health Services (Board of Health) OE	500.00	500.00	-	0.00%
Animal Control Services S & W	4,121.00	4,760.00	639.00	15.51%
Animal Control Services OE	1,800.00	2,300.00	500.00	27.78%
Recreation Services and Programs S & W	6,000.00	8,900.00	2,900.00	48.33%
Recreation Services and Programs OE	13,100.00	10,500.00	(2,600.00)	-19.85%

<b>Appropriations:</b>	<b>2010</b>	<b>2011</b>	<b>Increase / (Decrease)</b>	<b>Percentage Increase / (Decrease)</b>
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	291,200.00	293,200.00	2,000.00	0.69%
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	15,000.00	-	0.00%
P.O.S.H.A. OE	4,500.00	4,500.00	-	0.00%
Electricity	87,000.00	80,000.00	(7,000.00)	-8.05%
Street Lighting:	49,000.00	49,000.00	-	0.00%
Telephone	22,200.00	17,600.00	(4,600.00)	-20.72%
Other - Water and Sewer	8,000.00	8,000.00	-	0.00%
Natural Gas	15,000.00	14,000.00	(1,000.00)	-6.67%
Fuel Oil	89,500.00	110,000.00	20,500.00	22.91%
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.	99,783.10	147,418.00	47,634.90	47.74%
Social Security System	262,000.00	262,000.00	-	0.00%
Contribution To P.F.R.S.	137,085.04	223,072.01	85,986.97	62.73%
Contribution To Unemployment	50,000.00	25,000.00	(25,000.00)	-50.00%
Defined Contribution Retirement Program	500.00	500.00	-	0.00%
Employee Group Health "Outside Cap"	91,280.00	-	(91,280.00)	-100.00%
State Recycling Tax	9,000.00	9,000.00	-	0.00%
Length Of Service Program (LOSAP)	31,500.00	32,800.00	1,300.00	4.13%
Stormwater Management OE	5,000.00	5,000.00	-	0.00%
Police and Fireman's Retirement System "Outside Cap"	31,845.97	-	(31,845.97)	-100.00%
Public Employee Retirement System "Outside Cap"	12,216.90	-	(12,216.90)	-100.00%
Interlocal: Community Bus Transportation (Seaside Hts.) OE	5,000.00	5,000.00	-	0.00%
Reserve for Private Donation - Fireworks / Concerts / Holiday Lights	-	8,000.00	8,000.00	
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	817.43	1,525.01	707.58	86.56%
Drunk Driving Enforcement Fund	9,376.13	6,734.77	(2,641.36)	-28.17%
Local Match for Future Grants	2,500.00	4,500.00	2,000.00	80.00%
Clean Communities Grant	10,596.85	-	(10,596.85)	-100.00%
Ocean County Tourism Grant	1,200.00	-	(1,200.00)	-100.00%
Ocean County Tourism Grant - Match	1,200.00	-	(1,200.00)	-100.00%
N.J. Recycling Tonnage Grant	7,541.67	3,059.56	(4,482.11)	-59.43%
Ocean County Dept. Of Transport Grant	1,200.00	-	(1,200.00)	-100.00%
2010 Local Arts Program Grant	1,000.00	-	(1,000.00)	-100.00%
Over The Limit Under Arrest	4,400.00	-	(4,400.00)	-100.00%
COPS In Shop Program	1,200.00	-	(1,200.00)	-100.00%
Alcohol Education and Rehabilitation Fund	2,830.98	1,759.56	(1,071.42)	-37.85%
Municipal Energy Audit Program Match	9,363.53	-	(9,363.53)	-100.00%
2010 COPS Technology Program grant	185,000.00	-	(185,000.00)	-100.00%
Capital Improvement Fund	20,000.00	20,000.00	-	0.00%
Capital: Snowflakes		3,436.00	3,436.00	
Payment of Bond Principal	135,000.00	135,000.00	-	0.00%
Payment of BAN's and Capital Notes	270,000.00	296,200.00	26,200.00	9.70%
Interest On Bonds	87,000.00	82,000.00	(5,000.00)	-5.75%
Interest On Notes	54,500.00	34,100.00	(20,400.00)	-37.43%
Reserve for Uncollected Taxes	466,515.30	512,515.30	46,000.00	9.86%
<b>Total</b>	<b>7,401,553.90</b>	<b>7,408,172.21</b>	<b>6,618.31</b>	<b>0.09%</b>

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

<b>Appropriations:</b>	<b>2010</b>	<b>2011</b>	<b>Increase / (Decrease)</b>	<b>Percentage Increase / (Decrease)</b>
State of New Jersey - Body Armor	817.43	1,525.01	707.58	86.56%
Local Match for Future Grants	2,500.00	4,500.00	2,000.00	80.00%
Contribution To P.F.R.S.	137,085.04	223,072.01	85,986.97	62.73%
Recreation Services and Programs S & W	6,000.00	8,900.00	2,900.00	48.33%
Contribution To P.E.R.S.	99,783.10	147,418.00	47,634.90	47.74%
Animal Control Services OE	1,800.00	2,300.00	500.00	27.78%
Fuel Oil	89,500.00	110,000.00	20,500.00	22.91%
Animal Control Services S & W	4,121.00	4,760.00	639.00	15.51%
Municipal Prosecutor OE	17,500.00	19,500.00	2,000.00	11.43%
Reserve for Uncollected Taxes	466,515.30	512,515.30	46,000.00	9.86%
Payment of BAN's and Capital Notes	270,000.00	296,200.00	26,200.00	9.70%
Other Insurance Premiums	95,000.00	101,500.00	6,500.00	6.84%
Workers Compensation Premiums	183,000.00	195,500.00	12,500.00	6.83%
Group Insurance for Employees	811,720.00	863,637.00	51,917.00	6.40%
Police Department S & W	1,599,000.00	1,688,500.00	89,500.00	5.60%
Length Of Service Program (LOSAP)	31,500.00	32,800.00	1,300.00	4.13%
Financial Administration S & W	55,000.00	56,183.00	1,183.00	2.15%
Other Public Works Functions S & W	920,500.00	939,000.00	18,500.00	2.01%
Public Health Services (Board of Health) S & W	1,350.00	1,376.00	26.00	1.93%
Municipal Clerk S & W	65,000.00	66,200.00	1,200.00	1.85%
General Administration S&W	55,300.00	56,300.00	1,000.00	1.81%
Tax Assessment Administration S & W	20,200.00	20,500.00	300.00	1.49%
Zoning Board of Adjustment (Zoning Officer) S & W	14,290.00	14,500.00	210.00	1.47%
Code Enforcement Officer S & W	14,290.00	14,500.00	210.00	1.47%
Revenue Administration (Tax Collection) S & W	42,000.00	42,500.00	500.00	1.19%
Emergency Management Services S & W	2,850.00	2,875.00	25.00	0.88%
Beachfront and Boardwalk S & W	291,200.00	293,200.00	2,000.00	0.69%
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	16,500.00	-	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	17,500.00	17,500.00	-	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) 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 OE	900.00	900.00	-	0.00%
Police Department OE	105,400.00	105,400.00	-	0.00%
Emergency Management Services OE	4,960.00	4,960.00	-	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%
Municipal Court OE	7,825.00	7,825.00	-	0.00%
Public Defender	2,500.00	2,500.00	-	0.00%
Streets and Road Maintenance OE	9,100.00	9,100.00	-	0.00%
Streets and Road Maintenance OE: Schedule C	4,000.00	4,000.00	-	0.00%
Other Public Works FunctionsOE	26,400.00	26,400.00	-	0.00%

<b>Appropriations:</b>	<b>2010</b>	<b>2011</b>	<b>Increase / (Decrease)</b>	<b>Percentage Increase / (Decrease)</b>
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	33,500.00	-	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%
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%
Celebration of Public Events Expenses, Anniversary OE	15,000.00	15,000.00	-	0.00%
P.O.S.H.A. OE	4,500.00	4,500.00	-	0.00%
Street Lighting:	49,000.00	49,000.00	-	0.00%
Other - Water and Sewer	8,000.00	8,000.00	-	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%
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%
Capital Improvement Fund	20,000.00	20,000.00	-	0.00%
Payment of Bond Principal	135,000.00	135,000.00	-	0.00%
Planning Board S & W	9,460.00	9,250.00	(210.00)	-2.22%
Municipal Court S & W	101,250.00	99,000.00	(2,250.00)	-2.22%
Interest On Bonds	87,000.00	82,000.00	(5,000.00)	-5.75%
Natural Gas	15,000.00	14,000.00	(1,000.00)	-6.67%
Electricity	87,000.00	80,000.00	(7,000.00)	-8.05%
Recreation Services and Programs OE	13,100.00	10,500.00	(2,600.00)	-19.85%
Telephone	22,200.00	17,600.00	(4,600.00)	-20.72%
Drunk Driving Enforcement Fund	9,376.13	6,734.77	(2,641.36)	-28.17%
Interest On Notes	54,500.00	34,100.00	(20,400.00)	-37.43%
Alcohol Education and Rehabilitation Fund	2,830.98	1,759.56	(1,071.42)	-37.85%
Contribution To Unemployment	50,000.00	25,000.00	(25,000.00)	-50.00%
N.J. Recycling Tonnage Grant	7,541.67	3,059.56	(4,482.11)	-59.43%
Ocean County Tourism Grant	1,200.00	-	(1,200.00)	-100.00%
Ocean County Tourism Grant - Match	1,200.00	-	(1,200.00)	-100.00%
Employee Group Health "Outside Cap"	91,280.00	-	(91,280.00)	-100.00%
Police and Fireman's Retirement System "Outside Cap"	31,845.97	-	(31,845.97)	-100.00%
Public Employee Retirement System "Outside Cap"	12,216.90	-	(12,216.90)	-100.00%
Clean Communities Grant	10,596.85	-	(10,596.85)	-100.00%
Ocean County Dept. Of Transport Grant	1,200.00	-	(1,200.00)	-100.00%
2010 Local Arts Program Grant	1,000.00	-	(1,000.00)	-100.00%
Over The Limit Under Arrest	4,400.00	-	(4,400.00)	-100.00%
COPS In Shop Program	1,200.00	-	(1,200.00)	-100.00%
Municipal Energy Audit Program Match	9,363.53	-	(9,363.53)	-100.00%
2010 COPS Technology Program grant	185,000.00	-	(185,000.00)	-100.00%
Health Benefit Waiver	-	1.00	1.00	
Reserve for Private Donation - Fireworks / Concerts / Holiday Lights	-	8,000.00	8,000.00	
Capital: Snowflakes	-	3,436.00	3,436.00	
<b>Total</b>	<b>7,401,553.90</b>	<b>7,408,172.21</b>	<b>6,618.31</b>	<b>0.09%</b>