

2024 MUNICIPAL BUDGET

Municipal Budget of the _____ Township of Toms River Township, County of Ocean for the Fiscal Year 2024

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

22nd day of May, 2024

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

Certified by me, this 19th day of June, 2024

DocuSigned by:
Michael Cruoglio
Clerk
Michael C. Cruoglio
Address
33 Washington Street
Address
732-341-1000
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 19th day of June, 2024

DocuSigned by:
[Signature]
Registered Municipal Accountant
Lakewood, NJ 08701
Address
1985 Cedar Bridge Ave, Suite 3
Address
732-797-1333
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S.A. 40A:4-1 et seq.

Certified by me, this 19th day of June, 2024

DocuSigned by:
Jonathan Salenis
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

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

Dated: 07/12/2024

DocuSigned by:
Christine M. Zapicchi
By: [Signature]

Local Examination? Yes
No

SECTION 2 - UPON ADOPTION FOR YEAR 2024

RESOLUTION

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

- (a) \$ 89377095.38 (Item 2 below) for municipal purposes, and
- (b) \$ 0 (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ 0 (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ 3066027.51 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 0 (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 0 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

	Justin Lamb George Lobman Lynn O'Toole Craig Coleman	David Ciccozzi James Quinlisk	
Ayes		Nays	Abstained
			Thomas Nivison
			Absent

SUMMARY OF REVENUES

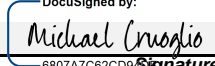
1. General Revenues			
Surplus Anticipated	08-100		20210000.00
Miscellaneous Revenues Anticipated	13-099		28696179.80
Receipts from Delinquent Taxes	15-499		4500000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190		89377095.38
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
Item 6, Sheet 42	07-195	0	
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	0	
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			0
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		0
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			
	07-192		0
Total Revenues	13-299		142783275.18

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 97421100.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 15409613.00
(g) Cash Deficit	46-885	\$ 0
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 5649934.18
(c) Capital Improvements	44-999	\$ 860000.00
(d) Municipal Debt Service	45-999	\$ 13642628.00
(e) Deferred Charges - Municipal	46-999	\$ 500000.00
(f) Judgments	37-480	\$ 0
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ 0
(g) Cash Deficit	46-885	\$ 0
(k) For Local District School Purposes	29-410	\$ 0
(m) Reserve for Uncollected Taxes	50-899	\$ 9300000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	0
Total Appropriations	34-499	\$ 142783275.18

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 22nd day of May, 2024. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2024 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 19th day of June, 2024

DocuSigned by:

 Michael Crnogio, Clerk

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

Contracting Unit: Toms River Township

Year Ending: December 31, 2023

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.



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

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

04/24/2024
Date

DocuSigned by:
Michael Crnogio
Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**

 Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County,
 - f) and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- g) In all applicable signature lines, insert the email address of the applicable official.
- h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
 Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via
 - i) the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included).**
 Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the
 - j) FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**
- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
 On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special
 - m) Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- n) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

Instructions to Complete the 2024 "Data Rollover" Process

- a) Download from FAST or have saved on your computer the 2023 adopted budget workbook.

b) On the 2024 budget, navigate to the "Key Inputs" tab.

****IMPORTANT: Macros must be enabled in excel in order for the data rollover process to run successfully.****

c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.

d) First, click the button for current fund. It will prompt you to select your 2023 adopted excel budget from your computer.

Once the 2023 adopted budget is selected, the function runs automatically. **The functionality may cause the screen to briefly flash**

e) **rapidly.**

Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same

f) as the current fund process.

g) Once complete, review the 2024 template to ensure information has successfully copied from the 2023 adopted budget.

PLEASE NOTE:

If an incorrect version of the budget template was used in 2023, the budget data may not migrate properly to the 2024 budget template.

Information Required for Municipal Budget Document:	Municipal Budget Version 2024.0		
	Responses and Data		
Name and County of Municipality	Toms River Township, Ocean County		
Full Name of Municipality	TOWNSHIP OF TOMS RIVER		
County of Municipality	OCEAN		
Name of Municipality	TOMS RIVER		
Type	TOWNSHIP		
Governing Body Type	COUNCIL MEMBERS		
Location	Township of Toms River		
Address	33 Washington Street, PO Box 728		
Address	Toms River, NJ 08754-0728		
Phone	732-341-1000		
Fax	732-736-0314		
		Cert #	Date of Original Appt.
Clerk	Michael C. Cruoglio	C-2168	1/1/2023
Tax Collector	Carl DiLeo	T-1573	
Chief Financial Officer	Jonathan Salonis	Acting	
Registered Municipal Accountant	Jerry W. Conaty	CR-00483	
Municipal Attorney	Gregory P. McGuckin		
Newspaper	Asbury Park Press		
	Day	Month	
Date of Introduction	24th	April	
Date of Advertisement	30th	April	
Date of Public Hearing	22nd	May	
Time of Public Hearing	7:00		
Net Valuation Taxable Current		20,440,183,400	
Net Valuation Taxable Prior		20,343,613,100	
		96,570,300	
Budget Year	2024	Budget Year Type:	Calendar Year <i>Calendar or State Fiscal</i>
Municipal Code	1507		

How many utilities does municipality have?	2
Utility #	Utility Type
Utility 1	Golf Course
Utility 2	Ice Rink
Utility 3	
Utility 4	
Utility 5	
Utility 6	
Utility Assessment (Tab 37)	
Utility Assessment (Tab 38)	

Select "0" if you do not have any utilities.

Capital Improvement Program	
# of Years	6
Beginning Year	2024
Ending Year	2029

Page Count - Standard or Expanded:	Start with "Standard" and move to "Expanded" only as needed.	
Grant Revenues (Sheet 9)	Standard	"Standard" will provide two (2) sheets for Grant Revenues.
Other Special Item Revenues (Sheet 10)	Standard	"Standard" will provide two (2) sheets for Other Special Items of Revenue.
General Appropriations (Sheet 15)	Standard	"Standard" will provide nine (9) sheets for General Appropriations.
Grant Appropriations (Sheet 24)	Standard	"Standard" will provide three (3) sheets for Grant Appropriations.
Capital Improvements (Sheets 40b, 40c, 40d)	Standard	"Standard" will provide three (3) sheets per section.

Hide/Unhide "Summary" Tabs:	
Summary Data, Budget Summary, Tax Summary	Unhidden

2024 Municipal Budget

of the TOWNSHIP of TOMS RIVER County of
 OCEAN for the fiscal year 2024.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated	
	2024	2023
1. Surplus	20,210,000.00	17,300,000.00
2. Total Miscellaneous Revenues	28,696,179.80	30,543,294.89
3. Receipts from Delinquent Taxes	4,500,000.00	4,500,000.00
4. a) Local Tax for Municipal Purposes	89,377,095.38	88,998,245.15
b) Addition to Local School District Tax		
c) Minimum Library Tax		
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	89,377,095.38	88,998,245.15
Total General Revenues	142,783,275.18	141,341,540.04

Summary of Appropriations	2024 Budget	Final 2023 Budget
1. Operating Expenses: Salaries & Wages	55,495,419.10	56,112,099.04
Other Expenses	47,575,615.08	42,969,475.50
2. Deferred Charges & Other Appropriations	15,909,613.00	15,731,394.00
3. Capital Improvements	860,000.00	4,067,271.50
4. Debt Service (Include for School Purposes)	13,642,628.00	13,161,300.00
5. Reserve for Uncollected Taxes	9,300,000.00	9,300,000.00
Total General Appropriations	142,783,275.18	141,341,540.04
Total Number of Employees	531	505

2024 Dedicated Golf Course		Utility Budget	
Summary of Revenues	Anticipated		
	2024	2023	
1. Surplus			
2. Miscellaneous Revenues	2,022,400.00	2,072,000.00	
3. Deficit (General Budget)			
Total Revenues	2,022,400.00	2,072,000.00	
Summary of Appropriations		2024 Budget	Final 2023 Budget
1. Operating Expenses: Salaries & Wages		950,000.00	830,000.00
Other Expenses		828,625.00	721,000.00
2. Capital Improvements		100,000.00	400,000.00
3. Debt Service		71,100.00	57,000.00
4. Deferred Charges & Other Appropriations		72,675.00	64,000.00
5. Surplus (General Budget)			
Total Appropriations		2,022,400.00	2,072,000.00
Total Number of Employees		2	2

2024 Dedicated Ice Rink		Utility Budget	
Summary of Revenues	Anticipated		
	2024	2023	
1. Surplus	110,150.00	38,750.00	
2. Miscellaneous Revenues	1,225,000.00	1,400,250.00	
3. Deficit (General Budget)			
Total Revenues	1,335,150.00	1,439,000.00	
Summary of Appropriations		2024 Budget	Final 2023 Budget
1. Operating Expenses: Salaries & Wages		650,000.00	610,000.00
Other Expenses		635,150.00	632,000.00
2. Capital Improvements			150,000.00
3. Debt Service			
4. Deferred Charges & Other Appropriations		50,000.00	47,000.00
5. Surplus (General Budget)			
Total Appropriations		1,335,150.00	1,439,000.00
Total Number of Employees		3	4

Balance of Outstanding Debt			
	General	Golf Course	Ice Rink
Interest	21,969,562.82	30,025.00	
Principal	118,287,000.00	235,000.00	
Outstanding Balance	140,256,562.82	265,025.00	

TOWNSHIP OF TOMS RIVER

SUMMARY OF 2024 BUDGET

Total Budget	142,783,275.18	100.0%	Future Budget Projections				
			2025	2026	2027	2028	2029
Employee Costs:							
Salaries & Wages							
Sheet 17	52,184,503.00	102.00%	53,228,193.06	54,292,756.92	55,378,612.06	56,486,184.30	57,615,907.99
Sheet 25	<u>3,310,916.10</u>	102.00%	<u>3,377,134.42</u>	<u>3,444,677.11</u>	<u>3,513,570.65</u>	<u>3,583,842.07</u>	<u>3,655,518.91</u>
Total	55,495,419.10		<u>56,605,327.48</u>	<u>57,737,434.03</u>	<u>58,892,182.71</u>	<u>60,070,026.37</u>	<u>61,271,426.89</u>
Social Security							
Sheet 19	3,800,000.00	102.00%	3,876,000.00	3,953,520.00	4,032,590.40	4,113,242.21	4,195,507.05
Pensions etc.							
Sheet 19	3,906,396.00	102.00%	3,984,523.92	4,064,214.40	4,145,498.69	4,228,408.66	4,312,976.83
Sheet 19	7,557,617.00	105.00%	7,935,497.85	8,332,272.74	8,748,886.38	9,186,330.70	9,645,647.23
Sheet 19	-						
Sheet 20	1.00						
Insurance							
Sheet 14	<u>80,000.00</u>	106.00%	84,800.00	89,888.00	95,281.28	100,998.16	107,058.05
Direct Employee Costs	<u>70,839,433.10</u>	49.6%					
General Liability Insurance							
Sheet 14	<u>-</u>	0.0%					
Debt Service:							
Sheet 27	<u>13,642,628.00</u>	9.6%					
Reserve for Uncollected Taxes:							
Sheet 29	<u>9,300,000.00</u>	6.5%					
Capital Funds:							
Sheet 26a	<u>860,000.00</u>	0.6%					
Deferred Charges:							
Sheet 28	<u>500,000.00</u>	0.4%					
Grants:							
Sheet 25 (less Salaries & Wages above)	<u>2,104,346.18</u>	1.5%					
All Other Departmental OE's:							
Various Line Items	<u>45,536,867.90</u>	31.9%	102.00%	46,447,605.26	47,376,557.36	48,324,088.51	49,290,570.28
			Projected Budget Totals	<u>118,933,754.51</u>	<u>121,553,886.54</u>	<u>124,238,527.97</u>	<u>126,989,576.37</u>
							<u>129,808,997.75</u>

TOWNSHIP OF TOMS RIVER 2024 BUDGET FUNDING

Budget Funding:

Fund Balance	20,210,000.00
Local Revenues	15,446,258.44
State Aid	9,479,926.18
Grants	1,669,995.18
Delinquent Tax	4,500,000.00
Local Purpose Tax	89,377,095.38
	#####

Ratables	#####
Tax Rate	0.437
Increase	(0.000)

Project Tax Results

	2024	2025	2026	2027	2028
		25,000.00	50,000.00	75,000.00	100,000.00
		150,000.00	300,000.00	450,000.00	600,000.00
	118,933,754.51	121,378,886.54	#####	#####	#####
	118,933,754.51	121,553,886.54	#####	#####	#####
	20,448,183,400	20,456,183,400	#####	#####	#####
	0.582	0.593	0.605	0.618	0.630
	0.144	0.012	0.012	0.012	0.013
LEVY CAP CAL					
<i>Prior Year</i>	89,377,095.38	#####	#####	#####	#####
<i>2%</i>	1,787,541.91	2,378,675.09	2,427,577.73	2,477,770.56	2,529,291.53
<i>Debt Service & Health</i>	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00
<i>Ratables Added</i>	14,000.00	15,000.00	16,000.00	17,000.00	18,000.00
<i>CAP Max</i>	91,323,637.29	#####	#####	#####	#####
<i>Over / (Under) CAP</i>	27,610,117.22	(93,543.06)	(78,936.30)	(63,722.16)	(47,870.15)

COMPARISON OF REVENUES & APPROPRIATIONS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
REVENUES				
Surplus	20,210,000.00	17,300,000.00	2,910,000.00	16.82%
Local	17,546,258.44	19,119,090.20	(1,572,831.76)	-8.23%
State Aid	9,479,926.18	8,994,529.78	485,396.40	5.40%
State & Federal Grants	1,669,995.18	2,429,674.91	(759,679.73)	-31.27%
Delinquent Tax	4,500,000.00	4,500,000.00	-	0.00%
Local Purpose Tax	89,377,095.38	88,998,245.15	378,850.23	0.43%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	<u>142,783,275.18</u>	<u>141,341,540.04</u>	<u>1,441,735.14</u>	<u>1.02%</u>
APPROPRIATIONS				
Salaries & Wages	55,495,419.10	56,098,599.04	(603,179.94)	-1.08%
Other Expenses	45,471,268.90	40,907,010.34	4,564,258.56	11.16%
Statutory & Deferred Charges	15,909,613.00	15,751,394.00	158,219.00	1.00%
State & Federal Grants	2,104,346.18	2,055,965.16	48,381.02	2.35%
Capital (without grants)	860,000.00	4,067,271.50	(3,207,271.50)	-78.86%
Debt Service	13,642,628.00	13,161,300.00	481,328.00	3.66%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	9,300,000.00	9,300,000.00	-	0.00%
TOTAL APPROPRIATIONS	<u>142,783,275.18</u>	<u>141,341,540.04</u>	<u>1,441,735.14</u>	<u>0.0102</u>
Adopted Emergencies		-		

LOCAL TAX LEVY AND ASSESSED VALUES

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
Local Purpose Tax Levy (only)	89,377,095.38	88,998,245.15	378,850.23	0.43%
Local Tax Rate	0.4373	0.4375	-0.0002	-0.05%
Assessed Valuation	20,440,183,400	20,343,613,100	96,570,300	0.47%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP
	CAP 2.50%	CAP COLA	
CAP Base from Prior Year	108,987,323.32	108,987,323.32	92,301,753.72 MAX
Rate Applied	2.50%	3.50%	89,377,095.38 ACTUAL
Allowable CAP	111,712,006.40	112,801,879.64	(2,924,658.34) + OR ()
Additions:			Must be zero or () to Introduce Budget
See Sheet 3b	739,260.66	739,260.66	
Other			
Total CAP Allowable	112,451,267.07	113,541,140.30	
Budget Expenditures Sheet 19	112,830,713.00	112,830,713.00	
Remaining or (Excess)	<u>(379,445.93)</u>	<u>710,427.30</u>	

CONDITION OF SURPLUS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>
Available	47,381,086.22	37,674,221.62	9,706,864.60
Used to Fund Budget	20,210,000.00	17,300,000.00	2,910,000.00
Remaining Balance	27,171,086.22	20,374,221.62	6,796,864.60

% OF TAX COLLECTION

	<u>CURRENT</u>	<u>PRIOR</u>	<u>CHANGE</u>
Actual Percentage of Collection	98.51%	98.42%	0.09%
Used for Reserve for Taxes	97.40%	97.29%	0.11%
Remaining	1.11%	1.13%	-0.02%

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2024 MUNICIPAL BUDGET**

	YEAR 2024	YEAR 2023
1 Total General Appropriations for 2024 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	133,483,275.18	XXXXXXXXXXXX
2 Local District School Tax		
Actual		
Estimate		XXXXXXXXXXXX
3 Regional School District Tax		172,064,585.00
Actual		
Estimate	175,505,877.00	XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		77,860,755.94
Actual		
Estimate	79,417,972.00	XXXXXXXXXXXX
6 Special District Tax		10,378,239.14
Actual		
Estimate	10,705,835.48	XXXXXXXXXXXX
7 Municipal Open Space		3,051,541.97
Actual		
Estimate	3,066,027.51	XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	402,178,987.17	
10 Less: Total Anticipated Revenues from 2024 in Municipal Budget (Item 5)	53,406,179.80	
11 Cash Required from 2024 to Support Local Municipal Budget and Other Taxes	348,772,807.37	
12 Amount of Item 11 divided by 97.40%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	358,072,807.37	
Analysis of Item 12:		
Local School District Tax (Line 2 Above)	-	
Regional School District Tax (Line 3 Above)	175,505,877.00	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	79,417,972.00	
Special District Tax (Line 6 Above)	10,705,835.48	
Municipal Open Space Tax (Line 7 Above)	3,066,027.51	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	89,377,095.38	
Total Amount (Line 12)	358,072,807.37	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	9,300,000.00	
Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations	133,483,275.18	
Item 13 - Appropriation: Reserve for Uncollected Taxes	9,300,000.00	
Subtotal	142,783,275.18	
Less: Item 10 - Total Anticipated Revenues	53,406,179.80	
Amount to Be Raised by Taxation in Municipal Budget	89,377,095.38	

Local Tax for Municipal Purpose	89,377,095.38
Addition to Local District School Tax	
Minimum Library Tax	

2024 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2024 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF TOMS RIVER

COUNTY: OCEAN

<u>Daniel T. Roderick</u> Mayor's Name	<u>December 31, 2027</u> Term Expires
--	---

Municipal Officials	
<u>Michael C. Cruoglio</u> Municipal Clerk	<u>1/1/2023</u> Date of Orig. Appt.
<u>Carl DiLeo</u> Tax Collector	<u>C-2168</u> Cert. No.
<u>Jonathan Salonis</u> Chief Financial Officer	<u>T-1573</u> Cert. No.
<u>Jerry W. Conaty</u> Registered Municipal Accountant	<u>Acting</u> Cert. No.
<u>Gregory P. McGuckin</u> Municipal Attorney	<u>CR-00483</u> Lic. No.
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Official Mailing Address of Municipality

Township of Toms River
33 Washington Street, PO Box 728
Toms River, NJ 08754-0728

Fax #: 732-736-0314

Governing Body Members	
Name	Term Expires
<u>David J. Ciccozzi</u>	<u>12/31/2025</u>
<u>Justin D. Lamb</u>	<u>12/31/2025</u>
<u>James J. Quinlisk</u>	<u>12/31/2025</u>
<u>George Lobman</u>	<u>12/31/2025</u>
<u>Lynne O'Toole</u>	<u>12/31/2027</u>
<u>Craig Coleman</u>	<u>12/31/2027</u>
<u>Thomas Nivison</u>	<u>12/31/2027</u>
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2024 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of TOMS RIVER, County of OCEAN for the Fiscal Year 2024.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

24th day of April, 2024
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 24th day of April, 2024

mcruoglio@tomsvrivertownship.com

Clerk

33 Washington Street, PO Box 728

Address

Toms River, NJ 08754-0728

Address

732-341-1000

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 24th day of April, 2024

jconaty@hfacpas

Registered Municipal Accountant

Lakewood, NJ 08701

Address

1985 Cedar Bridge Ave, Ste 3

Address

732-409-0800

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S.A. 40A:4-1 et seq.

Certified by me, this 24th day of April, 2024

jsalonis@tomsvrivertownship.com

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

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

Dated: _____, 2024

By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of TOMS RIVER, County of OCEAN for the Fiscal Year 2024

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2024;

Be it Further Resolved, that said Budget be published in the Asbury Park Press

in the issue of April 30th, 2024

The Governing Body of the TOWNSHIP of TOMS RIVER does hereby approve the following as the Budget for the year 2024:

RECORDED VOTE

(Insert Last Name)

Ayes

Lamb
Lobman
Nivison
O'Toole
Coleman

Nays

Quinlisk

Abstained

Ciccozzi

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the TOWNSHIP of TOMS RIVER, County of OCEAN, on April 24th, 2024.

A Hearing on the Budget and Tax Resolution will be held at Township of Toms River, on May 22nd, 2024 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2024 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2024
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXXXX
1. Appropriations within "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}		112,830,713.00
2. Appropriations excluded from "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		20,652,562.18
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		20,652,562.18
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	97.40% Percent of Tax Collections	9,300,000.00
Building Aid Allowance 2024 - \$ 		
for Schools-State Aid 2023 - \$ 		142,783,275.18
4. Total General Appropriations (Item 9, Sheet 29)		142,783,275.18
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		53,406,179.80
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		89,377,095.38
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		-
(c) Minimum Library Tax		-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2023 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Golf Course Utility	Ice Rink Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	140,870,146.70	2,072,000.00	1,439,000.00	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	471,393.34						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	141,341,540.04	2,072,000.00	1,439,000.00	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	122,866,882.71	1,934,827.28	1,305,860.84	-	-	-	-
Reserved	18,474,588.41	136,178.97	133,139.16	-	-	-	-
Unexpended Balances Canceled	68.92	993.75	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	141,341,540.04	2,072,000.00	1,439,000.00	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2023	140,870,146.70	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	111,712,006.40
Subtotal	140,870,146.70		
Exceptions Less:		Additions:	
Total Other Operations	820,000.00	New Construction (Assessor Certification)	739,260.66
Total Uniform Construction Code		2022 Cap Bank Utilized	
Total Interlocal Service Agreement	699,680.06	2023 Cap Bank Utilized	
Total Additional Appropriations	1,750,000.00		
Total Capital Improvements	4,067,271.50	Total Additions	739,260.66
Total Debt Service	13,161,300.00		
Transferred to Board of Education		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	<u>112,451,267.07</u>
Type I School Debt			
Total Public & Private Programs	1,584,571.82	Additional Increase to COLA rate. 3.5%	
Judgements		Amount of Increase allowable. 1.0%	<u>1,089,873.23</u>
Total Deferred Charges	500,000.00		
Cash Deficit		Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>113,541,140.30</u>
Reserve for Uncollected Taxes	9,300,000.00		
Total Exceptions	31,882,823.38	Total General Appropriations for Municipal Purposes	<u>112,830,713.00</u>
Amount on Which CAP is Applied	108,987,323.32	(Sheet 19, H-1)	
2.5% CAP	<u>2,724,683.08</u>	Over or (Under) Appropriations Cap	<u>(710,427.30)</u>
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	111,712,006.40		

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2024	<u>\$ 21,781,909.29</u>
--	-------------------------

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>2,531,909.29</u>
-------------------------------------	---------------------

<u>19,250,000.00</u>

Budgeted Group Insurance - Inside CAP	<u>19,250,000.00</u>
---------------------------------------	----------------------

Budgeted Group Insurance - Utilities	<u> </u>
--------------------------------------	-----------------------------

Budgeted Group Insurance - Outside CAP	<u> </u>
--	-----------------------------

TOTAL	<u><u>19,250,000.00</u></u>
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Instead of receiving Health Benefits, 112 employees have elected an opt-out for 2024. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u>\$ 550,000.00</u>

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1). The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	88,998,245.15
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	170,000.00
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>88,828,245.15</u>
Plus 2% CAP Increase	<u>1,776,564.90</u>
ADJUSTED TAX LEVY	<u>90,604,810.05</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>90,604,810.05</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

90,604,810.05

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	636,321.00
Allowable Pension Obligations Increases	14,034.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	137,397.00
Recycling Tax appropriation	170,000.00
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>957,752.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>69.00</u>

ADJUSTED TAX LEVY

91,562,493.05

Additions:

New Ratables - Increase for new construction	169,167,200
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.437</u>
New Ratable Adjustment to Levy	739,260.66
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

92,301,753.72

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

89,377,095.38

OVER OR (UNDER) 2% LEVY CAP

(2,924,658.34)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2021

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2024)	3,316,598
Amount Used in CY 2024	
Balance to Expire	3,316,598

2022

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2024 - CY 2025)	2,385,205
Amount Used in CY 2024	
Balance to Carry Forward (CY 2025)	2,385,205

2023

Maximum Allowable Amount to be Raised by Taxation	91,935,339
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2024 - CY 2026)	88,998,245
Amount Used in CY 2024	2,937,094
Balance to Carry Forward (CY 2025 - CY2026)	2,937,094

2024

Maximum Allowable Amount to be Raised by Taxation	92,301,754
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2027)	89,377,095
	2,924,658

Total Levy CAP Bank	8,246,957
----------------------------	------------------

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
1. Surplus Anticipated	08-101	20,210,000.00	17,300,000.00	17,300,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	20,210,000.00	17,300,000.00	17,300,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	170,000.00	113,450.00	184,400.00
Other	08-104	120,000.00	54,700.00	123,555.00
Fees and Permits	08-105	900,000.00	850,000.00	941,597.97
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	635,000.00	530,000.00	643,784.08
Other	08-109			
Interest and Costs on Taxes	08-112	1,050,000.00	1,010,000.00	1,103,883.42
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	2,703,000.00	1,085,000.00	5,615,190.69
Anticipated Utility Operating Surplus	08-114			
Beach Fees	08-108	750,000.00	750,000.00	752,699.00
Foreclosed Property Registration Fees	08-129	200,000.00	260,000.00	224,500.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	6,528,000.00	4,653,150.00	9,589,610.16

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160	3,000,000.00	3,400,000.00	3,340,307.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	3,000,000.00	3,400,000.00	3,340,307.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
 With Prior Written Consent of the Director of Local Government Services				
 Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Toms River Board of Education- Trash Removal	11-107	262,512.00	264,528.00	283,426.84
Toms River Board of Education- School Security	11-110	230,000.00	230,000.00	251,840.92
Toms River Board of Fire Commissioners Dist. 1 and 2 - Dispatch Software	11-115	55,500.00	53,370.00	53,370.00
Borough of Lavallette - Dispatch Software	11-115	7,575.00	7,280.00	7,280.00
Manchester Township - Dispatch Software	11-115	-	59,502.06	59,502.06
Ocean County - Clean Communities Educational Services	11-116	-	10,000.00	-
South Toms River -Construction Office	11-118	70,000.00	70,000.00	85,853.00
St. Josephs and Donovan Catholic School Security	11-110	40,000.00	40,000.00	43,469.79
Island Heights - Trash Removal	11-108	101,054.30	98,000.00	81,666.68
Barnegat Township - Information Technology	11-109	-	80,000.00	49,530.68

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	766,641.30	912,680.06	915,939.97

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services -				
Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Community Service Officer Program- Ambulance Service Fees	08-243	2,100,000.00	1,750,000.00	2,122,853.92
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	2,100,000.00	1,750,000.00	2,122,853.92

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Safe and Secure Communities Program	10-503		32,400.00	32,400.00
Body Armor Replacement Fund	10-505	10,866.08	9,202.19	9,202.19
Municipal Alliance Against Alcoholism and Drug Abuse	10-506		26,033.00	26,033.00
Drunk Driving Enforcement Fund	10-510	-	43,245.38	43,245.38
Toms River Police Department - STEP Grant	10-518	-	76,157.00	76,157.00
Office of Emergency Mangement Grant	10-537	-	10,000.00	10,000.00
Ocean County AAA ARP Title III			-	-
DMHAS Youth Leadership Grant		-	-	-
Recycling Tonnage	10-569	169,560.10	157,645.38	157,645.38
Ocean County Senior/Caregiver Grant	10-657	120,000.00	139,981.00	139,981.00
Ocean County Senior Transportation Grant	10-657	2,000.00	2,000.00	2,000.00
NJDEP Stormwater Assistance	10-564	25,000.00	-	-
			-	-
Clean Communities	10-602	-	255,146.96	255,146.96
			-	-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
American Rescue Plan (ARP)	10-690		-	-
Homeland Security Grant	10-718	20,873.00	9,454.00	9,454.00
NJDOT-Elevation of Mizzen, Pinta and Ship Ct	10-559		-	-
American Recovery Plan (APR)	10-857	-	935,000.00	935,000.00
American Recovery Plan (APR) Fire Beneficiaries	10-857	-	125,000.00	125,000.00
NJDOT-Elevation of South Ct, North Lagoon	10-559	-	460,390.00	460,390.00
Toms River Police STEP Grant	10-518	-	70,000.00	70,000.00
American Water Environmental	12-701	-	8,430.00	8,430.00
American Rescure Plan Act Title IIIC1	10-857	-	49,590.00	49,590.00
Central Jersey HIF Wellness Grant	12-757	-	20,000.00	20,000.00
NJDOT-Elevation of South Lagoon, Heron Rd and Johnson Road	10-559	303,255.00		-
NJ Boardwalk Preservation Grant	10-675	1,018,441.00		-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	1,669,995.18	2,429,674.91	2,429,674.91

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Cable TV Franchise Fee	08-117	1,325,784.14	1,440,398.64	1,440,398.64
Reserve for Sale of Municipal Assets	08-124	150,000.00	150,000.00	150,000.00
PILOT - Highland Park	08-130	70,000.00	150,000.00	71,207.92
PILOT - Presbyterian Homes	08-130	55,000.00	50,000.00	56,240.32
PILOT - Cox Cro	08-130	120,000.00	190,000.00	120,971.08
PILOT - Toms River Crescent Homes	08-130	67,000.00	70,000.00	67,006.30
Construction Code Fines and Trailer Fees	08-240	700,000.00	600,000.00	717,770.50
Affordable Housing Trust Debt	08-241		-	
Toms River MUA	08-242	1,026,833.00	996,590.00	996,590.00
Reserve for Payment of Debt	08-227	150,000.00	150,000.00	150,000.00
Certificate of Continuing Occupancy	08-244	-	290,000.00	343,050.00
Hospital Bed Tax	08-245	640,000.00	625,000.00	640,707.42
Hotel Tax	08-107	400,000.00	484,000.00	449,541.80
Container Sales	08-247	103,000.00	100,000.00	122,300.00
Capital Surplus	08-228	344,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
ARPA Rev Loss - Security	08-248	-	450,000.00	450,000.00
ARPA Rev Loss - Recreation Improvements	08-248	-	2,287,271.50	2,287,271.50
ARPA Rev Loss - Machinery and Equipment	08-248	-	370,000.00	370,000.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	5,151,617.14	8,403,260.14	8,433,055.48

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
Summary of Revenues				
	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	20,210,000.00	17,300,000.00	17,300,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Total Section A: Local Revenues	08-001	6,528,000.00	4,653,150.00	9,589,610.16
Total Section B: State Aid Without Offsetting Appropriations	09-001	9,479,926.18	8,994,529.78	8,994,530.06
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	3,000,000.00	3,400,000.00	3,340,307.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	766,641.30	912,680.06	915,939.97
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	2,100,000.00	1,750,000.00	2,122,853.92
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	1,669,995.18	2,429,674.91	2,429,674.91
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	5,151,617.14	8,403,260.14	8,433,055.48
Total Miscellaneous Revenues	13-099	28,696,179.80	30,543,294.89	35,825,971.50
4. Receipts from Delinquent Taxes	15-499	4,500,000.00	4,500,000.00	4,841,837.39
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	53,406,179.80	52,343,294.89	57,967,808.89
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	89,377,095.38	88,998,245.15	XXXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	89,377,095.38	88,998,245.15	94,949,060.77
7. Total General Revenues	13-299	142,783,275.18	141,341,540.04	152,916,869.66

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Department of Administration						-		-
Salaries and Wages	20-100	1	354,750.00	310,000.00		310,000.00	296,596.88	13,403.12
Other Expenses	20-100	2	260,125.00	110,125.00		110,125.00	72,247.12	37,877.88
						-		-
Division of Purchasing						-		-
Salaries and Wages	20-101	1	190,000.00	257,000.00		257,000.00	147,977.15	109,022.85
Other Expenses	20-101	2	48,150.00	86,000.00		46,000.00	40,869.31	5,130.69
						-		-
Division of Human Resources						-		-
Salaries and Wages	20-105	1	193,000.00	275,000.00		275,000.00	257,037.95	17,962.05
Other Expenses	20-105	2	87,200.00	125,000.00		125,000.00	21,566.43	103,433.57
						-		-
Division of Information Technology						-		-
Salaries and Wages	20-140	1	400,000.00	390,000.00		390,000.00	318,303.50	71,696.50
Other Expenses	20-140	2	1,631,500.00	985,925.00		1,025,925.00	822,776.50	203,148.50
						-		-
Office of the Mayor						-		-
Salaries and Wages	20-110	1	190,000.00	202,000.00		202,000.00	195,492.95	6,507.05
Other Expenses	20-110	2	27,300.00	27,300.00		27,300.00	8,890.53	18,409.47
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Veterans Commission						-		-
Other Expenses	20-110	2	1,500.00	1,500.00		1,500.00	63.75	1,436.25
						-		-
Department of Law						-		-
Salaries and Wages	20-155	1	450,000.00	234,600.00		239,600.00	237,756.06	1,843.94
Other Expenses						-		-
Legal Services and Costs	20-155	2	900,000.00	600,000.00		800,000.00	622,477.61	177,522.39
Miscellaneous Other Expenses	20-155	2	36,600.00	35,600.00		35,600.00	24,941.83	10,658.17
Labor Negotiations	20-155	2	300,000.00			-		-
						-		-
Rent Leveling Board						-		-
Salaries and Wages	22-197	1	10,500.00	10,500.00		10,500.00	-	10,500.00
Other Expenses	22-197	2	5,250.00	5,250.00		5,250.00	3,175.00	2,075.00
						-		-
Municipal Prosecutor						-		-
Other Expenses	25-275	2	120,000.00	108,600.00		108,600.00	90,050.00	18,550.00
						-		-
Public Defender (P.L. 1997, C.256)						-		-
Other Expenses	43-495	2	50,000.00	47,000.00		47,000.00	8,604.77	38,395.23
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Department of Law (Cont'd)						-		-
Housing Maintenance						-		-
Salaries and Wages	22-196	1	1	1.00		1.00	-	1.00
Other Expenses	22-196	2	1.00	1.00		1.00	-	1.00
						-		-
Municipal Clerk						-		-
Salaries and Wages	20-120	1	550,000.00	510,000.00		510,000.00	438,222.30	71,777.70
Other Expenses	20-120	2	128,950.00	103,850.00		103,850.00	54,511.60	49,338.40
						-		-
Postage						-		-
Other Expenses	20-120	2	80,000.00	80,000.00		80,000.00	57,729.55	22,270.45
						-		-
Office of the Municipal Clerk- Elections						-		-
Salaries and Wages	20-120	1	15,000.00	15,000.00		15,000.00	2,125.05	12,874.95
Other Expenses	20-120	2	16,000.00	16,000.00		16,000.00		16,000.00
						-		-
Office of the Registrar						-		-
Salaries and Wages	20-120	1	145,000.00	138,000.00		138,000.00	130,105.62	7,894.38
Other Expenses	20-120	2	6,900.00	6,900.00		6,900.00	2,704.20	4,195.80
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Township Council						-		-
Salaries and Wages	20-110	1	71,000.00	71,000.00		71,000.00	65,685.35	5,314.65
Other Expenses	20-110	2	13,450.00	13,450.00		13,450.00	4,501.08	8,948.92
						-		-
Department of Finance						-		-
Salaries and Wages	20-130	1	775,000.00	670,000.00		670,000.00	636,978.16	33,021.84
Other Expenses	20-130	2	138,160.00	138,160.00		138,160.00	14,196.74	123,963.26
Audit Services	20-135	2	92,000.00	89,000.00		89,000.00	-	89,000.00
						-		-
Div. of Revenue Administration (Collection of Taxes)						-		-
Salaries and Wages	20-145	1	550,000.00	535,000.00		535,000.00	499,399.70	35,600.30
Other Expenses	20-145	2	154,000.00	154,000.00		154,000.00	92,748.85	61,251.15
						-		-
Department of Recreation						-		-
Salaries and Wages	28-370	1	1,225,000.00	1,160,000.00		1,160,000.00	1,083,875.45	76,124.55
Other Expenses	28-370	2	303,020.00	134,645.00		134,645.00	123,905.15	10,739.85
						-		-
Division of Youth Services						-		-
Salaries and Wages	28-371	1	310,000.00	296,000.00		296,000.00	167,783.31	128,216.69
Other Expenses	28-371	2	12,000.00	12,000.00		12,000.00	11,930.22	69.78

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Department of Roads and Sanitation						-		-
Division of Vehicle Maintenance						-		-
Salaries and Wages	26-315	1	1,625,000.00	1,510,000.00		1,510,000.00	1,385,415.72	124,584.28
Other Expenses	26-315	2	1,300,000.00	1,180,000.00		1,344,000.00	1,233,323.58	110,676.42
						-		-
						-		-
Department of Community Development						-		-
Division of Engineering						-		-
Salaries and Wages	20-165	1	380,000.00	700,000.00		700,000.00	661,645.38	38,354.62
Other Expenses						-		-
Revision, Printing and Maint. of Tax Map	20-165	2	2,000.00	2,000.00		2,000.00	-	2,000.00
Miscellaneous Other Expense	20-165	2	514,850.00	31,100.00		31,100.00	18,390.95	12,709.05
						-		-
Planning Board						-		-
Salaries and Wages	21-180	1	140,000.00	144,200.00		144,200.00	57,725.46	86,474.54
Other Expenses	21-180	2	50,050.00	50,950.00		50,950.00	16,722.45	34,227.55
						-		-
Zoning Board of Adjustment						-		-
Salaries and Wages	21-185	1	130,000.00	97,850.00		97,850.00	84,020.38	13,829.62
Other Expenses	21-185	2	33,550.00	32,350.00		32,350.00	17,117.02	15,232.98

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Department of Community Development (Cont'd)						-	-	
Division of Economic Development						-	-	
Salaries and Wages	20-170	1	260,000.00	257,500.00		257,500.00	92,201.07	165,298.93
Other Expenses	20-170	2	7,050.00	7,050.00		7,050.00	1,799.21	5,250.79
						-	-	
Division of Land Use						-	-	
Salaries and Wages	21-181	1	180,000.00	195,700.00		195,700.00	133,737.56	61,962.44
Other Expenses	21-181	2	2,300.00	1,800.00		1,800.00	457.50	1,342.50
						-	-	
Division of Code Enforcement						-	-	
Salaries and Wages	22-196	1	540,250.00	1,195,000.00		1,195,000.00	886,511.67	308,488.33
Other Expenses	22-196	2	48,125.00	80,150.00		80,150.00	54,076.39	26,073.61
						-	-	
Division of Parks, Buildings and Grounds						-	-	
Salaries and Wages	26-310	1	1,575,000.00	1,490,000.00		1,490,000.00	1,265,387.20	224,612.80
Other Expenses	26-310	2	688,500.00	616,090.00		616,090.00	532,111.47	83,978.53
						-	-	
Demolition of Condemned Buildings						-	-	
Salaries and Wages	22-198	1	1.00	1.00		1.00	-	1.00
Other Expenses	22-198	2	30,000.00	30,000.00		30,000.00	-	30,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court						-		-
Salaries and Wages	43-490	1	800,000.00	790,000.00		790,000.00	690,032.29	99,967.71
Other Expenses	43-490	2	49,780.00	80,000.00		80,000.00	73,278.99	6,721.01
						-		-
Public Safety						-		-
Department of Police						-		-
Salaries and Wages	25-240	1	28,990,000.00	29,522,363.32		29,502,363.32	26,900,595.19	2,601,768.13
Other Expenses	25-240	2	651,000.00	651,000.00		651,000.00	422,317.08	228,682.92
						-		-
Aid to Volunteer Ambulance Companies	25-255	2	78,000.00	78,000.00		78,000.00	13,681.45	64,318.55
						-		-
Purchase of Police Cars	25-240	2	350,000.00	350,000.00		350,000.00	350,000.00	-
						-		-
Community Service Officer Prgm - Ambulance Srv.						-		-
Salaries and Wages	25-261	1	400,000.00	285,000.00		285,000.00	285,000.00	-
Other Expenses	25-261	2	235,000.00			-		-
						-		-
Office of Emergency Management						-		-
Salaries and Wages	25-252	1	10,000.00	1.00		1.00	-	1.00
Other Expenses	25-252	2	13,710.00	13,710.00		13,710.00	1,388.62	12,321.38
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Tax Assessment Administration (Assessment of Taxes)						-		-
Salaries and Wages	20-150	1	610,000.00	645,500.00		645,500.00	540,562.16	104,937.84
Other Expenses	20-150	2	33,825.00	32,825.00		32,825.00	23,065.46	9,759.54
						-		-
						-		-
Department of Roads and Sanitation						-		-
Division of Roads						-		-
Salaries and Wages	26-290	1	3,025,000.00	2,950,000.00		2,950,000.00	2,721,870.81	228,129.19
Other Expenses	26-290	2	1,230,000.00	1,230,000.00		1,110,000.00	376,379.97	733,620.03
						-		-
Division of Sanitation						-		-
Salaries and Wages	26-305	1	2,400,000.00	2,350,000.00		2,350,000.00	1,965,826.93	384,173.07
Other Expenses	26-305	2	154,550.00	154,550.00		134,050.00	119,313.75	14,736.25
						-		-
Division of Recycling						-		-
Salaries and Wages	26-305	1	2,600,000.00	2,590,500.00		2,590,500.00	2,065,148.58	525,351.42
Other Expenses	26-305	2	154,620.00	154,620.00		131,120.00	104,587.89	26,532.11
						-		-
Landfill Expenses	32-465	2	4,055,500.00	3,985,389.00		3,985,389.00	3,634,749.34	350,639.66
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Department of Human Services						-	-	
Local Health Services Act - Ch. 329						-	-	
Division of Animal Control						-	-	
Salaries and Wages	27-330	1	1.00	3,000.00		3,000.00	-	3,000.00
Other Expenses	27-330	2	300,000.00	200,000.00		200,000.00	200,000.00	-
Division of Senior Services						-	-	
Salaries and Wages	27-365	1	80,000.00	1.00		1.00	-	1.00
Other Expenses	27-365	2	1.00	1.00		1.00	-	1.00
						-	-	
Municipal Services Act						-	-	
Other Expenses	26-325	2	1,600,000.00	1,450,000.00		1,450,000.00	363,678.19	1,086,321.81
						-	-	
Unemployment Insurance	23-225	2	25,000.00	25,000.00		25,000.00	-	25,000.00
General Liability	23-210	2	2,130,000.00	1,837,061.00		1,837,061.00	1,438,344.21	398,716.79
Workers Compensation	23-215	2	2,550,000.00	2,176,105.00		2,176,105.00	2,050,657.26	125,447.74
Employee Group Health	23-220	2	19,250,000.00	17,518,705.00		17,313,705.00	14,365,851.47	2,947,853.53
Health Benefit Waiver	23-222	1	550,000.00	520,000.00		520,000.00	-	520,000.00
ARPA - Employee Group Health	23-220	2	-	935,000.00		935,000.00	935,000.00	-
						-	-	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	1,960,000.00	1,950,000.00		1,950,000.00	1,755,699.88	194,300.12
Other Expenses	22-195	2	418,000.00	519,450.00		517,950.00	385,294.23	132,655.77
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
Accumulated Leave	30-415	1	500,000.00	500,000.00		500,000.00	500,000.00	-
						-		-
						-		-
						-		-
Utilities and Bulk Purchases:						-		-
Electricity	31-430	2	780,000.00	750,000.00		675,000.00	532,934.72	142,065.28
Street Lighting	31-435	2	1,430,000.00	1,375,000.00		1,305,000.00	1,079,379.20	225,620.80
Telephone	31-440	2	317,200.00	305,000.00		425,000.00	405,396.25	19,603.75
Water	31-445	2	93,600.00	90,000.00		105,000.00	84,811.55	20,188.45
Natural Gas	31-446	2	142,480.00	137,000.00		147,000.00	108,291.74	38,708.26
Petroleum Products (Fuel Oil)	31-447	2	15,600.00	15,000.00		15,000.00	-	15,000.00
Petroleum Products (Gasoline/Diesel)	31-447	2	2,028,000.00	1,950,000.00		1,950,000.00	1,191,957.96	758,042.04
Sewerage Processing and Disposal	31-455	2	57,200.00	55,000.00		55,000.00	43,596.71	11,403.29
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations (Item 8(A)) within "CAPS"	34-199		97,416,100.00	93,750,929.32	-	93,729,429.32	78,724,564.56	15,004,864.76
B. Contingent	35-470	2	5,000.00	5,000.00	XXXXXXXXXX	5,000.00	-	5,000.00
Total Operations Including Contingent - within "CAPS"	34-201		97,421,100.00	93,755,929.32	-	93,734,429.32	78,724,564.56	15,009,864.76
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	52,184,503.00	52,770,717.32	-	52,755,717.32	46,468,719.71	6,286,997.61
Other Expenses (Including Contingent)	34-201	2	45,236,597.00	40,985,212.00	-	40,978,712.00	32,255,844.85	8,722,867.15

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Prior Year Bills					XXXXXXXXXX	-		XXXXXXXXXX
Creative Management	30-410	2	44,700.00		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		3,906,396.00	3,816,041.00		3,816,041.00	3,816,041.00	-
Social Security System (O.A.S.I.)	36-472		3,800,000.00	3,805,000.00		3,805,000.00	3,449,199.14	355,800.86
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		7,557,617.00	7,529,453.00		7,529,453.00	7,529,453.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
PFRS Adjustments	36-476		25,000.00	25,000.00		25,000.00	144.40	24,855.60
PERS Adjustments	36-476		10,000.00	10,000.00		10,000.00	9,537.33	462.67
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		65,900.00	45,900.00		65,900.00	54,362.41	11,537.59
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		15,409,613.00	15,231,394.00	-	15,251,394.00	14,858,737.28	392,656.72
(F) Judgments	37-480					-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299		112,830,713.00	108,987,323.32	-	108,985,823.32	93,583,301.84	15,402,521.48

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Recycling Tax	32-465	2	170,000.00	170,000.00		170,000.00	139,813.34	30,186.66
						-		-
Stormwater Maintenance						-		-
Salaries and Wages	26-298	1	300,000.00	300,000.00		300,000.00	300,000.00	-
Other Expenses	26-298	2	80,000.00	80,000.00		80,000.00	55,717.65	24,282.35
						-		-
Council on Affordable Housing (COAH)	21-191	2	1.00	10,000.00		10,000.00	-	10,000.00
						-		-
						-		-
						-		-
Relocation Assistance						-		-
Salaries and Wages	21-191	1	5,000.00	5,000.00		5,000.00	-	5,000.00
Other Expenses	21-191	2	5,000.00	5,000.00		5,000.00	-	5,000.00
						-		-
Tax Appeal Refunds	20-150	2	250,000.00	250,000.00		250,000.00	250,000.00	-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		810,001.00	820,000.00	-	820,000.00	745,530.99	74,469.01

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
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					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Toms River Regional Schools - Trash Removal	42-107	2	262,512.00	264,528.00		264,528.00	264,528.00	-
Toms River Board of Education - School Security	42-110	1	230,000.00	230,000.00		230,000.00	225,003.00	4,997.00
Donavan -School Security	42-110	1	40,000.00	40,000.00		40,000.00	34,936.00	5,064.00
Toms River Board of Fire Commissioners Dist. 1 & 2 - Dispatch Software	42-115	2	55,500.00	53,370.00		53,370.00	53,370.00	-
Borough of Lavallette - Dispatch Software	42-115	2	7,575.00	7,280.00		7,280.00	7,280.00	-
Manchester Township - Dispatch Software	42-115	2	-	59,502.06		59,502.06	59,502.06	-
Ocean County - Clean Communities Educational Svcs	42-116	1	-	10,000.00		10,000.00	-	10,000.00
South Toms River - Construction Office	42-118	1	25,000.00	25,000.00		25,000.00	1,306.80	23,693.20
Berkeley Township Construction Office	42-118	1	15,000.00	10,000.00		11,500.00	10,752.00	748.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-	
					-		-	
					-		-	
					-		-	
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					-		-	
					-		-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		635,587.00	699,680.06	-	701,180.06	656,677.86	44,502.20

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
Community Service Officer Program - Ambulance Service						-		-
Salaries and Wages	25-261	1	2,100,000.00	1,515,000.00		1,515,000.00	1,230,010.85	284,989.15
Other Expenses	25-261	2	-	235,000.00		235,000.00	87,407.34	147,592.66
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		2,100,000.00	1,750,000.00	-	1,750,000.00	1,317,418.19	432,581.81

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899	2	100,000.00	100,000.00		100,000.00		100,000.00
Safe and Secure Communities Program	41-503	1	-	32,400.00		32,400.00	32,400.00	-
Body Armor Replacement Fund	41-505	2	10,866.08	9,202.19		9,202.19	9,202.19	-
Municipal Alliance Against Alcoholism and Drug Abuse	41-506	2	-	26,033.00		26,033.00	26,033.00	-
Municipal Alliance - Match	41-506	2	-	6,508.25		6,508.25	6,508.25	-
Drunk Driving Enforcement Fund	41-510	1	-	43,245.38		43,245.38	43,245.38	-
Toms River Police Department - STEP Grant	41-518	1	-	146,157.00		146,157.00	146,157.00	-
Ocean Couty AAA ARP Title III	41-657	2	-	24,981.00		24,981.00	24,981.00	-
Office of Emergency Management Grant	41-537	1	-	10,000.00		10,000.00	10,000.00	-
NJ Americn Water Enviromental Grant Program	40-701	2	-	8,430.00		8,430.00	8,430.00	-
Ocean County Senior/Caregiver Grant Congregate ARP	41-857	2	-	49,590.00		49,590.00	49,590.00	-
Recycling Tonnage Grant	41-569	1	169,560.10	157,645.38		157,645.38	157,645.38	-
Clean Communities Program	41-602	1	-	255,146.96		255,146.96	255,146.96	-
Ocean County Senior/Caregiver Grant	41-657	1	120,000.00	115,000.00		115,000.00	115,000.00	-
Ocean County Senior/Caregiver/ARPC-1 Grant - Match	41-657	1	304,356.00	424,787.00		424,787.00	424,787.00	-
Ocean County Senior Transportation Grant	41-657	1	2,000.00	2,000.00		2,000.00	2,000.00	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
SFSP Fire District Program	41-541	2	29,995.00	29,995.00		29,995.00	29,995.00	-
Central Jersey Health Wellness Grant	40-757	1	-	20,000.00		20,000.00	20,000.00	-
Homeland Security - Tactical Equipment	41-718	2	20,873.00			-	-	-
NJDOT-Elevation of S Lagoon, Heron and Johnson Rds	41-764	2	303,255.00			-	-	-
ARPA Fire Beneficiary	41-857	2	-	125,000.00		125,000.00	125,000.00	-
Homeland Security - SWAT Pole Camera	41-718	2		9,454.00		9,454.00	9,454.00	-
NJDOT-Elevation of South Ct, North Lagoon	41-764	2	-	460,390.00		460,390.00	460,390.00	-
NJDEP Stormwater Assistance	41-564	2	25,000.00			-	-	-
Boardwalk Preservation Fund	41-675	2	1,018,441.00			-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS" (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		2,104,346.18	2,055,965.16	-	2,055,965.16	1,955,965.16	100,000.00
Total Operations - Excluded from "CAPS"	34-305		5,649,934.18	5,325,645.22	-	5,327,145.22	4,675,592.20	651,553.02
Detail:								
Salaries & Wages	34-305	1	3,310,916.10	3,341,381.72	-	3,342,881.72	3,008,390.37	334,491.35
Other Expenses	34-305	2	2,339,018.08	1,984,263.50	-	1,984,263.50	1,667,201.83	317,061.67

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(C) Capital Improvements - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		800,000.00	800,000.00	XXXXXXXXXX	800,000.00	800,000.00	-
						-		-
Vehicle Replacement Program	44-903	2	-	100,000.00		100,000.00	-	100,000.00
						-		-
Capital Projects - Computer Equipment Systems	44-904	2	60,000.00	60,000.00		60,000.00	55,000.00	5,000.00
						-		-
ARPACapital Proj - Security Cameras	44-903	2	-	450,000.00		450,000.00	-	450,000.00
						-		-
ARPACapital Proj -Recreation Improvements	44-903	2	-	2,287,271.50		2,287,271.50	442,885.28	1,844,386.22
						-		-
ARPACapital Proj - Machinery and Equipment	44-903	2	-	370,000.00		370,000.00	348,872.31	21,127.69
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(C) Capital Improvements - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		860,000.00	4,067,271.50	-	4,067,271.50	1,646,757.59	2,420,513.91

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		13,642,628.00	13,161,300.00	-	13,161,300.00	13,161,231.08	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		500,000.00	500,000.00	XXXXXXXXXX	500,000.00	500,000.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		500,000.00	500,000.00	XXXXXXXXXX	500,000.00	500,000.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		20,652,562.18	23,054,216.72	-	23,055,716.72	19,983,580.87	3,072,066.93

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		20,652,562.18	23,054,216.72	-	23,055,716.72	19,983,580.87	3,072,066.93
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		133,483,275.18	132,041,540.04	-	132,041,540.04	113,566,882.71	18,474,588.41
(M) Reserve for Uncollected Taxes	50-899		9,300,000.00	9,300,000.00	XXXXXXXXXX	9,300,000.00	9,300,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		142,783,275.18	141,341,540.04	-	141,341,540.04	122,866,882.71	18,474,588.41

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2023	
Summary of Appropriations		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	112,830,713.00	108,987,323.32	-	108,985,823.32	93,583,301.84	15,402,521.48
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	810,001.00	820,000.00	-	820,000.00	745,530.99	74,469.01
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	635,587.00	699,680.06	-	701,180.06	656,677.86	44,502.20
Additional Appropriations Offset by Revenues	34-303	2,100,000.00	1,750,000.00	-	1,750,000.00	1,317,418.19	432,581.81
Public & Private Programs Offset by Revenues	40-999	2,104,346.18	2,055,965.16	-	2,055,965.16	1,955,965.16	100,000.00
Total Operations Excluded from "CAPS"	34-305	5,649,934.18	5,325,645.22	-	5,327,145.22	4,675,592.20	651,553.02
(C) Capital Improvements	44-999	860,000.00	4,067,271.50	-	4,067,271.50	1,646,757.59	2,420,513.91
(D) Municipal Debt Service	45-999	13,642,628.00	13,161,300.00	-	13,161,300.00	13,161,231.08	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	500,000.00	500,000.00	XXXXXXXXXX	500,000.00	500,000.00	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	9,300,000.00	9,300,000.00	XXXXXXXXXX	9,300,000.00	9,300,000.00	XXXXXXXXXX
Total General Appropriations	34-499	142,783,275.18	141,341,540.04	-	141,341,540.04	122,866,882.71	18,474,588.41

DEDICATED GOLF COURSE UTILITY BUDGET

10. DEDICATED REVENUES FROM GOLF COURSE UTILITY	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	-	-	-
Rents	08-503			
Green Fees		1,800,000.00	1,600,000.00	1,853,482.19
Miscellaneous	08-505	106,900.00	60,000.00	156,280.48
Concession Income		115,500.00	112,000.00	115,500.00
American Rescue Plan Act	08-506	-	300,000.00	300,000.00
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total Golf Course Utility Revenues	08-599	2,022,400.00	2,072,000.00	2,425,262.67

DEDICATED GOLF COURSE UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR GOLF COURSE U	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	950,000.00	830,000.00		830,000.00	761,909.46	68,090.54
Other Expenses	55-502	828,625.00	721,000.00		721,000.00	672,601.39	48,398.61
					-		-
					-		-
					-		-
					-		-
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DEDICATED GOLF COURSE UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR GOLF COURSE UT	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512	100,000.00	400,000.00		400,000.00	388,346.28	11,653.72
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	55,000.00	45,000.00		45,000.00	45,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	9,200.00	12,000.00		12,000.00	11,006.25	XXXXXXXXXX
Interest on Notes	55-523	6,900.00			-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED GOLF COURSE UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR GOLF COURSE UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540				-		-
Social Security System (O.A.S.I.)	55-541	72,675.00	64,000.00		64,000.00	55,963.90	8,036.10
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL GOLF COURSE UTILITY APPROPRIATION	55-599	2,022,400.00	2,072,000.00	-	2,072,000.00	1,934,827.28	136,178.97

DEDICATED ICE RINK UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR ICE RINK UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	650,000.00	610,000.00		587,000.00	582,364.76	4,635.24
Other Expenses	55-502	635,150.00	632,000.00		655,000.00	540,600.22	114,399.78
					-		-
					-		-
					-		-
					-		-
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DEDICATED ICE RINK UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR ICE RINK UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
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					-		-
					-		-
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					-		-

DEDICATED ICE RINK UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR ICE RINK UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512	-	150,000.00		150,000.00	139,055.80	10,944.20
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED ICE RINK UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR ICE RINK UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540				-		-
Social Security System (O.A.S.I.)	55-541	50,000.00	47,000.00		47,000.00	43,840.06	3,159.94
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL ICE RINK UTILITY APPROPRIATIONS	55-599	1,335,150.00	1,439,000.00	-	1,439,000.00	1,305,860.84	133,139.16

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2024 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income:

Disposal of Forfeited Property, Parking Offense Adjudication Act, Potentially Vicious Dog Act, Recreation Trust, Municipal Alliance of Alcohol and Drug Abuse Donations, Developer's Escrow Fund, Veterans Comm. Donations, Public Defender, Historical Preservation Comm., Developers Fees, Network Program Special Events, Open Space Trust Fund, Volunteerism Publicity Campaign, Pedestrian Safety Fund, Youth Services for those "at risk", Storm Recovery, Garden Club/Parks/Rec/Public Land Donations, Recreation Trust Fund, Environmental Learning Ctr. Donations, Camp Discovery Donations, Animal Shelter Donations.St. Opening Trust, Housing & Community Development, Police Equipment Donation Joint Ins Fund, Accumulated Absences, Community Emergency Response Team, Toms River Reg. School Commodity, Toms River Board of Fire Commissioners, Memorial Donations and 250 Anniversary Donations, Developers Escrow Fees, Developers Contribution Special Recreation, Animal Shelter, Special Recreation Trust Donations, Senior Center Srvs Recreation Trust, Sensory Trailer for the Disabled Bequests

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

APPENDIX TO BUDGET STATEMENT

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

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2023

ASSETS	
Cash and Investments	89,694,987.47
Due from State of N.J.(c. 20, P.L. 1961)	23,181.91
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	4,902,025.78
Tax Title Lien Receivable	522,188.50
Property Acquired by Tax Title Lien Liquidation	261,200.00
Other Receivables	112,595.78
Deferred Charges Required to be in 2024 Budget	500,000.00
Deferred Charges Required to be in Budgets Subsequent to 2024	500,000.00
Total Assets	96,516,179.44
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	43,337,083.16
Reserves for Receivables	5,798,010.06
Surplus	47,381,086.22
Total Liabilities, Reserves and Surplus	96,516,179.44

School Tax Levy Unpaid	82,375,360.19
Less: School Tax Deferred	69,853,611.62
*Balance Included in Above "Cash Liabilities"	12,521,748.57

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

	YEAR 2023	YEAR 2022
Surplus Balance, January 1	37,674,221.62	34,129,643.77
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2023: 98.51%, 2022: 98.42%)	349,550,791.44	334,624,668.00
Delinquent Taxes	4,841,837.39	4,408,184.91
Other Revenues and Additions to Income	51,393,369.84	39,571,013.61
Total Funds	443,460,220.29	412,733,510.29
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	132,041,471.12	124,867,915.73
School Taxes (Including Local and Regional)	172,064,585.00	164,181,894.00
County Taxes (Including Added Tax Amounts)	78,387,083.93	72,924,785.57
Special District Taxes	13,450,061.74	12,678,087.38
Other Expenditures and Deductions from Income	135,932.28	406,605.99
Total Expenditures and Tax Requirements	396,079,134.07	375,059,288.67
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	396,079,134.07	375,059,288.67
Surplus Balance, December 31	47,381,086.22	37,674,221.62

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2024 Budget

Surplus Balance, December 31	47,381,086.22
Current Surplus Anticipated in 2024 Budget	20,210,000.00
Surplus Balance Remaining	27,171,086.22

2024

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

3 years. (Population under 10,000)

6 years. (Over 10,000 and all county governments)

years exceeding minimum time period.

Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

**TOWNSHIP OF TOMS RIVER
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The following pages itemize and summarize the Township of Toms River Projected Capital Improvement Program for the next 6 years based upon the best information available. The Capital Improvement Program is designed to be flexible in order to respond to unforeseen circumstances that arise. Therefore, the following pages should be viewed as a planning document that will continually evolve reflecting the current and expected needs of the Township.

The highest priority has been placed on the replacement of old infrastructure including but not limited to street/roads, drainage facilities, bulkheads, recreational facilities and other Township facilities. It is critical to address the ongoing maintenance and repair of aging infrastructure to assure that the facilities remain operational for our residents. Funding has also been allocated for the replacement of aging equipment under the Township's overall equipment replacement program to ensure critical services such as trash collection, recycling and storm recovery operations can be safely and effectively maintained.

The Capital Projects identified herein reflect plans of the governing body and will only become effective upon successful passage of the applicable ordinances.

CAPITAL BUDGET (Current Year Action) 2024

Local Unit

TOWNSHIP OF TOMS RIVER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
Acquisition and Improvements of Pier		2,000,000.00				100,000.00		1,900,000.00	
		-							
Surf Club Boardwalk Expansion and Improvements to Pavillion		4,118,441.00				155,000.00	1,018,441.00	2,945,000.00	
		-							
Elevation and Improvements to Roads		9,575,000.00				250,000.00		4,750,000.00	4,575,000.00
		-							
Construction and Improvement to Parks		1,000,000.00				50,000.00		950,000.00	
		-							
Acquisiton and Replacement of Vehicles and Equipment		8,423,000.00				50,000.00		950,000.00	7,423,000.00
		-							
Improvement to Township Facilities		1,210,000.00							1,210,000.00
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	26,326,441.00	-		-	605,000.00	-	1,018,441.00	11,495,000.00
									13,208,000.00

CAPITAL BUDGET (Current Year Action) 2024

Local Unit TOWNSHIP OF TOMS RIVER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

CAPITAL BUDGET (Current Year Action) 2024

Local Unit

TOWNSHIP OF TOMS RIVER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
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TOTAL - ALL PROJECTS	XXXXX	26,326,441.00	-	-	605,000.00	-	1,018,441.00	11,495,000.00	13,208,000.00

6 YEAR CAPITAL PROGRAM - 2024 to 2029 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF TOMS RIVER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2024	5b 2025	5c 2026	5d 2027	5e 2028	5f 2029
		-							
Acquisition and Improvements of Pier		2,000,000.00		2,000,000.00					
		-							
Surf Club Boardwalk Expansion and Improvements to Pavillion		4,118,441.00		4,118,441.00					
		-							
Elevation and Improvements to Roads		9,575,000.00		5,000,000.00	915,000.00	915,000.00	915,000.00	915,000.00	915,000.00
		-							
Construction and Improvement to Parks		1,000,000.00		1,000,000.00					
		-							
Acquisiton and Replacement of Vehicles and Equipment		8,423,000.00		1,000,000.00	2,375,000.00	1,262,000.00	1,262,000.00	1,262,000.00	1,262,000.00
		-							
Improvement to Township Facilities		1,210,000.00			245,000.00	215,000.00	250,000.00	250,000.00	250,000.00
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXXX	26,326,441.00	XXXXXXXXXX	13,118,441.00	3,535,000.00	2,392,000.00	2,427,000.00	2,427,000.00	2,427,000.00

6 YEAR CAPITAL PROGRAM - 2024 to 2029 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF TOMS RIVER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2024	5b 2025	5c 2026	5d 2027	5e 2028	5f 2029
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TOTAL - ALL PROJECTS	XXXXX	26,326,441.00	XXXXXXXXXX	13,118,441.00	3,535,000.00	2,392,000.00	2,427,000.00	2,427,000.00	2,427,000.00

6 YEAR CAPITAL PROGRAM - 2024 to 2029 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit TOWNSHIP OF TOMS RIVER

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment
	-			-					
Acquisition and Improvements of Pier	2,000,000.00			100,000.00			1,900,000.00		
	-			-					
Surf Club Boardwalk Expansion and Improvements to Pavillion	4,118,441.00			155,000.00		1,018,441.00	2,945,000.00		
	-			-					
Elevation and Improvements to Roads	9,575,000.00			478,750.00			9,096,250.00		
	-			-					
Construction and Improvement to Parks	1,000,000.00			50,000.00			950,000.00		
	-			-					
Acquisiton and Replacement of Vehicles and Equipment	8,423,000.00			421,150.00			8,001,850.00		
	-			-					
Improvement to Township Facilities	1,210,000.00			60,500.00			1,149,500.00		
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TOTAL - THIS PAGE	26,326,441.00	-	-	1,265,400.00	-	1,018,441.00	24,042,600.00	-	-

**6 YEAR CAPITAL PROGRAM - 2024 to 2029
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit TOWNSHIP OF TOMS R

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment
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**6 YEAR CAPITAL PROGRAM - 2024 to 2029
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit TOWNSHIP OF TOMS R

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment
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TOTAL - ALL PROJECTS	26,326,441.00	-	-	1,265,400.00	-	1,018,441.00	24,042,600.00	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2024

RESOLUTION Item 8

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

- (a) \$ 89,377,095.38 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
- (d) \$ 3,066,027.51 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ - (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

	Ayes <div style="border: 1px solid black; padding: 5px; margin: 5px;"> Justin Lamb George Lobman Lynn O'Toole Craig Coleman </div>	Nays <div style="border: 1px solid black; padding: 5px; margin: 5px;"> David Ciccozzi James Quinlisk </div>		Abstained <div style="border: 1px solid black; padding: 5px; margin: 5px;"> Thomas Nivison </div>
				Absent <div style="border: 1px solid black; height: 40px; margin: 5px;"></div>

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	20,210,000.00
Miscellaneous Revenues Anticipated	13-099	\$	28,696,179.80
Receipts from Delinquent Taxes	15-499	\$	4,500,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	89,377,095.38
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			\$ -
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			
	07-192	\$	-
Total Revenues	13-299	\$	142,783,275.18

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 97,421,100.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 15,409,613.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 5,649,934.18
(c) Capital Improvements	44-999	\$ 860,000.00
(d) Municipal Debt Service	45-999	\$ 13,642,628.00
(e) Deferred Charges - Municipal	46-999	\$ 500,000.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 9,300,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 142,783,275.18

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 22 day of May, 2024. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2024 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 22 day of May, 2024, mcruglio@tomsrivertownship.com, Clerk

Signature

TOWNSHIP OF TOMS RIVER

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2023	APPROPRIATIONS	FCOA	Appropriated		Expended 2023		
		2024	2023				for 2024	for 2023	Paid or Charged	Reserved	
Amount to be Raised By Taxation	54-190	3,066,027.51	3,051,541.97	3,071,822.60	Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	
					Salaries & Wages	54-385-1				-	
Interest Income	54-113	5,000.00	5,000.00	155,850.09	Other Expenses	54-385-2				-	
					Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	
Reserve Funds:	54-101	161,542.49		74.00	Salaries & Wages	54-375-1	400,000.00	400,000.00	400,000.00	-	
					Other Expenses	54-372-2	450,000.00	400,000.00	57,949.65	342,050.35	
					Historic Preservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	
					Salaries & Wages	54-176-1				-	
					Other Expenses	54-176-2				-	
										-	
					Acquisition of Lands for Recreation and Conservation	54-915-2		555,641.97	418,433.35	137,208.62	
Total Trust Fund Revenues:	54-299	3,232,570.00	3,056,541.97	3,227,746.69	Acquisition of Farmland	54-916-2				-	
Summary of Program					Down Payments on Improvements	54-902-2					-
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	
Year Referendum Passed/Implemented:			11/1/2000								
			(Date)								
Rate Assessed:		\$	0.0150		Payment of Bond Principal	54-920-2	1,252,900.00	966,900.00	966,900.00	xxxxxxxxxx	
Total Tax Collected to date:		\$	40,475,262.58		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx	
Total Expended to date:		\$	37,654,864.27		Interest on Bonds	54-930-2	473,770.00	734,000.00	733,937.67	xxxxxxxxxx	
Total Acreage Preserved to date:			163212.742		Interest on Notes	54-935-2	655,900.00	-		xxxxxxxxxx	
			(Acres)								
Recreation land preserved in 2023:			0.000		Reserve for Future Use	54-950-2				-	
			(Acres)								
Farmland preserved in 2023:			0.000		Total Trust Fund Appropriations:	54-499	3,232,570.00	3,056,541.97	2,577,220.67	479,258.97	
			(Acres)								

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

Contracting Unit: TOWNSHIP OF TOMS RIVER

Year Ending: December 31, 2023

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

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

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

24-Apr-24
Date

mcruglio@tomsrivertownship.com
Clerk of the Governing Body