

# THE COST OF COMMUNITY SERVICES IN MONMOUTH COUNTY, NEW JERSEY

Commissioned by  
the Monmouth  
Conservation  
Foundation



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*American Farmland Trust*

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by:

Melissa Adams  
Julia Freedgood

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Melissa Adams  
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## EXECUTIVE SUMMARY

Residents of Monmouth County, New Jersey value farms, forests, and open space for their scenic, recreational, and environmental benefits. But some may question protecting these important natural resources because they do not recognize the economic value that open land contributes to local communities and the region. The findings of this study prove that farm and open land are good for the local tax base.

## EXECUTIVE SUMMARY

As communities face growth, development often is promoted to pay for it. But this strategy fails to consider the on-going costs of development due to demands for public services, such as education, public works, fire and police protection. Cost of Community Services analyze the net impact of different land uses on local budgets. The Monmouth Conservation Foundation hired American Farmland Trust to conduct COCS studies in five townships in Monmouth County: Freehold, Middletown, Wall, Upper Freehold, and Holmdel. AFT found that open lands make a positive fiscal impact, while residential development is a financial drain.

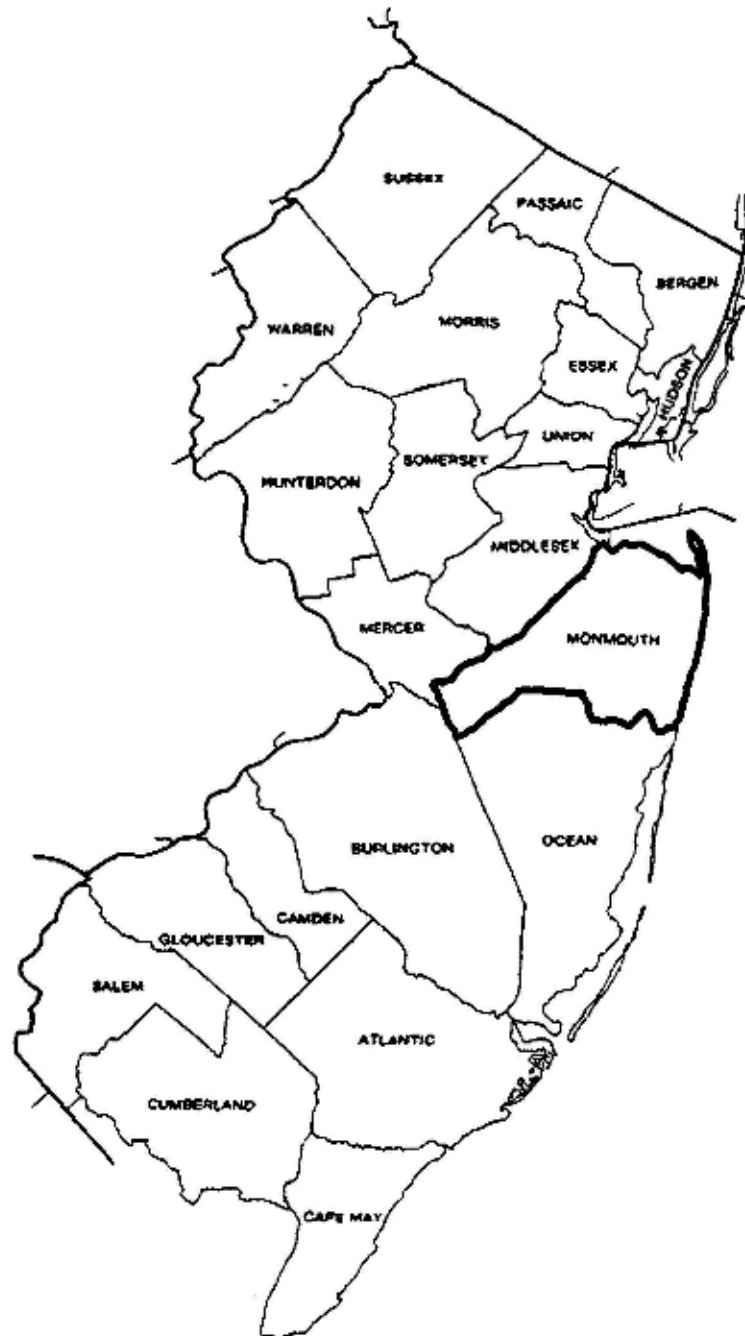
Long-term studies in other states have shown that towns with more commercial and industrial development tend to have higher tax bills. While the Monmouth County townships' annual costs of commercial and industrial development were low, communities should be wary of the costs of development over time. Commercial and industrial development often does appreciate slowly, so its value actually decreases over time. Also, new commercial and industrial development tends to increase residential development by attracting new workers to the area, thereby increasing community costs. Also, once a certain level of development is reached, expenditures may be required for facilities that have little benefit to residents. In addition to negative impacts on taxes, commercial and industrial development may also have unwanted secondary impacts on the community, such as increased traffic and pollution. Therefore, long-term impacts of each land use should be considered along with the point-in-time results of this study.

*The findings of this study prove that farm and open land are good for the local tax base.*

While the pattern of findings is similar, differences in tax rate, population, and budget structure make each township unique. These differences should be acknowledged to avoid direct comparisons between the township findings. For example, although Middletown has the lowest net cost for residential development of the five townships studied, it also has the highest tax rate. Therefore, Middletown residents paid more for their services than residents in the other townships. If Middletown's tax rate were lower, the cost per dollar of revenue for residential development would have been even higher.

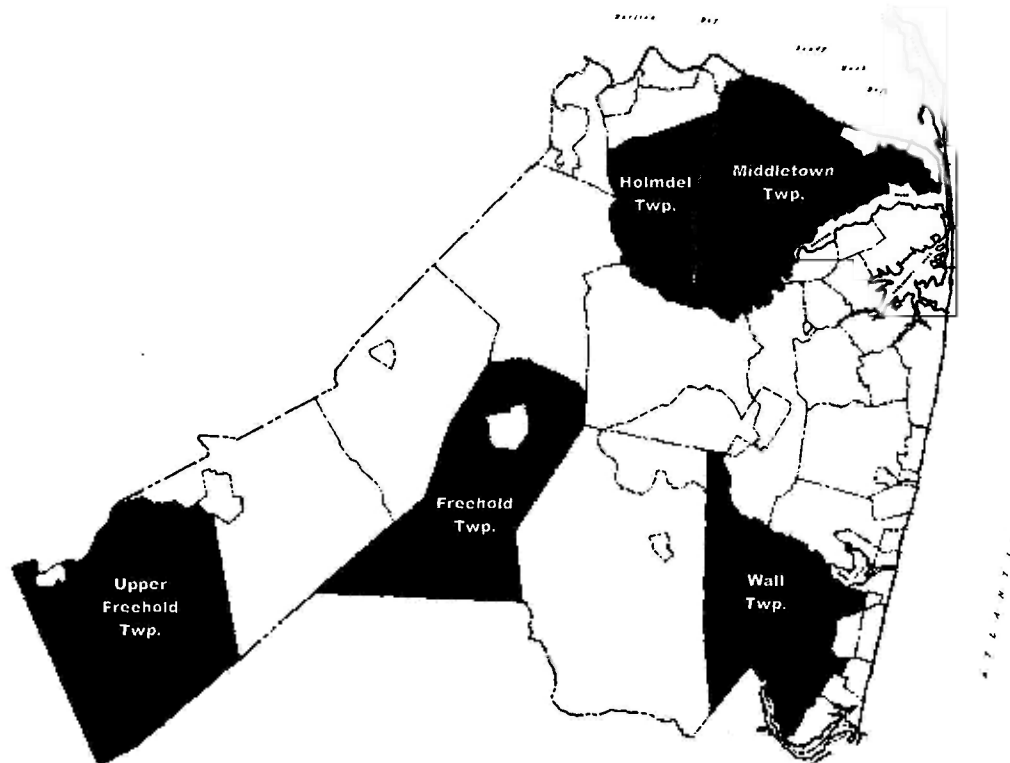
Township leaders and residents of Monmouth County need balanced and reliable information to help them understand the fiscal impacts of different land uses. The results of this study provide clear evidence that farm and open land contribute to the financial well-being of Monmouth County. These findings support the protection of farm and open land as a critical component of a comprehensive plan to balance land uses in the county. Sound planning is necessary to manage growth and development and protect natural resources for future generations.

MAP SHOWING MONMOUTH COUNTY, NEW JERSEY



Source: New Jersey Municipal Data Book 1998 Ed.,  
Information Publications, Palo Alto, 1998.

## MAP OF MONMOUTH COUNTY TOWNSHIPS IN STUDY



Source: Monmouth County Planning Board, 1998

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## INTRODUCTION

New Jersey's central location between the cities of New York and Philadelphia continually attracts new residents and increases growth pressures in the state. Although it is the fourth smallest state in the United States geographically<sup>1</sup>, New Jersey is the most densely populated state in the U.S.<sup>2</sup>, with an average of 1,036 persons per square mile.<sup>3</sup> Over the past 50 years, growth patterns in New Jersey have been dominated by suburban development. Since 1950, New Jersey has lost more than 1 million acres of farmland.<sup>4</sup> As population continues to expand, remaining forests and farmland in New Jersey will be sacrificed for new housing unless some of this open space is saved for future generations.

Out of a total of 4.8 million acres of land in New Jersey, the state has permanently preserved 922,000 acres through various programs. The Green Acres program, administered by the New Jersey Department of Environmental Protection, has permanently protected more than 460,000 acres of farmland and open space in the state since its inception in 1961. The state also has protected approximately 38,000 acres of farmland since 1985 by purchasing development rights to the land.

New Jersey also has a farmland assessment program, which is enacted at the local level. This program taxes qualified farmland at its use value rather than the market value of the land. This incentive helps the farming industry survive by taxing the land in active agriculture at a rate that is more consistent with how the land is being used. COCS studies show that this makes sense, because farmland requires fewer public services than developed land.

Governor Christine Todd Whitman recently submitted a proposal to borrow \$1 billion to protect one half of the state's remaining two million acres of undeveloped land over the next ten years.<sup>5</sup> She proposes to protect 500,000 acres of farmland, 200,000 acres of open space for recreation, 100,000 acres for watershed protection, and 200,000 for greenways, trails and corridors. This resolute effort to preserve open space reflects growing concern among New Jersey residents to actively protect the state's landscape and quality of life from the impacts of growth.

### Monmouth County

One of the regions of New Jersey which has been experiencing rapid growth and development is Monmouth County. Located in central New Jersey, it is comprised of 53 diverse municipalities. Bedroom communities have developed in the county due to its central location between New York City and Philadelphia as well as other nearby employment centers. Quality education, parks, and the availability of retail stores and entertainment also attract residents to communities within the county. From the expansive shore to dense woodlands to open farmland, Monmouth County offers a combination of scenic landscapes. This combination of alluring attributes has resulted in an 82 percent increase in population since 1960.<sup>6</sup> Unmanaged growth has caused increasing development pressures throughout the county.

## INTRODUCTION

*As population continues to expand, remaining forests and farmland in New Jersey will be sacrificed for new housing unless some of this open space is saved for future generations.*

### Monmouth Conservation Foundation

The Monmouth Conservation Foundation (MCF) is a private, nonprofit land conservation organization that was established in 1977. MCF is devoted to preserving open space and maintaining quality of life for residents throughout Monmouth county. MCF is the only countywide group devoted exclusively to open space preservation and has already saved more than 2,700 acres of land.<sup>7</sup> In response to increasing growth pressures, MCF commissioned American Farmland Trust to conduct this Cost of Community Services study in each of five townships within the county. The five townships MCF identified are Freehold, Middletown, Upper Freehold, Wall, and Holmdel. The findings of these analyses are included in this report.

*Unmanaged growth has increased development pressures throughout the county.*

### American Farmland Trust

American Farmland Trust is the only private, nonprofit conservation organization dedicated to protecting the nation's strategic agricultural resources. Founded in 1980, AFT works to stop the loss of productive farmland and to promote farming practices that lead to a healthy environment. New Jersey is a key state in AFT's mid-Atlantic region due to the threats to its agriculture.

American Farmland Trust developed the COCS methodology to investigate three common claims:

1. Residential development lowers property taxes by increasing the tax base;
2. Farm and forest land receive an unfair tax break when they are assessed at their current use instead of at their potential use for development;
3. Open lands, including productive agricultural and forestlands, are interim uses awaiting conversion to their "highest and best" use.

### What is a COCS Study?

COCS studies are a straightforward way to assess the fiscal impacts of different land uses at a point in time. They are snapshots in time of costs versus revenues based on current land use. Unlike traditional fiscal impact analysis, they are not predictive, but are based on a case study of a real place in real time.

The process of conducting a COCS study is relatively straightforward and easy to understand. Local budgetary information is allocated to land use categories, which are usually (1) residential development, (2) commercial/industrial development, and (3) farmland and open space. The studies rely on financial data and in-depth interviews with town officials to understand how revenues were generated and how appropriations were spent for a recent year.

COCS studies were inspired by a 1986 AFT report, *Density Related Public Costs*, which compared the costs of serving hypothetical low-density developments to the costs of higher-density

developments. Although the study used a different methodology, some of the findings were similar. For example, in Loudon County, Virginia, every dollar generated in residential revenues required up to \$1.28 in public services. Farmland required as little as 11 cents for every dollar raised.

The Piedmont Environmental Council followed Density Related Public Costs with a study of the fiscal impacts of land use in Clarke County, Virginia. They used three basic land use categories, residential, commercial/industrial, and farmland/open space. AFT adapted this convention for subsequent studies of Hebron, Conn. (1986), and Dutchess County, N.Y. (1989), and upon peer review, refined the method in three studies of the Connecticut River Valley in Massachusetts (1992). Since then, AFT and other organizations throughout the country have conducted at least 58 COCS studies (see Appendix I).

The COCS findings are a useful tool to understand current conditions, but do not provide data about long-term costs associated with different land uses. Ad Hoc Associates has conducted complementary studies about the long-term fiscal impacts of various land uses on a community. Their findings provide additional context for this report. Ad Hoc Associates' case studies analyzed the relationship between land conservation, development, and property taxes in New York, Maine, Vermont, and Connecticut. They investigated both short-term and long-term impacts of different types of land uses on the overall tax base as well as on the actual tax bills paid by town residents.

These studies found that, in the short term, development increases the tax base by adding property value, whereas land protection limits the potential for these initial increases in tax revenue. However, once costs of services were included in the analysis, Ad Hoc's studies state that development demands a much higher level of services than open land.

In the long term, Ad Hoc Associates found that tax bills tend to be highest in towns with the most commercial and industrial activity.<sup>8</sup> Several reasons are given for this. Commercial development and residential development tend to go together, as new businesses attract workers who demand housing. This additional residential development creates the need for higher municipal expenditures to provide public services to these new residents. Another reason that commercial and industrial development tends to increase tax bills is that it does not appreciate as rapidly as open land or residential development. A commercial development that originally represented 10 percent of the tax base may over time only represent 5 percent of the tax base – due only to differences in the rates of appreciation.<sup>9</sup> Also, more services may be offered in more developed townships, which require more spending and a higher tax base.<sup>10</sup> These findings complement COCS study findings and provide an important perspective on the effects of development over time.

This COCS study found that farm and open land have a net positive impact on local budgets in Monmouth County. Residential development was found to have high service costs, resulting in a net drain on local budgets. Commercial and industrial development has been found through other studies to increase taxes over time. This information is important for townships in Monmouth County, as it supports balanced land use planning to control future growth.

*This COCS study found that farm and open land have a net positive impact on local budgets in Monmouth County.*

*Ad Hoc Associates found that tax bills tend to be highest in towns with the most commercial and industrial activity.*

### **Organization of Report**

This report is divided into four main sections: Townships, Method, Findings, and Discussion. The Townships section gives a brief historic and demographic profile for each township in the study. The Method section lists the basic steps in a COCS study and describes how the process worked in Monmouth County. The Findings section reports the results for each township including final land use ratios. The Discussion section analyzes these findings and explores future implications for the townships and the overall county.

## TOWNSHIPS

The Monmouth Conservation Foundation identified five townships interested in participating in this COCS study. They are Freehold, Middletown, Wall, Upper Freehold, and Holmdel. AFT conducted a separate case study for each township.

## TOWNSHIPS

MCF chose these townships to represent the diverse range of communities that exists within the county. These townships differ in economic and demographic conditions, land use structure and current stage of growth. The table below shows the variations between the townships in land area, population, density, median household income and median home value. Following the table is a brief profile of each township.

Monmouth County Township	Land Area (sq. miles)	Population (1996 estimate, U.S. Census)	Density (pop. / sq. mile)	Median Household Income	Median Home Value*
Freehold	37	28,847	779	\$58,756	\$204,500
Middletown	41	68,327	1666	\$54,053	\$187,700
Wall	31	22,615	729	\$46,301	\$190,800
Upper Freehold	47	3,771	80	\$55,309	\$202,200
Holmdel	17	14,099	787	\$83,975	\$374,300
Source: The New Jersey Municipal Data Book – 1998 Edition. * median property value for a single family home					





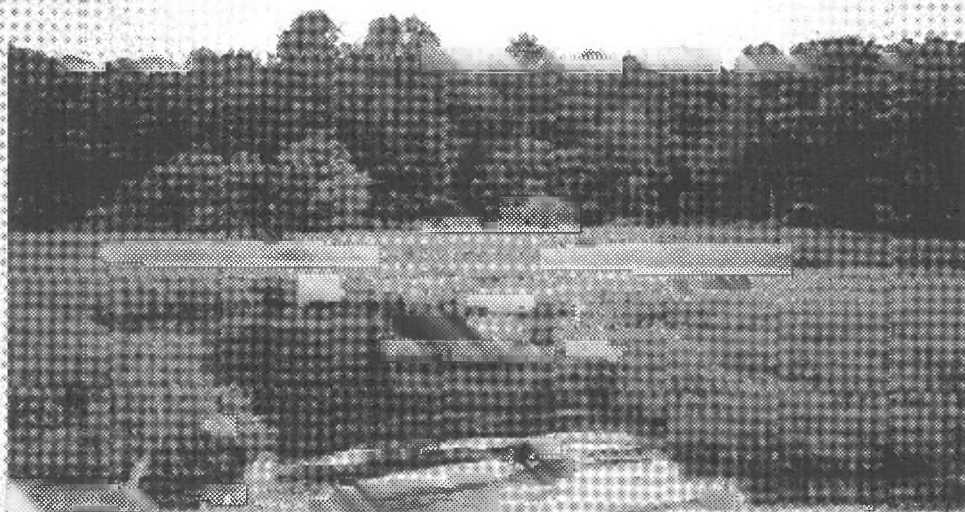
## Freehold Township

New homes built on the edges of farmland are forever changing the landscape of Freehold Township.

Freehold Township is located in the western part of Monmouth County. Established in 1693, Freehold is one of the three original townships in the county. It was named for seventeenth century property owners who held their possessions "free and clear" and were therefore called "Freeholders".<sup>11</sup> In 1919, a small area in the center of Freehold Township separated to become a borough and has operated with its own government structure ever since.

Freehold Township supports significant commercial activity including Freehold Raceway, the oldest daytime harness racetrack in the country, and the large Freehold Raceway Mall. The township offers a wide range of public services and maintains a number of parks for family use. Over the past 30 years, its population has more than doubled in size, from 13,185 in 1970 to approximately 28,847 in 1996.<sup>12</sup> Population growth supported the development of single-family homes, condominiums, and townhouses across its once rural landscape.

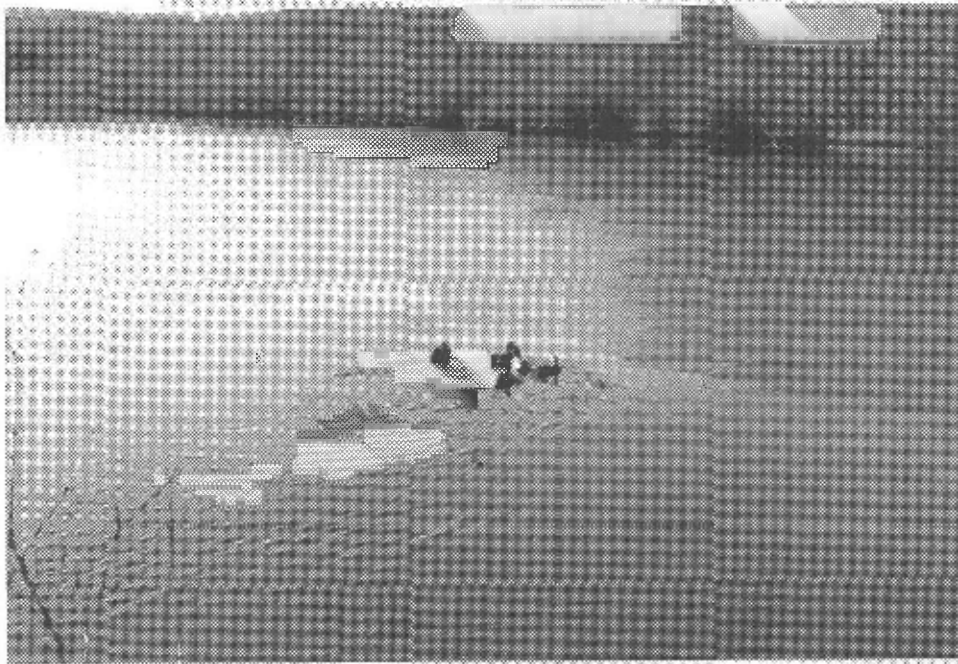
## Middletown Township



Middletown residents cherish their views, such as this one at Hunts Crossing.

Middletown has the largest population of the five townships in the study. The township is within the earliest settled area of New Jersey and already had a population of about 8,000 as early as 1880. Middletown developed as a transportation center, using waterways, railroads, and roads to ship farm produce to nearby cities. It experienced growth in population and development earlier than most other townships in the county. By 1923, most land within this township was already developed in some way, with only fifteen percent of Middletown remaining vacant.<sup>13</sup> The majority of development within the township consists of established residential neighborhoods, with commercial development mainly concentrated along major transportation routes. In 1996, the population of Middletown had grown to approximately 68,000 residents.<sup>14</sup>

On the eastern edge of Middletown, the beautiful Navesink River leads directly into the ocean to the northeast. Navesink means "fishing place" in the language of its native Lenni-Lenape American Indians. This area is still a popular place to enjoy recreation and scenic views, and many luxurious homes have been built along its shores. The forests and open fields at a number of scenic parks located throughout the township also add to the township's recreational opportunities.



Wall  
Township

Hurley's Pond, one of the inland water bodies in Wall Township offers a peaceful refuge.

Wall Township is located in the southeastern section of Monmouth County, with close proximity to the Atlantic shore. Inland waterways also contribute to Wall's diverse natural landscape. Wall also has convenient highway access for commuting to nearby employment centers. The township's commercial development includes an airport, racetrack, industrial centers and retail establishments. From 1970 to 1995, Wall's population grew by 37 percent.<sup>15</sup> Wall is similar to Frechold in terms of population size (22,615) as well as density (661 residents per square mile).<sup>16</sup> Faced with residential and industrial growth, Wall dedicated public funds to open space acquisition in the 1998 budget. By preserving the assets that make Wall a popular place to live, the township is planning for the future of this attractive community.



## Upper Freehold Township



Horse farms are an important part of the agricultural industry in Upper Freehold Township.

Upper Freehold, located in the far southwestern portion of Monmouth County, is a rural township that has maintained a viable farming industry since the eighteenth century. A wide variety of produce is grown in Upper Freehold. One of the state's only two commercial goat dairies is in Upper Freehold, as well as a number of horse farms. The township has been proactive in terms of protecting its farmland in the state's farmland assessment program.

There is minimal commercial activity within the township, with single family homes contributing to most of the residential development. Upper Freehold has the largest land area of the five towns (4.7 square miles) and the smallest population (3,771 as of 1996).<sup>16</sup> But although the population is still quite small relative to the other townships in the study, U.S. Census estimates show that Upper Freehold has experienced a 50 percent increase in population since 1970. Roads within the township are frequently used for commuting, by local residents as well as by commuters from neighboring communities.

Officials of Upper Freehold are committed to maintaining a country lifestyle for its residents. They make it clear to residents that fewer public services are provided in Upper Freehold than in other communities. In return, residents have a relatively low tax rate and are able to enjoy the rural atmosphere that exists in Upper Freehold.

This township is proud to offer large open spaces and a commitment to preserving the agricultural industry that is becoming increasingly vulnerable to suburban growth in New Jersey.



## Holmdel Township

The rural landscape is changing in Holmdel Township as new industrial development is occurring on once productive farmland.

The area that is now Holmdel was originally part of Middletown. In 1837, Holmdel separated from Middletown and was established as its own township. Holmdel originated as a quiet farming community with few commercial enterprises. Farmers in Holmdel grew potatoes, wheat and corn in the southern part of the township and fruits and berries in the north.<sup>17</sup> Holmdel's agricultural heritage currently is being preserved through two township-owned farms as well as the restored eighteenth century Longstreet Farm, open to the public at one of the county parks.

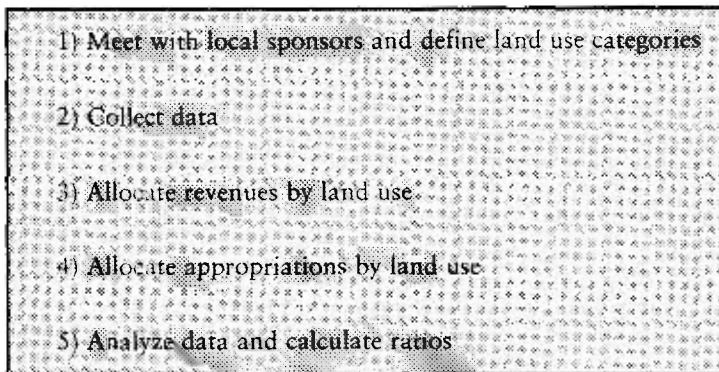
Since the 1950s, the presence of major industries such as Lucent Technologies and Mattel has attracted increasing numbers of professionals to the township. Population in Holmdel has more than doubled over the past 25 years, from 6,117 in 1970 to an estimated 14,099 in 1996.<sup>18</sup> New residents are mostly middle to upper class white-collar employees working either in local industry or commuting to nearby metropolitan centers.<sup>19</sup> Maintaining quality education has been an ongoing priority within the township and the growing population of school age children has caused numerous school expansions since the 1950s. Although Holmdel has been able to retain much of its rural character, growth continues to shape the township into a wealthy bedroom community. Concerned about recent growth and development, a citizens group has recently formed to promote sound land use planning and preserve natural resources and open space within the township.<sup>20</sup>

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## METHODOLOGY

American Farmland Trust follows five basic steps when conducting a Cost of Community services study:

## METHODOLOGY



The following description explains how these steps were followed in the five Monmouth County townships AFT studied for this report.

### 1) Meet with local sponsors and define land use categories

On May 28, 1998 a meeting took place in Freehold, New Jersey with representatives from the townships, MCF, and AFT. The purpose of this meeting was to discuss the COCS process with all of the participants in the study. It was agreed at this meeting that the following land use categories would be appropriate for the study: 1) residential development, 2) commercial and industrial development, and 3) farmland and open land. It was also decided that the 1997 calendar year budget would be used because this was the most recent year with closed books.

### 2) Collect data

Appointments were scheduled with the contacts from each township to begin collecting data. At these initial meetings, contact information was obtained and scheduling of interviews began with township officials and department heads. The purpose of these additional interviews was to obtain relevant information and to collect necessary documents. The following materials were gathered to conduct the analysis for each township:

#### Necessary Documents from each township:

- 1998 Municipal Data Sheet - includes modified 1997 budget numbers to be used in this study
- 1997 SR3A form - includes assessed property values broken down by land use classifications
- 1997 Assessors Report to Monmouth County Board of Taxation - includes property exempt from taxation broken down by classification
- Monmouth County Board of Taxation General Tax Rate Certification Schedule 1997
- Proposed School Budget for 1996-1997
- 1997 budgets for each fire district (if applicable)
- 1997 reports of calls made for fire, police, first aid, building inspections, and others per interviews with department heads

The following additional documents were not necessary for the financial portion of the analysis. However, they were reviewed if available to gain a better understanding of the current issues existing within each township.

Additional Documents:

- 1997 annual report
- most recent master plan
- zoning map/requirements
- township code/policy statement

Township Services:

Each township handles the provision of public services differently. The following is a description of the services that are provided in each township and an explanation as to whether or not budgets related to these services were included in this study.

*Schools:* The county superintendent keeps budgets for Monmouth County schools. Therefore, revenues and appropriations for education are not included in the general municipal budgets. Total revenues and appropriations for schools (kindergarten through grade 12) were added to the general municipal budgets. School costs are a substantial part of the expenses funded by taxpayers, so to leave them out of the analysis would inaccurately reflect the needs for these residential services within each township.

School budgets from 1996-1997 were used to represent calendar year 1997, under the assumption that the budget for fall of 1996 is close to that for fall of 1997. Freehold and Upper Freehold are within regional school districts, so the applicable portion of the regional school budget for each township was determined.

*Fire:* Fire services differ among the five townships. Middletown, Upper Freehold and Holmdel have contracted out with separate fire companies, which raise revenue on their own. Township contributions to these fire companies are included in the general budget.

Freehold and Wall have volunteer fire districts. These townships do not include revenues or appropriations for fire in the general budget, but do collect taxes to fund fire services and distribute this revenue to the fire districts. Therefore, for Freehold and Wall townships, the portion of the fire budget raised through taxes was added to both revenues and appropriations in the general budget.

*Police:* Middletown, Wall, Freehold and Holmdel have police departments as part of the township administration. Therefore these townships have police revenues and appropriations reflected in the general budget. New Jersey state police provide services in Upper Freehold so police services are not included in this township level analysis.

*Water/Sewer:* In Freehold and Wall, water and sewer services are provided through a separate enterprise fund, and therefore are not included in the budgets to be allocated. Revenues are generated by ratepayers, collected through the township, and directly distributed to cover appropriations required for these utilities. The amount raised is generally equal to the amount



spent on these utilities. Any differences between the allocation of revenues among land uses and the allocation of appropriations among land uses would have had a very negligible affect on the findings.

Holmdel does not provide water to its residents and only provides sewer services to approximately half of the township. These sewer services are not included in this analysis because they also are funded by user fees and operate separately from the township.

Upper Freehold does not provide water and sewer services to residents. Middletown pays a private company to provide water and sewer services to residents. Therefore water and sewer are not included in the analysis for either of these two townships. Wall includes a separate water/sewer budget at the end of the general 1997 budget, but revenues are equal to appropriations for these utilities. By consistently leaving water and sewer out of all budgets, all townships in the study were treated the same way with respect to the operation of these utilities.

### 3) Allocate revenues by land use

Interviews were conducted with town officials to allocate all 1997 revenues into the three land use categories. In the interviews, officials were asked how each revenue was generated: by residents, businesses, or open lands. For each line item, it was determined which land use, or combination of land uses, generated the funds. Items generated by residents, such as commuter parking fees or neighborhood recycling, were considered residential. Items generated by businesses, such as alcohol license fees, were considered commercial/industrial. Items generated by parks or farmland, such as a grant for open space acquisition, were allocated to the farm/open lands category. Most items were not generated entirely by one land use, but were split between the land uses. For example, for a particular line item, 75 percent was allocated to residential, 15 percent to commercial/industrial, and 10 percent to farm/open land. For some items, such as fees and licenses, detailed reports were analyzed in order to determine the total percentage breakdown.

### 4) Allocate appropriations by land use

Interviews were conducted with town officials to allocate all 1997 appropriations into the three land use categories. In the interviews, officials were asked how each appropriation was spent: on residents, businesses, or open lands. For each line item, the land use, or combination of land uses, that required the funds was determined. Items demanded by residents, such as school expenses, were considered residential. Items demanded by businesses, such as police calls responding to alarms in stores or snow plowing a mall parking lot, were considered commercial/industrial. Items demanded by parks or farms, such as grant money spent on river cleanup or restoring a historic barn, were allocated to the farm/open lands category.

Some line items had straightforward allocations because records were available by land use. For example, building permits were allocated according to how many fees were generated from residents versus businesses in 1997. Police salaries were allocated according to records of calls made to residents, businesses, and farms or parks. Other line items were broken down in detail based on the activity in the associated department. The content and format of the questions asked for both revenues and appropriations was the same for all towns.



Calculation of "fall back percentages":

Even after extensive record searches, it was still not clear to department heads and local officials how to allocate some budget line items into land use categories. For example, administrative salaries and public buildings serve the entire township. In this type of situation, a "fall-back" land use breakdown was used based on the percentage of assessed value for each land use relative to the total 1997 assessed value within the township. For example, if 30 percent of total assessed value was from commercial and industrial development, 60 percent from residential development, and 10 percent from open lands, line items without a clear allocation were allocated according to these percentages.

1997 assessed property values for each township were used to calculate the fall-back percentages.<sup>21</sup> Commercial, industrial, and utility properties (telephone and telegraph) were considered commercial/industrial development; vacant land and farms which qualified under the farmland assessment program were considered farm/open land; and residential properties, apartments, and houses from the qualified farms were considered residential development.

It should be noted that property value from houses on qualified farms includes some farm structures. However, for the purposes of this study it was not possible to separate out the value of barns and other farm buildings to include in the farm and open lands category. Although the difference in value is not substantial, the assessed value in the residential development category was slightly overstated. More revenue was attributed to housing so the net cost of residential is slightly lower than it should have been. The assessed value in farm and open lands was slightly understated,<sup>22</sup> so less revenue was attributed making the net cost of farmland and open space was slightly higher than it should have been.

Tax-exempt values were included in the calculation of the fall-back percentages because, even though they do not contribute property taxes, they still comprise a portion of the township that requires services. Exempt values classified as Public Schools, Other Schools, Charitable, and Cemetery were considered Residential. Public Property and Miscellaneous exempt values were broken down further by analyzing each property.<sup>23</sup> When fall-back percentages were needed to allocate tax-related line items, such as "Reserve for Uncollected Taxes", the percentage of tax revenue collected for 1997 was used without including exempt values. Fall-back percentages were used as defaults for both revenues and appropriations.

**5) Analyze data and calculate ratios**

Once all interviews were complete and necessary data was collected, the information was synthesized on a computer spreadsheet. The dollar amount for each line item of the budget was allocated among the three land use categories according to the associated percentage breakdown. Once the percentages were entered for each line item, total revenues and total appropriations were summed for each of the three land use categories. By comparing total revenues to total appropriations in each category, a land use ratio was calculated for each land use to show the cost for every dollar raised. This comparison also showed the net loss or contribution of each land use to the local budget. The findings were checked for accuracy and analyzed to understand differences in the ratios. See township spreadsheets for allocation of revenues and appropriations and final land use ratios.

## FINDINGS

When interpreting the findings, it is important to remember that each township was treated as an individual case study. Each township has a different set of demographics, has different components within its budget, and provides a different combination of services to its residents. The amount of services directly paid by residents through taxes also varies depending on the tax rate in each township. Therefore, these differences should be recognized, and **direct comparisons of the ratios should be avoided between townships.**

## FINDINGS

Specific findings are presented in a separate table for each township. The first two rows of each table show the total dollars that were allocated to each land use for revenues and appropriations. The third row compares the total revenues with total appropriations to show the net contribution or loss each land use had on the budget. The final row of the table presents this same information in ratio form. This is a clear way to see how much each land use costs for every dollar of revenue that it raises for the township.

Townships' tax rates are included in each table. Townships with higher tax rates often have more revenues available to pay for municipal services. This can result in lower ratios, but property-owners shoulder a higher portion of the total tax burden.

### Freehold Township

In Freehold Township, residential development generated \$39.8 million in revenues to cover appropriations of more than \$60 million. Comparing revenues to appropriations by land use shows that residents caused a net loss of \$20.2 million to the township, which was covered by \$19.1 million from commercial and industrial development and more than \$1 million from farm and open land. The findings show that commercial and industrial activity as well as farm and open land required minimal services from the township in 1997. Therefore, these land uses were able to provide surplus revenues to help pay for municipal services to residents.

Freehold Township	1997	Residential	Com/Ind	Farm/Open
1997 Tax rate = \$2.26 / \$100	Budget*	Development	Development	Land
a) Total Revenues	\$64,475,386	\$39,859,937	\$22,987,999	\$1,627,451
b) Total Appropriations	\$64,475,387	\$60,072,766	\$3,873,222	\$529,398
Net contribution/loss (a-b)		(\$20,212,829)	\$19,114,777	\$1,098,053
Final land use ratio**		1: 1.51	1: .17***	1: .33
* "Total for 1997 As Modified For All Transfers" from 1998 Municipal Data Sheet				
* * \$ revenue: \$ cost				
* * * 1997 net cost: see p. 21 for long-term negative impacts of commercial/industrial development				

The final land use ratios are presented in the last row of the table. They show the costs required per dollar of revenue generated in 1997. For every one dollar of revenue that residential development generated, \$1.51 was required in public services for township residents. For every one dollar of revenue that commercial and industrial development generated in Freehold Township, only 17 cents was required in services. For every one dollar that was generated by farm and open land, only 33 cents was required for associated services.

Freehold's \$20 million net loss from residential development is the highest of any township in this study. The ratio shows that residents cost the township one and a half times the revenue that they generated. This is partly because of the limited revenues generated by residents due to the relatively low tax rate in Freehold. Revenues from businesses and open land covered a greater share of total appropriations than in other townships.

### Middletown Township

In Middletown Township, residential development generated \$109.1 million in revenues to cover appropriations of more than \$124.8 million. Comparing revenues to appropriations by land use shows that residents caused a net loss of \$15.7 million to the township, which was covered by \$14.6 million from commercial and industrial development and more than \$1 million from farm and open land. The findings show that commercial and industrial activity as well as farm and open land required minimal services from the township in 1997. Therefore, these land uses were able to provide surplus revenues to help pay for municipal services to residents.

Middletown Township	1997	Residential	Com/Ind	Farm/Open
1997 Tax rate = \$2.59 / \$100	Budget*	Development	Development	Land
a) Total Revenues	\$133,120,477	\$109,160,109	\$22,255,413	\$1,704,955
b) Total Appropriations	\$133,120,477	\$124,879,613	\$7,629,691	\$611,172
Net contribution/loss (a-b)		(\$15,719,504)	\$14,625,722	\$1,093,783
Final land use ratio**		1: 1.14	1: .34***	1: .36
* "Total for 1997 As Modified For All Transfers" from 1998 Municipal Data Sheet * * \$revenue: \$cost * * * 1997 net cost: see p. 21 for long-term negative impacts of commercial/industrial development				

The final land use ratios are presented in the last row of the table. They show the costs required per dollar of revenue generated in 1997. For every one dollar of revenue that residential development generated, \$1.14 was required in public services for township residents. For every one dollar of revenue that commercial and industrial development generated in Middletown, only 34 cents was required in services. For every one dollar that was generated by farm and open land, only 36 cents was required for associated services.

Even though the net cost of residential development is slightly lower than in the other townships studied, it is important to note that Middletown had the highest tax rate of all five townships at \$2.59 per \$100. Therefore, residents were paying a higher price for services than residents of the other townships were. Middletown had the highest total appropriations of all five townships so it needed enough revenue through taxes and other sources to offset these expenses. If the tax rate were lower, the ratio of cost for every dollar spent for residential development would have been higher because less revenue would have been generated by residents to cover associated expenditures.

### Wall Township

In Wall Township, residential development generated \$34 million in revenues to cover appropriations of more than \$43.6 million. Comparing revenues to appropriations by land use shows that residents caused a net loss of more than \$9.5 million to the township, which was covered by \$8.2 million from commercial and industrial development and more than \$1.2 million from farm and open land. The findings show that commercial and industrial activity as well as farm and open land required minimal services from the township in 1997. Therefore, these land uses were able to provide surplus revenues to help pay for municipal services to residents.

Wall Township 1997 Tax rate = \$2.27 / \$100	1997 Budget*	Residential Development	Com/Ind Development	Farm/Open Land
a) Total Revenues	\$48,745,428	\$34,085,158	\$11,914,190	\$2,746,081
b) Total Appropriations	\$48,745,428	\$43,642,654	\$3,628,426	\$1,474,348
Net contribution/loss (a-b)		(\$9,557,496)	\$8,285,764	\$1,271,733
Final land use ratio**		1: 1.28	1: .30***	1: .54
* "Total for 1997 As Modified For All Transfers" from 1998 Municipal Data Sheet * * \$revenue: \$cost * * * 1997 net cost: see p. 21 for long-term negative impacts of commercial/industrial development				

The final land use ratios are presented in the last row of the table. They show the costs required per dollar of revenue generated in 1997. For every one dollar of revenue that residential development generated, \$1.28 was required in public services for township residents. For every one dollar of revenue that commercial and industrial development generated in Wall, only 30 cents was required in services. For every one dollar that was generated by farm and open land, only 54 cents was required for associated services.

Therefore, farm and open lands in Wall generated almost twice as much money as they required in services. The net contribution of farm and open land to the overall budget is the highest of all five townships at \$1.2 million. So enough revenue was generated from this land

use in 1997 that, after the township spent money on farms, open land, and associated expenses, 46 percent of these revenues were still available to be used for other purposes. One of these purposes was helping to subsidize residential development, because it was not able to pay for itself.

### Upper Freehold Township

In Upper Freehold Township, residential development generated \$6.3 million in revenues to cover appropriations of more than \$7.4 million. Comparing revenues to appropriations by land use shows that residents caused a net loss of \$1.1 million to the township, which was covered by \$766,652 from commercial and industrial development and \$357,499 from farm and open land. The findings show that commercial and industrial activity as well as farm and open land required minimal services from the township in 1997. Therefore, these land uses were able to provide surplus revenues to help pay for municipal services to residents.

Upper Freehold Township 1997 Tax rate = \$2.26 / \$100	1997 Budget*	Residential Development	Com/Ind Development	Farm/Open Land
a) Total Revenues	\$7,885,644	\$6,371,636	\$962,408	\$551,599
b) Total Appropriations	\$7,885,644	\$7,495,788	\$195,756	\$194,100
Net contribution/loss (a-b)		(\$1,124,152)	\$766,652	\$357,499
Final land use ratio**		1: 1.18	1: .20***	1: .35
* "Total for 1997 As Modified For All Transfers" from 1998 Municipal Data Sheet * * \$revenue: \$cost * * * 1997 net cost: see p. 21 for long-term negative impacts of commercial/industrial development				

The final land use ratios are presented in the last row of the table. They show the costs required per dollar of revenue generated in 1997. For every one dollar of revenue that residential development generated, \$1.18 was required in public services for township residents. For every one dollar of revenue that commercial and industrial development generated, only 20 cents was required in services. For every one dollar that was generated by farm and open land, only 35 cents was required for associated services.

In 1997, Upper Freehold had the highest percentage of productive farmland<sup>24</sup> of all five townships in this study, with 25 percent of total parcels qualified under the state's farmland assessment program. Even though it is taxed at a lower value, agricultural land in Upper Freehold still more than pays for itself. Because the services associated with farms were so minimal, the township was able to benefit from the net positive impact that farm and open land contributed to the local budget. With costs at only 35 cents for every dollar of revenue raised, 65 percent of the revenues generated by open land were available to be spent on other uses.

## Holmdel Township

In Holmdel Township, residential development generated \$26.5 million in revenues to cover appropriations of more than \$36.5 million. Comparing revenues to appropriations by land use shows that residents caused a net loss of \$10 million to the township, which was covered \$9.5 million from commercial and industrial development and more than \$506,839 from farm and open land. The findings show that commercial and industrial activity as well as farm and open land required minimal services from the township in 1997. Therefore, these land uses were able to provide surplus revenues to help pay for municipal services to residents.

Holmdel Township	1997	Residential	Com/Ind	Farm/Open
1997 Tax rate = \$2.20 / \$100	Budget*	Development	Development	Land
a) Total Revenues	\$40,110,174	\$26,501,724	\$12,135,642	\$1,472,807
b) Total Appropriations	\$40,110,174	\$36,582,597	\$2,560,610	\$966,968
Net contribution/loss (a-b)		(\$10,080,873)	\$9,575,032	\$505,839
Final land use ratio**		1: 1.38	1: .21***	1: .66
* "Total for 1997 As Modified For All Transfers" from 1998 Municipal Data Sheet * * \$revenue: \$cost * * * 1997 net cost: see p. 21 for long-term negative impacts of commercial/industrial development				

The final land use ratios are presented in the last row of the table. They show the costs required per dollar of revenue generated in 1997. For every one dollar of revenue that residential development generated, \$1.38 was required in public services for township residents. For every one dollar of revenue that commercial and industrial development generated in Holmdel, only 21 cents was required in services. For every one dollar that was generated by farm and open land, only 66 cents was required for associated services.

Holmdel's ratio for farm and open land is higher than in the other townships in the study. However, it is still relatively low. One reason that the ratio for farm and open land is slightly higher here, is that Holmdel has a larger portion of tax-exempt undeveloped land. Even though this land may be developed in the future, its current demands for services are similar to open space. So it was treated as farm and open land for the purposes of this study.

Tax-exempt land does not contribute tax revenues. However, it does require some municipal services. Therefore, the appropriations attributed to farm and open land are slightly higher in Holmdel than in other townships, but are still less than revenues, generating a 44 cent surplus for every dollar raised.

# SUMMARY OF COST OF COMMUNITY SERVICES STUDIES, REVENUE-TO-EXPENDITURE RATIOS IN DOLLARS

State/Town	Residential including farm houses	Combined Commercial & Industrial	Farm/Forest Open Land	Source
<b>Connecticut</b>				
Durham	1 : 1.07	1 : 0.27	1 : 0.23	Southern New England Forest Consortium, 1995
Farmington	1 : 1.33	1 : 0.32	1 : 0.31	Southern New England Forest Consortium, 1995
Hebron	1 : 1.06	1 : 0.47	1 : 0.43	American Farmland Trust, 1986
Litchfield	1 : 1.11	1 : 0.34	1 : 0.34	Southern New England Forest Consortium, 1995
Pomfret	1 : 1.06	1 : 0.27	1 : 0.86	Southern New England Forest Consortium, 1995
<b>Idaho</b>				
Canyon County	1 : 1.08	1 : 0.79	1 : 0.54	Hartmans and Meyer, 1997
Cassia County	1 : 1.19	1 : 0.87	1 : 0.41	Hartmans and Meyer, 1997
<b>Maine</b>				
Bethel	1 : 1.29	1 : 0.425	1 : 0.06	Good, Antioch New England Graduate School, 1994
<b>Maryland</b>				
Carroll County	1 : 1.15	1 : 0.48	1 : 0.45	Carroll County Dept. of Management & Budget, 1994
Frederick County	1 : 1.05	1 : 0.39	1 : 0.48	American Farmland Trust, 1997
<b>Massachusetts</b>				
Agawam	1 : 1.05	1 : 0.44	1 : 0.31	American Farmland Trust, 1992
Becket	1 : 1.02	1 : 0.83	1 : 0.72	Southern New England Forest Consortium, 1995
Deerfield	1 : 1.16	1 : 0.38	1 : 0.29	American Farmland Trust, 1992
Franklin	1 : 1.02	1 : 0.58	1 : 0.40	Southern New England Forest Consortium, 1995
Gill	1 : 1.15	1 : 0.43	1 : 0.38	American Farmland Trust, 1992
Leverett	1 : 1.15	1 : 0.29	1 : 0.25	Southern New England Forest Consortium, 1995
Southborough	1 : 1.03	1 : 0.26	1 : 0.45	Adams and Hines, 1997
Westford	1 : 1.15	1 : 0.53	1 : 0.39	Southern New England Forest Consortium, 1995
Williamstown	1 : 1.11	1 : 0.40	1 : 0.34	Hazler et al., 1992
<b>Minnesota</b>				
Farmington	1 : 1.02	1 : 0.18	1 : 0.48	American Farmland Trust, 1994
Lake Elmo	1 : 1.07	1 : 0.20	1 : 0.27	American Farmland Trust, 1994
Independence	1 : 1.04	: 0.19	1 : 0.47	American Farmland Trust, 1994
<b>Montana</b>				
Gallatin County	1 : 1.45	1 : 0.13	1 : 0.25	Haggerty, 1996
<b>New Hampshire</b>				
Deerfield	1 : 1.15	1 : 0.22	1 : 0.35	Auger, 1994
Dover	1 : 1.15	1 : 0.63	1 : 0.94	Kingsley et al., 1993
Exeter	1 : 1.07	1 : 0.40	1 : 0.82	Niebling, 1997
Fremont	1 : 1.04	1 : 0.94	1 : 0.36	Auger, 1994
Stratham	1 : 1.15	1 : 0.19	1 : 0.40	Auger, 1994
<b>New York</b>				
Amenia	1 : 1.23	1 : 0.17	1 : 0.25	Bucknall, 1989
Beekman	1 : 1.12	1 : 0.18	1 : 0.48	American Farmland Trust, 1989
Farmington	1 : 1.22	1 : 0.27	1 : 0.72	Kinsman et al., 1991
Dix	1 : 1.51	1 : 0.27	1 : 0.31	Schuyler County League of Women Voters, 1993
Fishkill	1 : 1.23	1 : 0.31	1 : 0.74	Bucknall, 1989
Hector	1 : 1.30	1 : 0.15	1 : 0.28	Schuyler County League of Women Voters, 1993
Kinderhook	1 : 1.05	1 : 0.21	1 : 0.17	Concerned Citizens of Kinderhook, 1996
Montour	1 : 1.50	1 : 0.28	1 : 0.29	Schuyler County League of Women Voters, 1992
Northeast	1 : 1.36	1 : 0.29	1 : 0.21	American Farmland Trust, 1989
Reading	1 : 1.08	1 : 0.26	1 : 0.32	Schuyler County League of Women Voters, 1992
Red Hook	1 : 1.11	1 : 0.20	1 : 0.22	Bucknall, 1989
<b>Ohio</b>				
Madison Village	1 : 1.67	1 : 0.20	1 : 0.38	AFT and Lake County Ohio SWCD, 1993
Madison Township	1 : 1.40	1 : 0.25	1 : 0.30	AFT and Lake County Ohio SWCD, 1993
<b>Pennsylvania</b>				
Allegheny Township	1 : 1.06	1 : 0.15	1 : 0.13	Kelsey, 1997
Bedminster	1 : 1.12	1 : 0.05	1 : 0.04	Kelsey, 1997
Bethel Township	1 : 1.08	1 : 0.17	1 : 0.06	Kelsey, 1992
Bingham Township	1 : 1.56	1 : 0.26	1 : 0.15	Kelsey, 1994
Buckingham Township	1 : 1.04	1 : 0.14	1 : 0.08	Kelsey, 1996
Carroll Township	1 : 1.03	1 : 0.03	1 : 0.02	Kelsey, 1992
Stewardson Township	1 : 2.11	1 : 0.37	1 : 0.22	Kelsey, 1994
Straban Township	1 : 1.10	1 : 0.11	1 : 0.06	Kelsey, 1992
Sweden Township	1 : 1.38	1 : 0.07	1 : 0.08	Kelsey, 1994
<b>Rhode Island</b>				
Hopkinton	1 : 1.08	1 : 0.31	1 : 0.31	Southern New England Forest Consortium, 1995
Little Compton	1 : 1.05	1 : 0.56	1 : 0.37	Southern New England Forest Consortium, 1995
West Greenwich	1 : 1.46	1 : 0.40	1 : 0.46	Southern New England Forest Consortium, 1995
<b>Utah</b>				
Cache County	1 : 1.27	1 : 0.25	1 : 0.57	Snyder and Ferguson, 1994
Sevier County	1 : 1.11	1 : 0.31	1 : 0.99	Snyder and Ferguson, 1994
Utah County	1 : 1.23	1 : 0.26	1 : 0.82	Snyder and Ferguson, 1994
<b>Virginia</b>				
Clarke County	1 : 1.26	1 : 0.21	1 : 0.15	Piedmont Environ. Council, Clarke County, Virginia, 1994
<b>Wisconsin</b>				
Dunn	1 : 1.06	1 : 0.29	1 : 0.18	Town of Dunn, 1994

Inclusion in this table does not signify review or endorsement by American Farmland Trust.

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## DISCUSSION

Study findings in Monmouth County replicate the results of more than 58 COCS studies across the nation (See page 20). For all five townships, farm and open land generated a surplus of revenues for local budgets, while residential development created a net loss due to its high service demands. Therefore, surplus revenues from farm and open land were available to subsidize the net loss from residential development.

Although the township findings all follow this pattern, each township has different economic and demographic characteristics such as tax rate; budget and population. The townships range from Middletown, a developed community with almost 70,000 residents, to Upper Freehold, a rural community with fewer than 4,000 residents.<sup>25</sup> Because of these differences, township findings should not be directly compared. For example, even though the net cost of residential development in Middletown is slightly lower than in the other townships studied - at \$1.14 for every dollar raised - it is important to note that Middletown had the highest tax rate of all five townships, at \$2.59 per \$100. Therefore, Middletown residents paid a higher price for services than did residents of the other townships.

### Long-term impacts of growth and development

Studies performed by Ad Hoc Associates in New York, Vermont, Connecticut, and Maine all showed that, on average, tax bills were the highest in towns with the most commercial and industrial activity. This long-term perspective is supported by the finding that towns with more taxable property value to tax have higher expenditures. Therefore, although commercial and industrial development had a low net cost in 1997, this type of development may increase property taxes over time. According to Ad Hoc, major reasons for this include:

Commercial development and residential development go together. Commercial and industrial activity usually creates jobs that attract new residents. Some new employees may settle in neighboring communities, but Ad Hoc's study in Connecticut found a strong correlation between the number of jobs in a town and the number of residents.<sup>26</sup> Therefore, commercial and industrial development often increases residential growth by attracting new residents, which results in higher municipal expenditures for services.

Commercial and industrial development does not appreciate as rapidly as open land or residential development. Assets associated with development, such as buildings, do not appreciate at the same rate as residences or open land; in fact, they can depreciate. In their Connecticut study, Ad Hoc surmises that "a commercial development that originally represented 10% of the tax base may over time only represent 5% of the tax base – due only to differences in the rates of appreciation."<sup>27</sup>

In general, communities with larger tax bases offer more services. Once a certain point of development is reached in a town, new facilities may be required to continue same level of service to residents. These facilities require additional expenditures that may not directly benefit residents. Ad Hoc's example is the need to replace a stop sign at a busy intersection with a traffic light. This type of improvement is a response to changing conditions due to growth, but provides little benefit to residents.

## DISCUSSION

*For all five townships, farm and open land generated a surplus of revenues for local budgets, while residential development created a net loss due to its high service demands.*



In addition to negative impacts of commercial and industrial development on property taxes, commercial and industrial development also may have unwanted secondary impacts on the community. For example, increased pollution, traffic, buildings and parking lots may diminish a community's visual character and decrease residents' quality of life. Although not measured in this study, there are financial and economic costs to the community associated with these secondary impacts.

*Studies by Ad Hoc Associates showed that, on average, tax bills were the highest in towns with the most commercial and industrial activity.*

Ad Hoc Associates also found that tax bills are highest in towns with the largest populations. This is also true in Monmouth County, based on a comparison of the five townships in this study. Middletown had the highest population of the five townships in 1997 and the highest tax rate of the five townships. However, more research should be done in Monmouth County to confirm that this is always the case and to determine the effect of population on actual tax bills paid by residents.

The Ad Hoc studies have important implications for Monmouth County concerning long-term impacts of growth and development. Findings show that, over time, towns with more development and population tend to have higher costs. Therefore, plans to control growth may limit both municipal spending and future increases to tax bills.

#### Long-term importance of open land

Even though open land limits increases to the tax base from development, it also limits increases to municipal budgets and associated spending over time. The reason for this is that the demand for services to open land is so modest. Ad Hoc argues that open space will not increase the budget and may contribute to keeping tax bills down.<sup>28</sup> In *Land Conservation, Development and Property Taxes in New York*,<sup>29</sup> Deb Brighton of Ad Hoc Associates concludes, "In the long term, permanent land conservation projects limit the potential for swelling the town's tax base through development. However, limiting the development potential of a parcel also limits its potential to increase the town's costs to provide services. For this reason, permanent protection of land should not be looked at only as precluding a more lucrative option; it also is appropriate to look at it as protection against a more expensive option."

*Open space will not increase the budget and may contribute to keeping tax bills down.*

In addition to their positive impact on the local tax base, farm and open land also have important positive impacts on the economy, both direct and indirect, that are not measured in these studies. Agriculture is an industry that provides direct benefits to the community through the production of food and the provision of jobs. In 1992 alone, farms in Monmouth County generated a net cash return of \$7.7 million.<sup>30</sup> Open space has indirect benefits such as increasing nearby property values, increasing revenues from tourism and saving costs for flood control and water supply.<sup>31</sup> Therefore, in addition to its contribution to local budgets, positive impacts of farm and open land on the local economy should also be taken into account when making land use decisions.

## How findings can be used

As Monmouth County continues to experience growth pressures, decisions will need to be made about remaining undeveloped land. Land use policies and decisions will have important consequences for the future environment and lifestyle of residents. Builders will try to defend continued residential development by claiming that it brings tax revenue into communities. However, these claims only look at one side of the equation by failing to include the costs that new housing imposes on the community. By understanding demands for services in relation to tax revenue generated, informed decisions can be made to balance the distribution of land uses in the future.

*As townships plan for their future, an understanding of the net fiscal impacts of land uses is necessary to balance growth with the protection of natural resources.*

The findings summarized in this COCS report serve as a caution against townships rushing out to increase ratables and gross tax revenues without looking at tax rates and net fiscal impacts. No one land use is a panacea. This study supports the protection of farmland and open space as part of a strategic distribution of land uses. It does not argue for preventing development, but for carefully analyzing the timing, phasing, and placement of new development in order to control future growth.

Governor Whitman has made statewide open space protection a high priority. New Jersey residents may support the preservation of open land for a variety of reasons: to provide clean air and water, to preserve scenic views, to promote wildlife habitat, to support local agriculture and to ensure green parks for recreation. This study did not try to quantify these benefits to people's everyday lives. But this study does provide solid fiscal evidence in support of farmland and open space. The Monmouth County findings can be used to support farmland and open space protection efforts locally as well as throughout the state. As townships plan for their future, an understanding of the net fiscal impacts of land uses is necessary to balance growth with the protection of natural resources. Without this balance, uncontrolled growth will continue to threaten the quality of life so valued in New Jersey.

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## ENDNOTES

## ENDNOTES

1. U.S. Census, 1990.
2. Degrove, M. and Deborah A. Mines, 1992.
3. [//www.bergen.org/newjersey/generalinfo](http://www.bergen.org/newjersey/generalinfo).
4. Association of New Jersey Environmental Commissions (ANJEC), 1996.
5. Preston, J. *New York Times*, 1998.
6. Monmouth County Planning Board, 1984.
7. According to the Monmouth Conservation Foundation, 1998.
8. Ad Hoc Associates, 1995, 10.
9. Ad Hoc Associates, 1995, 16.
10. Ad Hoc Associates, 1995, 15.
11. [//twp.freehold.nj.us/about.htm](http://twp.freehold.nj.us/about.htm).
12. U.S. Census population estimate for 1996 as stated in The New Jersey Municipal Data Book, 1998.
13. According to Middletown Planner and Monmouth Conservation Foundation, 1998.
14. The New Jersey Municipal Data Book, 1998.
15. The New Jersey Municipal Data Book, 1998.
16. U.S. Census population estimate for 1996 as stated in the New Jersey Municipal Data Book, 1998.
17. Holmdel Historic Society, 1976.
18. U.S. Census population estimate for 1996 as stated in the New Jersey Municipal Data Book, 1998.
19. Holmdel Township 1998 Community Information Guide.
20. [//www.gsenet.org/hotsites/holmdel.htm](http://www.gsenet.org/hotsites/holmdel.htm).
21. Each township's SR3A form lists total assessed value classified by land use.
22. In Holmdel, the assessor estimates that approximately 25 percent of the improvement value of buildings on qualified farms are farm structures. If this estimate had been used, the fall-back percentages would have only changed by .001 percent.
23. Miscellaneous and public property owned by veterans and religious organizations, libraries and community centers were considered residential. Vacant properties and unimproved parks were considered farm and open land. Sewage stations, railroads, and utility buildings were considered commercial/industrial. Properties associated with fire or first aid were allocated according to the associated departmental breakdown from interviews with township officials. All state and county property values, such as roads and parks, were taken out of the calculation because they are not funded or serviced by the township.
24. In the other four townships, qualified farmland in the state farmland assessment program is 3 percent or less of total parcels.
25. U.S. Census, 1990.
26. Ad Hoc Associates, 1995.
27. Ad Hoc Associates, 1995, 16.
28. Ad Hoc Associates, 1994, 17.
29. Ad Hoc Associates, 1997, 15.
30. U.S. Census of Agriculture (includes 850 farms covering a total of 58,758 acres).
31. Association of New Jersey Environmental Commissions (ANJEC), 1996.

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## FREEHOLD TOWNSHIP

<u>Revenues:</u>	1997 Budget	Residential	Com/Ind	OS/Farms
Surplus Anticipated	4,596,000	3,217,200	1,240,920	137,880
Alcoholic Beverages	24,175	0	24,175	0
Other Licenses (Mobile Pk), Misc	60,000	0	60,000	0
Construction Code Permit	500,000	265,000	235,000	0
Other Fees and Permits	80,000	80,000	0	0
Municipal Court Fines & Costs	600,000	420,000	168,000	12,000
Interest and Cost on Taxes	97,139	66,666	27,733	2,739
Shade Tree Receipts	150,000	150,000	0	0
Int. on Investments & Deposits	700,000	490,000	189,000	21,000
Fire Safety Act	39,845	35,860	3,984	0
Reserve for Debt Service	100,000	100,000	0	0
Reserve for Detention Basin	25,000	0	0	25,000
State and Federal Grants				
Clean Communities Grant	35,004	31,504	0	3,500
Prevention of Smoking - TAS	1,085	1,085	0	0
Recycling Tonnage Grant	17,786	17,252	534	0
Public Health Priority Funding	14,910	14,910	0	0
D.W.I. Grant Program	5,153	5,153	0	0
Safe & Secure Communities Program	30,000	15,000	15,000	0
Developer Contribution	100,000	100,000	0	0
COPS FAST	25,000	17,500	6,750	750
Mun. Alliance - Prev, Alcoh & Drug	34,133	34,133	0	0
Mon. Cty. Drug & Alcohol Comm. Grant	25,000	25,000	0	0
Green Communities Grant	2,200	2,200	0	0
Historical Commission Grant	2,185	2,185	0	0
Lyme Disease Control & Prevention	127,931	127,931	0	0
NJ Office of Highway Safety	8,400	5,880	2,268	252
Interloc Srv Agrmt - Drug & Alcohol Prev	10,000	10,000	0	0
Receipts from Delinquent Taxes	440,000	301,972	125,620	12,408
Franchise & Gross Receipt Taxes	6,269,006	0	6,269,006	0
Net Cons Municipal Property Tax Relief				
CMPTRA	1,067,691	747,384	288,277	32,031
Suppl Gross Receipts & Franchise Tax	368,408	0	368,408	0
Res. App. Supp. Graft 95/96	97,509	68,256	26,327	2,925
Leg. Initiative Mun. Block Grant - 97	105,486	73,840	28,481	3,165
Total General Revenues				
Exclusive of Municipal Tax	15,759,046	6,425,912	9,079,483	253,650
Taxes for Support of Municipal Budget	4,734,519	3,249,301	1,351,705	133,513
<b>Total General Revenues</b>	<b>\$20,493,565</b>	<b>\$9,675,213</b>	<b>\$10,431,189</b>	<b>\$387,164</b>
<b>Additions to Budget:</b>				
Fire				
Revenues raised through taxation				
District 1	516,556	354,512	147,477	14566.8792
District 2	422,000	289,619	120,481	11900.4
Total Fire	938,556	644,131	267,958	26,467
School				
K-8 Freehold school budget (96-97)	26,181,055	17,968,058	7,474,691	738305.751
Freehold portion of Regional HS budget (96-97)	16,862,210	11,572,535	4,814,161	475514.3323
Total School	43,043,265	29,540,593	12,288,852	1,213,820
Total Additions to Budget	43,981,821	30,184,724	12,556,810	1,240,287
<b>TOTAL REVENUES WITH ADDITIONS</b>	<b>\$64,475,387</b>	<b>\$39,859,937</b>	<b>\$22,987,999</b>	<b>\$1,627,451</b>

## FREEHOLD TOWNSHIP

<u>Appropriations:</u>	1997 Budget	Residential	Com/Ind	OS/Farms
Legislative & Executive	88,500	61,950	23,895	2,655
Celebration of Public Events	31,000	31,000	0	0
Historical Commission	4,000	4,000	0	0
Contribution - First Aid	35,000	31,500	3,500	0
Municipal Administrator	163,200	114,240	44,064	4,896
Human Resources	45,400	31,780	12,258	1,362
Public Information	62,270	43,589	16,813	1,868
Purchasing Department	55,650	38,955	15,026	1,670
Freehold Community Counseling	68,474	68,474	0	0
Municipal Clerk	134,511	94,158	36,318	4,035
Elections	12,200	12,200	0	0
Assessment Search Officer	6,000	4,118	1,713	169
Data Processing	121,850	85,295	32,900	3,656
Financial Administration	213,140	149,198	57,548	6,394
Assessment of Taxes	203,900	139,937	58,213	5,750
Collection of Taxes	125,615	86,210	35,863	3,542
Legal Services & Costs	250,000	175,000	67,500	7,500
Municipal Prosecutor	63,650	63,650	0	0
Public Defender	11,900	8,330	3,213	357
Engineering	277,850	194,495	75,020	8,336
Municipal Land use	178,300	124,810	48,141	5,349
Board of Adjustment	63,310	44,317	17,094	1,899
Public Buildings & Grounds	671,595	470,117	181,331	20,148
Street Lighting	310,000	310,000	0	0
Hydrants	175,100	126,072	49,028	0
Shade Tree Commission	136,425	136,425	0	0
Transportation Board	14,100	14,100	0	0
Industrial Committee	1,000	0	1,000	0
Environmental Commission	2,000	1,400	540	60
Human Rights Council	2,500	2,500	0	0
Insurance - Surety Bonds	4,500	3,150	1,215	135
Insurance - Group	1,347,500	943,250	363,825	40,425
Insurance - Other	424,800	297,360	114,696	12,744
Bureau of Fire Prevention	55,216	41,688	11,761	1,767
Uniform Fire Safety Act	39,845	30,083	8,487	1,275
State Uniform Construction	401,833	212,971	188,862	0
Code Enforcement	39,597	28,906	10,691	0
Police	3,868,962	3,037,135	773,792	58,034
Office Emergency Management	14,100	11,069	2,820	212
Snow Removal	262,315	262,315	0	0
Refuse Removal	143,500	143,500	0	0
Condo Services Act	198,650	198,650	0	0
Equipment Maintenance	352,000	352,000	0	0
Recycling Tonnage Grant	322,950	313,262	9,689	0
Road Repairs & Maintenance	1,212,599	991,906	99,433	121,260
Board of Health	191,090	126,119	64,971	0
Public Assistance	33,780	33,780	0	0
Board of Recreation Committee	835,900	752,310	0	83,590
Senior Citizens Transport	10,000	10,000	0	0
Contingent	5,000	3,500	1,350	150
Deferred & Statutory	1,252,170	876,519	338,086	37,565
Municipal Court	273,805	205,354	68,451	0
Supplemental Fire Services	12,569	9,490	2,677	402
Police - "911"	20,400	19,380	1,020	0
Interlocal - Drug & Alcohol	10,000	10,000	0	0
Parks & Rec. - Lake Topanemus	5,000	0	0	5,000
Historical Grant	4,370	4,370	0	0
Municipal Alliance Prevention	42,666	42,666	0	0
Monmouth Cty Drug & Alcohol	25,000	25,000	0	0
Green Community Challenge	2,200	2,200	0	0
Step Highway Traffic Safety	8,400	8,400	0	0
Police - DWI	5,153	5,153	0	0
Safe and Secure Community Program	85,976	42,988	42,988	0
COPS FAST grant	70,814	55,589	14,163	1,062
Matching funds for grants	41,924	32,910	8,385	629

## FREEHOLD TOWNSHIP

<u>Appropriations:</u>	1997 Budget	Residential	Com/Ind	OS/Farms
Recycling Tonnage Grant	17,786	14,762	3,024	0
Clean Communities Grant	35,004	35,004	0	0
Tobacco Age Enforcement	1,085	1,085	0	0
Priority Health	14,910	14,910	0	0
Health Grant - Lyme Disease	127,931	127,931	0	0
Capital Improvement Fund	225,000	213,750	11,250	0
Capital Outlay	233,404	200,727	32,677	0
Debt Service	2,685,421	2,551,150	134,271	0
Special Emergency	100,000	68,630	28,550	2,820
Reserve for Uncollected Taxes	1,900,000	1,303,970	542,450	53,580
<b>Total Appropriations</b>	<b>\$20,493,565</b>	<b>\$16,332,710</b>	<b>\$3,660,559</b>	<b>\$500,296</b>
<b>Additions to Budget</b>				
<b>Fire</b>				
District 1	516,556	325,430	170,463	20,662
District 2	422,000	371,360	42,200	8,440
<b>Total Fire</b>	<b>938,556</b>	<b>696,790</b>	<b>212,663</b>	<b>29,102</b>
<b>School</b>				
K-8 Freehold school budget (96-97)	26,181,055	26,181,055	0	0
Freehold portion of Regional HS budget (96-97)	16,862,210	16,862,210	0	0
<b>Total School</b>	<b>43,043,265</b>	<b>43,043,265</b>	<b>0</b>	<b>0</b>
<b>Total Additions to Budget</b>	<b>43,981,821</b>	<b>43,740,056</b>	<b>212,663</b>	<b>29,102</b>
<b>TOTAL APPROPRIATIONS WITH ADDITIONS:</b>	<b>\$64,475,386</b>	<b>\$60,072,766</b>	<b>\$3,873,222</b>	<b>\$529,398</b>

FREEHOLD TOWNSHIP	Residential	Com/Ind	OS/Farms
Land Use Ratios (in dollars)			
total appropriations / total revenues	1.51	0.17	0.33
land use ratios	1 : 1.51	1 : .17	1 : .33



## MIDDLETOWN TOWNSHIP

Revenues:	1997 Budget	Residential	Com/Ind	OS/Farms
Surplus Anticipated	3,925,000	3,383,350	490,625	51,025
Miscellaneous Revenues				
Alcoholic Beverages	35,000	0	35,000	0
Other Licenses	27,000	17,550	9,450	0
Fees and Permits	230,500	204,652	25,848	0
Municipal Court Fines & Costs	767,000	690,300	76,700	0
Interest and Cost on Taxes	498,700	427,336	64,931	6,433
Int. on Investments & Deposits	716,000	617,192	89,500	9,308
Tax Search Fees	6,500	6,500	0	0
Railroad Parking Lot Receipts	214,000	214,000	0	0
Cable TV Franchise Fees	107,641	107,641	0	0
Franchise & Gross Receipt Taxes	4,871,406		4,871,406	0
Suppl Gross Receipts & Franchise Tax	293,862	0	293,862	0
Leg. Initiative Mun. Block Grant - Prior Year	291,070	250,902	36,384	3,784
Consolidated Municipal Property Tax Relief Aid	2,087,004	1,798,997	260,876	27,131
Senior Citizens Housing Payments in Lieu	130,000	130,000	0	0
Reserve for Excess Graft	93,617	80,698	11,702	1,217
Uniform Construction Code Fees	451,000	315,700	135,300	0
Middletown Board of Education	10,727	10,727	0	0
Atlantic Highlands Board of Education	7,280	7,280	0	0
Historic Preservation Grant	5,000	5,000	0	0
Public Health Priority Funding	25,946	25,946	0	0
Recycling Tonnage Grant	91,200	91,200	0	0
Clean Communities Grant	90,775	69,897	18,155	2,723
Munic Alliance on Alcoholism & Drug Abuse	19,300	19,300	0	0
Emergency Management Assistance Program	6,800	6,800	0	0
Senior Citizen Grant Title II	28,500	28,500	0	0
Reserve for DWI Grants	9,040	9,040	0	0
Alcohol Grant	25,000	25,000	0	0
Federal COPS AHEAD Grant	50,000	45,000	5,000	0
Federal Law Enforcement Grant	10,955	7,011	3,944	0
Navesink River Grant	10,000	0	0	10,000
McLees Creek Grant	2,500	0	0	2,500
Division of Highway Safety				
Aggressive Driving Program	8,350	8,350	0	0
Seat Belt Enforcement Program	4,480	4,480	0	0
NJDCA - specific municipal service grants	527,000	208,376	216,650	101,975
JTPA Grant	6,186	6,186	0	0
Uniform Fire Safety Act	43,849	28,063	15,786	0
Proceeds from Sale of Municipal Assets	54,000	34,560	19,440	0
Capital Fund Balance	39,000	33,618	4,875	507
Reserve for Serial Bonds	661,500	509,355	132,300	19,845
Receipts from Delinquent Taxes	2,800,000	2,184,000	616,000	0
Subtotal General Revenues	19,282,688	11,612,508	7,433,733	236,448
Amt to be Raised by Taxes for Support of Munic Budget				
Local Tax for Munic Incl Res for Uncoll Taxes	24,761,867	21,218,444	3,223,995	319,428
<b>Total General Revenues</b>	<b>\$44,044,555</b>	<b>\$32,830,951</b>	<b>\$10,657,728</b>	<b>\$555,876</b>
Additions to Budget				
Schools				
Middletown school budget (96-97)	89,075,922	76,329,158	11,597,685	1,149,079
Total Additions to Budget	89,075,922	76,329,158	11,597,685	1,149,079
<b>TOTAL REVENUES WITH ADDITIONS</b>	<b>\$133,120,477</b>	<b>\$109,160,109</b>	<b>\$22,255,413</b>	<b>\$1,704,955</b>

## MIDDLETOWN TOWNSHIP

Appropriations:	1997 Budget	Residential	Com/Ind	OS/Farms
General Government				
Administrative and Executive	561,400	483,927	70,175	7,298
Data Processing Center	203,681	175,573	25,460	2,648
Elections	25,000	25,000	0	0
Purchasing	80,650	69,520	10,081	1,048
Financial Administration	342,990	295,657	42,874	4,459
Assessment of Taxes				
Salaries and Wages	336,600	288,433	43,825	4,342
Other Expenses				
Maintenance of Tax Map	20,000	18,120	520	1,360
Misc. Other Expenses	49,350	42,288	6,425	637
Collection of Taxes	296,000	253,642	38,539	3,818
Liquidation of Tax Title Liens & Forecl Prpty	5,000	4,285	651	65
Legal Services and Costs	311,000	271,721	39,279	0
Municipal Prosecutor	56,265	56,265	0	0
Engineering Services and Costs	102,000	78,540	20,400	3,060
Public Building and Grounds	583,000	502,546	72,642	7,812
Planning Board	26,200	22,891	3,309	0
Planning and Development	271,590	237,288	34,302	0
Zoning Board of Adjustment	19,050	16,644	2,406	0
Shade Tree Commission	800	699	101	0
Environmental Committee	4,720	1,573	1,573	1,573
Human Rights Commission	2,000	2,000	0	0
Community Affairs Council	10,100	10,100	0	0
Insurance	4,447,000	3,833,314	554,096	59,590
Historic Preservation	2,500	2,500	0	0
Public Safety				
Fire				
Salaries and Wages	14,250	12,450	1,800	0
Other Expenses				
Fire Hydrant Services	500,000	436,850	63,150	0
Miscellaneous Other Expenses	220,844	192,951	27,893	0
Uniform Fire Safety Act	43,849	38,311	5,538	0
Uniform Fire Safety Bureau	67,864	59,293	8,571	0
Aid to Volunteer Fire Companies	220,000	192,214	27,786	0
Police	8,680,975	5,555,824	3,125,151	0
Safety Council	2,500	1,250	1,250	0
First Aid Organizations - Contributions	177,550	155,125	22,425	0
Emergency Management Services	46,471	46,471	0	0
First Aid	35,000	30,580	4,421	0
Streets and Roads				
Road Repairs & Maintenance	3,564,645	2,744,777	748,575	71,293
Snow Removal	105,000	94,500	8,400	2,100
Street Lighting	770,000	693,000	61,600	15,400
Sanitation				
Recycling	716,425	716,425	0	0
Health and Welfare				
Board of Health - Local Health Agency	296,684	192,845	74,171	29,668
Mosquito Control	6,760	6,760	0	0
Weed Control	3,400	3,400	0	0
Services of Visiting Nurse	57,263	57,263	0	0
Dog Regulation	41,000	41,000	0	0
Administration of Public Assistance	69,475	69,475	0	0
Aid to Women's Resources Survival Center	1,000	1,000	0	0
Recreation and Education				
Celebration of Public Events	37,000	37,000	0	0
Recreation Advisory Committee	1,000	1,000	0	0
Department of Parks and Recreation	1,388,050	1,249,245	0	138,805
Inspection of Buildings	382,710	267,897	114,813	0
Harbor Commission	2,200	2,200	0	0
Transportation Committee	1,220	1,052	153	16
Contingent	20,000	17,240	2,492	268
Deficit in 1995 Appropriation Reserve	597	515	74	8
Contribution to Public Employees Ret System	128,274	110,572	15,983	1,719
Social Security System	777,000	669,774	96,814	10,412
Police (& Fire) Retirement System of NJ	808,374	517,359	291,015	0
Municipal Court	521,100	495,045	26,055	0
Maintenance of Free Public Library	1,691,342	1,691,342	0	0
Interlocal Agreements				
Middletown Board of Education	10,727	10,727	0	0
Atlantic Highlands	7,280	7,280	0	0

## MIDDLETOWN TOWNSHIP

<u>Appropriations:</u>	1997 Budget	Residential	Com/Ind	OS/Farms
Proceeds from Sale of Municipal Assets				
Police Compensated Absences	54,000	34,560	19,440	0
Monmouth Cty - Compr Area Plan Program				
Middletown Senior Center	28,500	28,500	0	0
New Jersey Drunk Driving Enforcement Fund				
Salaries and Wages	9,040	9,040	0	0
Department of Environ Protection & Energy				
Other Expenses	91,200	91,200	0	0
Historic Preservation Grant - Other Expenses				
Municipal Share	5,000	5,000	0	0
State Share	5,000	5,000	0	0
Cops Ahead Grant - Police				
Salaries and Wages				
Federal Share	50,000	32,000	18,000	0
Municipal Share	53,334	34,134	19,200	0
Division of Highway Safety - Seat Belt Enf	4,480	4,480	0	0
Division of Highway Safety - Aggressive Driving	8,350	8,350	0	0
JTPA Grant	6,186	6,186	0	0
Recycling Tonnage Grant	102,000	102,000	0	0
Environmental Commission				
Navesink River Trib. Grant	10,000	0	0	10,000
McLees Creek Study Grant - State share	2,500	0	0	2,500
McLees Creek Study Grant - Munic share	2,500	0	0	2,500
County of Monmouth - Alc & Drug Abuse Servs				
Salaries and Wages- Munic share	6,250	6,250	0	0
State Grant	25,000	25,000	0	0
Public Health Priority Funding Act of 1977				
Board of Health Salaries & Wages	25,946	25,946	0	0
Match for Grants	15,000	12,930	1,869	201
Emergency Management Assistance Program	6,800	6,800	0	0
Clean Communities Grant	90,775	69,897	18,155	2,723
Munic Alliance on Alcoholism & Drugs - munic	4,875	4,875	0	0
state grant	19,300	19,300	0	0
Special Municipal Purpose Grants in Aid				
Purchase of Police Cars	90,000	57,600	32,400	0
Purchase of Fire Equipment	140,000	89,600	50,400	0
First Aid - Ambulance Purchase	70,000	70,000	0	0
Rehabilitation of No. Middletown Store				
Fronts	125,000	0	125,000	0
Federal Law Enforcement Block Grant				
Police - Federal Share	10,995	7,037	3,958	0
Police - Local Share	1,217	779	438	0
Down Payments on Improvements	70,000	59,745	8,855	1,400
Capital Improvement Fund	165,000	140,828	20,873	3,300
Capital Outlay - Road and Bridge Improvements	454,299	381,320	63,460	9,519
Debt Service				
Payment of Bond Principal	4,789,000	4,087,412	605,809	95,780
Interest on Bonds	2,765,068	2,359,986	349,781	55,301
Interest on Notes	156,317	133,417	19,774	3,126
Green Trust Loan Program				
Payment of Principal & Interest	26,621	26,621	0	0
Monmouth Improv Auth - Cap Lease				
Program	942,997	942,997	0	0
Special Emergency Authorizations - 5 yrs (Plan)	28,800	24,826	3,600	374
Def Charges to Future Taxation - Various Ords	25,175	21,487	3,185	504
Reserve for Uncollected Taxes	4,383,305	3,756,054	570,706	56,545
<b>Total Appropriations</b>	<b>\$44,044,555</b>	<b>\$35,803,691</b>	<b>\$7,629,691</b>	<b>\$611,172</b>
Schools				
Middletown township school budget (96-97)	89,075,922	89,075,922	0	0
<b>TOTAL APPROPRIATIONS WITH ADDITIONS</b>	<b>\$133,120,477</b>	<b>\$124,879,613</b>	<b>\$7,629,691</b>	<b>\$611,172</b>

MIDDLETOWN TOWNSHIP	Residential	Com/Ind	OS/Farms
Land Use Ratios (in dollars)			
total appropriations / total revenues	1.14	0.34	0.36
land use ratios	1 : 1.14	1 : .34	1 : .36

## WALL TOWNSHIP

Revenues:	1997 Budget	Residential	Com/Ind	OS/Farms
Surplus	1,250,000	902,625	260,250	87,125
Misc Revenues				
Alcoholic Beverages	50,000	0	50,000	0
Fees and Permits	150,000	112,500	30,000	7,500
Municipal Court Fines & Costs	389,900	370,405	19,495	0
Interest and Cost on Taxes	275,000	202,125	56,100	16,775
Interest and Costs on Assessments				
Int. on Investments & Deposits	200,000	147,000	40,800	12,200
Franchise and Gross Receipts Taxes	2,464,120	0	2,464,120	0
Supplemental Gross Receipts & Franchise Tax	162,042	0	162,042	0
Legislative Initiative Municipal Block Grant	86,421	62,405	17,993	6,024
Consolidated Municipal Property Tax Relief Aid	675,766	487,971	140,694	47,101
Special Legislative Aid	500,000	361,050	104,100	34,850
Uniform Construction Code Fees	405,000	368,550	36,450	0
Wall Board of Education Sanitation Services	192,500	192,500	0	0
Clean Communities Program	60,537	60,537	0	0
Municipal Alliance on Alcoholism & Drug Abuse	17,750	17,750	0	0
Drug & Alcohol Abuse Program - Monmouth Cty	35,300	35,300	0	0
Interlocal	4,200	4,200	0	0
COPS FAST grant	50,000	36,105	10,410	3,485
COPS MORE grant	107,000	77,265	22,277	7,458
Reserve for Housing Trust Fund	300,000	240,000	60,000	0
Total Misc. Revenues	6,125,536	2,775,662	3,214,482	135,392
Receipts from Delinquent Taxes	1,300,000	955,500	265,200	79,300
Subtotal General Revenues	8,675,536	4,633,787	3,739,932	301,817
Amt to be Raised by Taxes for Support of Munic Budget				
Local Tax Including Reserve for Uncoll Taxes	10,092,634	7,418,086	2,058,897	615,651
Total General Revenues	\$18,768,170	\$12,051,873	\$5,798,829	\$917,468
Additions to Budget:				
School	29,336,630	21,562,423	5,984,673	1,789,534
Fire				
Revenues raised through taxation:				
District 1 - West Belmar	105,292	77,390	21,480	6,423
District 2 - Glendola	195,000	143,325	39,780	11,895
District 3 - South Wall	340,336	250,147	69,429	20,760
Total Fire	640,628	470,862	130,688	39,078
Total Additions to Budget	29,977,258	22,033,285	6,115,361	1,828,613
<b>TOTAL REVENUES WITH ADDITIONS</b>	<b>\$48,745,428</b>	<b>\$34,085,158</b>	<b>\$11,914,190</b>	<b>\$2,746,081</b>

## WALL TOWNSHIP

<u>Appropriations:</u>	1997 Budget	Residential	Com/Ind	OS/Farms
General Government				
Administrative & Executive	218,225	157,580	45,434	15,210
Elections	4,200	4,200	0	0
Financial Administration	107,430	77,575	22,367	7,488
Assessment of Taxes				
Salaries/Wages & Other Expenses	123,000	90,405	25,092	7,503
Tax Appeals	38,000	26,600	7,600	3,800
Collection of Taxes	140,271	103,099	28,615	8,557
Legal Services and Costs	117,599	84,918	24,484	8,197
Municipal Prosecutor	25,000	25,000	0	0
Engineering Services	45,000	32,495	9,369	3,137
Land Use	387,799	290,849	77,560	19,390
Youth Center	93,500	93,500	0	0
Insurance				
Group Health	896,260	647,190	186,601	62,469
Other Expenses	418,304	302,058	87,091	29,156
Public Safety				
Police	4,916,250	3,195,563	1,720,688	0
Health & Welfare				
Board of Health	38,700	32,250	6,450	0
Public Assistance	14,573	14,573	0	0
Parks & Playgrounds - should it be all res?	223,000	148,667	0	74,333
Buildings & Grounds	571,713	253,173	72,996	245,544
Road Repair & Maintenance	1,267,903	1,077,718	126,790	63,395
Utilities/Street Lighting	190,000	170,547	14,574	4,879
Water/Sewer Use	1,500	1,083	312	105
Sanitation	552,921	497,629	55,292	0
Recycling	508,321	457,489	50,832	0
Landfill Costs	940,000	940,000	0	0
Uniform Construction Code	322,450	290,205	32,245	0
Dog Trust - Other Expense	15,000	15,000	0	0
Library - Other Expense	15,000	15,000	0	0
Historical Society	2,000	2,000	0	0
Environmental Committee	2,000	2,000	0	0
Replacement of Vehicles	20,000	14,442	4,164	1,394
Computer Maintenance	10,000	7,221	2,082	697
Salary Contingency	142,084	113,667	15,629	12,788
Contingent	500	361	104	35
Contribution to Public Employees Ret System	55,670	44,536	6,124	5,010
Social Security System	650,000	471,250	149,500	29,250
Police & Firemen's Retirement System of NJ	458,101	297,766	160,335	0
Overexpenditure - Police Salaries and Wage	12,547	8,155	4,391	0
Municipal Court	274,386	260,666	13,719	0
Administration	85,385	61,656	17,777	5,951
Monmouth County 911	17,813	12,469	5,344	0
Condo Services Act	65,000	65,000	0	0
Wall Board of Education Courtesy Busing	385,000	385,000	0	0
Interlocal Agreements				
Drug & Alcohol Abuse Program				
County	35,300	35,300	0	0
Interlocal	4,200	4,200	0	0
Alliance Grant	17,750	17,750	0	0
Matching Funds	6,000	6,000	0	0
Clean Communities	60,537	60,537	0	0
Supplemental Fire Services Pass-thru funds	10,297	6,552	2,835	910
COPS-fast	50,000	35,000	15,000	0
COPS-more	107,000	74,900	32,100	0
Debt Service				
Payment of Bond Principle	810,875	632,483	0	178,393
Interest on Bonds	897,000	699,660	0	197,340
Interest on Notes	235,150	235,150	0	0
Loan Repayments for Principle and Interest	300,000	0	0	300,000
Emergency Authorizations - 5 yrs (Master Plan)	20,000	5,000	10,000	5,000

## WALL TOWNSHIP

<u>Appropriations:</u>	1997 Budget	Residential	Com/Ind	OS/Farms
Subtotal General Appropriations	16,926,513	12,603,085	3,033,498	1,289,930
Reserve for Uncollected Taxes	1,841,657	1,353,618	375,698	112,341
<b>Total General Appropriations</b>	<b>\$18,768,170</b>	<b>\$13,956,703</b>	<b>\$3,409,196</b>	<b>\$1,402,271</b>
Additions to Budget:				
School	29,336,630	29,336,630	0	0
Fire				
Revenues raised through taxation:				
District 1 - West Belmar	105,292	91,604	10,529	3,159
District 2 - Glendola	195,000	128,661	51,500	14,840
District 3 - South Wall	340,336	129,055	157,201	54,079
Total Fire	640,628	349,320	219,230	72,078
Total Additions to Budget	29,977,258	29,685,950	219,230	72,078
<b>TOTAL APPROPRIATIONS WITH ADDITIONS</b>	<b>\$48,745,428</b>	<b>\$43,642,654</b>	<b>\$3,628,426</b>	<b>\$1,474,348</b>

\* \$100,000 taken out of appropriations due to double counting of Master Plan

WALL TOWNSHIP	Residential	Com/Ind	OS/Farms
Land Use Ratios (in dollars)			
total appropriations / total revenues	1.28	0.30	0.54
land use ratios	1 : 1.28	1 : .30	1 : .54

## UPPER FREEHOLD TOWNSHIP

<u>Revenues:</u>	1997 Budget	Residential	Com/Ind	OS/Farms
Surplus Anticipated	1,100,000	945,890	69,300	84,810
Miscellaneous Revenues:				
Alcoholic Beverages	0			
Municipal Court Fines & Costs	90,000	81,000	9,000	0
Interest and Cost on Taxes	39,131	36,392	2,739	0
Interest on Investments & Deposits	80,000	68,792	5,040	6,168
Franchise & Gross Receipt Taxes	457,190	0	457,190	0
Suppl Gross Receipts & Franchise Tax	26,634	0	26,634	0
Leg. Initiative Mun. Block Grant	13,989	12,029	881	1,079
Consolidated Mun Property Tax Relief Act	189,663	163,091	11,949	14,623
Res for Suppl Franchise & Gross Receipts Tax	7,712	0	7,712	0
Uniform Construction Code Fees	70,000	62,300	1,400	6,300
Clean Communities Program	11,101	9,546	699	856
Reserve for Recycling Tonnage Grant	1,129	971	71	87
Reserve for Payment of Debt	8,451	7,361	537	554
Total Misc. Revenues	995,000	441,482	523,852	29,666
Receipts from Delinquent Taxes	170,000	146,370	10,880	12,750
Subtotal General Revenues	2,265,000	1,533,742	604,032	127,226
Amt to be Raised by Taxes for Support of Municipal Budget				
Local Tax Including Reserve for Uncoll Taxes	538,870	463,967	34,488	40,415
<b>Total General Revenues</b>	<b>\$2,803,870</b>	<b>\$1,997,709</b>	<b>\$638,520</b>	<b>\$167,641</b>
Additions to Budget:				
School				
Upp Freehold Portion of K-12 Regional (96-97)				
amt raised thru taxation from Upper Freehold	3,736,474	3,217,104	239,134	280,236
amt raised thru state aid for Upper Freehold	1,345,300	1,156,823	84,754	103,723
Total Additions to Budget	5,081,774	4,373,928	323,888	383,958
<b>TOTAL REVENUES WITH ADDITIONS</b>	<b>\$7,885,644</b>	<b>\$6,371,636</b>	<b>\$962,408</b>	<b>\$551,599</b>

## UPPER FREEHOLD TOWNSHIP

<u>Appropriations:</u>	1997 Budget	Residential	Com/Ind	OS/Farms
General Government				
Administrative & Executive				
Salaries and Wages	93,000	79,971	5,859	7,170
Printing and Legal Advertising	4,500	3,870	284	347
Codification and Revision of Ordinance	2,500	2,150	158	193
Miscellaneous Other Expenses	32,500	30,179	995	1,326
Elections	1,370	1,370		
Purchasing Agent	4,950	4,257	312	382
Financial Administration				
Salaries/Wages	32,000	27,517	2,016	2,467
Annual Audit	25,000	21,498	1,575	1,928
Misc. Other Expenses	8,000	6,879	504	617
Assessment of Taxes				
Salaries and Wages	30,000	25,830	1,920	2,250
Revision of Tax Map	18,000	18,000	0	0
Misc. Other Expenses	7,000	6,027	448	525
Collection of Taxes	59,100	50,885	3,782	4,433
Legal Services and Costs				
Salaries/Wages	11,200	9,631	706	864
Revision of Land Use Ordinance	14,000	12,039	882	1,079
Misc. Other Expenses	89,000	76,531	5,607	6,862
Engineering Services and Costs	23,000	23,000	0	0
Planning Services and Costs	24,000	21,600	1,200	1,200
Public Building and Grounds	62,100	53,400	3,912	4,788
Municipal Prosecutor	17,000	15,300	1,700	0
Public Defender	2,000	2,000	0	0
Planning Board				
Salaries and Wages	13,240	10,592	2,648	0
Other Expenses				
Engineering	8,000	6,400	1,600	0
Legal	20,000	16,000	4,000	0
Planner	7,500	6,000	1,500	0
Misc. Other	2,000	1,600	400	0
Zoning Board				
Salaries and Wages	8,300	4,150	4,150	0
Other Expenses				
Engineering	1,000	500	500	0
Legal	10,000	5,000	5,000	0
Misc. Other	1,000	500	500	0
Planner	1,000	500	500	0
Environmental Commission	700	602	44	54
Insurance				
Group Insurance Plan for Employees	81,000	69,652	5,103	6,245
Other Insurance Premiums	57,000	49,014	3,591	4,395
Public Safety				
Aid to Volunteer Fire Companies				
Hope Fire Company	87,500	71,750	12,250	3,500
New Egypt Fire Company	10,000	8,200	1,400	400
Police	1,100	1,100	0	0
First Aid Organization Contribution				
Allentown	19,000	15,770	2,470	760
New Egypt	11,000	9,130	1,430	440
Contract w/Bd of Ed for transp of local pupils	11,000	11,000	0	0
Office of Emergency Management	12,400	10,663	781	956
Maintenance of Traffic Light - Contractual	950	665	285	0
911 Emergency Telecom System	4,000	3,880	120	0
Streets and Roads				
Road Repairs & Maintenance	483,450	425,436	24,173	33,842
Sanitation				
Trash Collection	30,000	25,797	1,890	2,313
Recycling	29,000	24,937	1,827	2,236
Health and Welfare				
Board of Health	7,400	6,660	592	148
Local Health Services	27,500	24,750	2,200	550
Services of Visiting Nurse	1,993	1,993	0	0



## UPPER FREEHOLD TOWNSHIP

<u>Appropriations:</u>	1997 Budget	Residential	Com/Ind	OS/Farms
Administration of Public Assistance	5,100	5,100	0	0
Dog Regulation	20,000	20,000	0	0
Recreation and Education				
Aid to Allentown Public Library Association	8,000	8,000	0	0
Education Program for Employees	8,000	8,000	0	0
Senior Citizens Transportation	400	400	0	0
Recreation	4,000	4,000	0	0
Celebration of Public Events	1,000	1,000	0	0
Uniform Construction Code				
Construction Official	62,200	55,358	5,598	1,244
Sub-Code Officials	1,400	1,246	126	28
Building Inspector	52,000	46,280	4,680	1,040
Plumbing Sub-Code Official	11,000	9,790	990	220
Electrical Sub-Code Official	9,200	8,188	828	184
Fire Protection Sub-Code Official	6,200	5,518	558	124
Right to Know Education	100	100	0	0
Interest on Tax Appeals	3,000	2,790	210	0
Contribution to: Public Employees Retirement System	7,740	6,656	488	597
Social Security System	55,000	47,295	3,465	4,241
Municipal Court	109,915	98,924	10,992	0
Matching Funds for Grants	5,500	4,729	347	424
Public Employee Immunization	2,500	2,500	0	0
Clean Communities Grant	11,101	9,546	699	856
Reserve for Recycling Tonnage Grant	1,129	971	71	87
Capital Improvement Fund	30,000	25,797	1,890	2,313
Acquisition or Improvement of Land for Recreation	6,000	6,000	0	0
Acquisition of Development Rights	29,000	0	0	29,000
Improvements - Munic Bldg & Salt Storage facilities	75,000	64,493	4,725	5,783
Municipal Debt Service				
Payment of Bond Anticipation & Capital Notes	164,000	142,844	10,414	10,742
Interest on Notes	73,800	64,280	4,686	4,834
Deferred Charges				
Special Emergency Authorizations - 5 yrs	20,000	17,198	1,260	1,542
Reserve for Uncollected Taxes	514,332	442,840	32,917	38,575
<b>Total Appropriations</b>	<b>\$2,803,870</b>	<b>\$2,414,014</b>	<b>\$195,756</b>	<b>\$194,100</b>
Additions to Budget				
School				
Upp Freehold Portion of K-12 Regional (96-97)	5,081,774	\$5,081,774	0	0
Total Additions to Budget	5,081,774	5,081,774	0	0
<b>TOTAL APPROPRIATIONS WITH ADDITIONS</b>	<b>\$7,885,644</b>	<b>\$7,495,788</b>	<b>\$195,756</b>	<b>\$194,100</b>

UPPER FREEHOLD TOWNSHIP	Residential	Com/Ind	OS/Farms
Land Use Ratios (in dollars)			
total appropriations / total revenues	1.18	0.20	0.35
land use ratios	1 : 1.18	1 : .20	1 : .35

## HOLMDEL TOWNSHIP

<u>Revenues:</u>	1997 Budget	Residential	Com/Ind	OS/Farms
Surplus Anticipated	2,375,000	1,325,250	641,250	408,500
Miscellaneous Revenues:				
Alcoholic Beverages	5,000	0	5,000	0
Fees and Permits	12,250	12,250	0	0
Municipal Court Fines & Costs	375,000	318,750	48,750	7,500
Interest and Cost on Taxes	225,000	167,445	51,075	6,480
Int. on Investments & Deposits	575,000	427,915	130,525	16,560
Franchise and Gross Receipts Tax	1,767,000	0	1,767,000	0
Supplemental Gross Receipts Tax	105,156	0	105,156	0
Legislative Initiative Municipal Block Grant	49,230	27,470	13,292	8,468
Consol Munic Property Tax Relief Act	674,177	376,191	182,028	115,958
Res for Suppl Franchise & Gross Recs Tax	31,525	0	31,525	0
Uniform Construction Code Fees	96,000	81,600	12,960	1,440
Recycling Tonnage Grant	6,940	6,940	0	0
Clean Communities Grant	17,577	10,019	2,812	4,746
Munic Alliance on Alcoholism & Drug Abuse	16,600	16,600	0	0
NJDEPE Office of Environmental Services	2,500	0	0	2,500
Monmouth County Historical Comm Grant	10,000	0	0	10,000
Uniform Fire Safety Act	18,829	0	18,829	0
Reserve for Franchise Tax Judgements	2,075,000	0	2,075,000	0
Fair Share Housing Trust	606,849	576,507	30,342	0
Reserve for Recycling Trust	140,000	140,000	0	0
Receipts from Delinquent Taxes	625,000	465,125	141,875	18,000
Amt to be Raised by Taxes- Support of Munic Budget				
Local Taxes including res for uncoll taxes	4,182,292	3,112,462	949,380	120,450
<b>Total General Revenues</b>	<b>\$13,991,925</b>	<b>\$7,064,523</b>	<b>\$6,206,800</b>	<b>\$720,602</b>
Additions to Budget:				
Schools				
Holmdel Township (K-12) 96-97 budget	26,118,249	19,437,201	5,928,843	752,206
<b>TOTAL REVENUES WITH ADDITIONS</b>	<b>\$40,110,174</b>	<b>\$26,501,724</b>	<b>\$12,135,642</b>	<b>\$1,472,807</b>

## HOLMDEL TOWNSHIP

<u>Appropriations:</u>	1997 Budget	Residential	Com/Ind	OS/Farms
General Government				
Administrative and Executive				
Salaries & Wages				
Governing Body	17,900	9,988	4,833	3,079
Administrator's Office	175,500	97,929	47,385	30,186
Municipal Clerk's Office	107,000	59,706	28,890	18,404
Other Expenses (Misc.)	139,575	77,883	37,685	24,007
Election (other expenses)	3,000	3,000		
Financial Administration	187,405	104,572	50,599	32,234
Assessment of Taxes				
Salaries and Wages	46,500	34,605	10,556	1,339
Cost of Tax Map	20,000	14,884	4,540	576
Other Misc. Expenses	10,610	7,896	2,408	306
Collection of Taxes	91,130	67,819	20,687	2,625
Legal Services	293,900	163,996	79,353	50,551
Municipal Prosecutor	29,000	24,650	3,770	580
Engineering	74,600	41,627	20,142	12,831
Public Buildings and Grounds	163,535	91,253	44,154	28,128
Planning Board	188,360	169,524	16,952	1,884
Zoning Board of Adjustment	25,450	12,725	12,725	0
Shade Tree Committee	2,500	1,875	625	0
Environmental Commission	11,000	0	0	11,000
Township Planner	56,700	39,690	11,340	5,670
Insurance	749,500	418,221	202,365	128,914
Public Safety				
Aid to Volunteer Fire Companies				
Holmdel Fire Co. No. 1	50,000	18,000	32,000	0
Adjoining Communities	17,600	11,264	6,336	0
Police	2,456,917	1,965,534	368,538	122,846
First Aid Organization - Contribution	35,000	20,300	12,250	2,450
Emergency Management	500	500	0	0
Road Repairs & Maintenance	680,500	435,520	217,760	27,220
Recycling	87,750	87,750	0	0
Sanitation	89,200	85,275	2,408	1,516
Central Repair Facility	184,000	132,480	43,240	8,280
Health and Welfare				
Board of Health	192,575	144,431	38,515	9,629
Administration of Public Assistance	4,500	4,500	0	0
Drug and Alcohol Abuse Committee	6,500	6,500	0	0
Recreation and Education				
Parks and Playgrounds	70,850	35,425	0	35,425
County Library	27,965	27,965	0	0
Tennis Facility	16,000	16,000	0	0
Education Program for Employees	5,000	2,790	1,350	860
Uniform Construction Code				
Construction Official	80,470	68,400	10,863	1,207
Uniform Fire Safety Act	36,190	0	36,190	0
Utilities				
Gasoline	46,100	25,724	12,447	7,929
Fuel Oil	4,200	2,344	1,134	722
Electricity	95,000	53,010	25,650	16,340
Telephone & Telegraph	57,500	0	57,500	0
Natural Gas	8,000	4,464	2,160	1,376
Street Lighting	85,000	54,400	27,200	3,400
Fire Hydrant Service	514,700	287,203	138,969	88,528
Water	8,000	4,464	2,160	1,376
Sewer	1,200	670	324	206

## HOLMDEL TOWNSHIP

<u>Appropriations:</u>	1997 Budget	Residential	Com/Ind	OS/Farms
Contingent	15,000	8,370	4,050	2,580
Contribution to:				
Public Employees Retirement System	24,417	13,625	6,593	4,200
Social Security System	303,000	169,074	81,810	52,116
Police and Firemen's Ret System of NJ	203,298	113,440	54,890	34,967
Municipal Court	135,670	115,320	17,637	2,713
Interlocal Agreements - 911 calls	10,547	9,492	1,055	0
Condominium Act	50,000	50,000	0	0
Township of Middletown: Records Imaging	25,000	13,950	6,750	4,300
Munic Alliance on Drug & Alcohol Abuse				
state share	16,600	16,600	0	0
local share	4,150	4,150	0	0
Clean Communities Program	17,577	10,019	2,812	4,746
NJDEPE Office of Env Services - grant				
state share	2,500	0	0	2,500
local share	2,500	0	0	2,500
Monmouth County Historical Commission				
county share	10,000	0	0	10,000
local share	10,000	0	0	10,000
Recycling Tonnage Grant	6,940	6,940	0	0
Matching Funds for Grants	2,500	1,395	675	430
Capital Improvement Fund	2,055,350	2,055,350	0	0
Paving Program	125,000	80,000	40,000	5,000
Drainage Program	90,000	57,600	28,800	3,600
Curb and Sidewalk Program	20,000	12,800	6,400	800
Road Department Equipment	18,500	11,840	5,920	740
Purchase of Computers and Software	47,000	26,226	12,690	8,084
Purchase of Police Dept Equipment	42,000	33,600	6,300	2,100
Acquisition of Furniture/Equip - Town Hall	15,000	8,370	4,050	2,580
Purchase of Equipment for Fire Company	5,000	1,800	3,200	0
Debt Service				
Payment of Bond Principal/Interest on Bonds and Notes (combined) less fair share	1,536,631	1,144,790	349,584	42,257
Fair Share Housing expense	606,849	606,849		
Green Trust Loan Program: Loan Payments				
Principal	42,089	0	0	42,089
Interest	9,524	0	0	9,524
Special Emergency Authorizations - 5 years	3,979	2,220	1,074	684
Deficit in Dedicated Assmt. Budget	2,000	2,000	0	0
Reserve for Uncollected Taxes	1,278,922	951,774	290,315	36,833
<b>Total General Appropriations</b>	<b>\$13,991,925</b>	<b>\$10,464,348</b>	<b>\$2,560,610</b>	<b>\$966,968</b>
Additions to Budget:				
Schools				
Holmdel Township (K-12) 96-97 budget	26,118,249	26,118,249	0	0
<b>TOTAL APPROPRIATIONS WITH ADDITIONS</b>	<b>\$40,110,174</b>	<b>\$36,582,597</b>	<b>\$2,560,610</b>	<b>\$966,968</b>

HOLMDEL TOWNSHIP	Residential	Com/Ind	OS/Farms
Land Use Ratios (in dollars)			
total appropriations / total revenues	1.38	0.21	0.66
land use ratios	1 : 1.38	1 : .21	1 : .66



*American Farmland Trust*