

Joe

From: Louis Palazzo <lpalazzo@twp.howell.nj.us>
Sent: Monday, January 23, 2023 8:49 AM
To: Joseph Clark <jclark@twp.howell.nj.us>
Subject: 2022 Annual Financial Statement

Please see attached. This can be discussed in the meeting this afternoon as well.

Louis Palazzo
Chief Financial Officer
Township of Howell
4567 Route 9 North, 2nd Floor
Howell, NJ 07731
howellcfo@twp.howell.nj.us
Phone: 732-938-4500 X2200
Fax: 732-414-3231

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From: Joseph Clark
Sent: Monday, February 13, 2023 10:46:28 AM
To: GoverningBody
Cc: Louis Palazzo
Subject: Budget

Members of the Governing Body,

Please let me know what days and times you are available over the next 2 weeks. I want to sit down with you separately or in groups of no more than 2 to review the draft budget and to discuss the same with Lou Palazzo.

Joe

Joseph A. Clark

Township Manager
Township of Howell
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From: Ian Nadel
Sent: Monday, February 13, 2023 11:04:52 AM
To: Joseph Clark
Subject: Re: Budget

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Sent from my T-Mobile 4G LTE Device

Get [Outlook for Android](#)

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From: Fred Gasior
Sent: Monday, February 13, 2023 11:24:18 AM
To: Joseph Clark;GoverningBody
Cc: Louis Palazzo
Subject: Re: Budget

Right now I am good everyday except next Wednesday the 22nd. I take it this Friday morning we are having a pre agenda meeting for the following Tuesday.

Sent from my Verizon, Samsung Galaxy smartphone

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From: Joseph Clark
Sent: Monday, February 13, 2023 3:25:35 PM
To: Fred Gasior
Subject: RE: Budget

How about Friday before pre-agenda? We can meet with Lou at 9 and then pre-agenda at 10? If you're good for that, I'll loop in Ian as well so you two will be the first group of two.

From: Fred Gasior <fgasior@twp.howell.nj.us>
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To: Joseph Clark <jclark@twp.howell.nj.us>; GoverningBody <GoverningBody@twp.howell.nj.us>
Cc: Louis Palazzo <lpalazzo@twp.howell.nj.us>
Subject: Re: Budget

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From: Joseph Clark
Sent: Monday, February 13, 2023 3:28:05 PM
To: Ian Nadel
Subject: RE: Budget

How about Friday morning before the pre-agenda? Say 9? I'm checking with Fred to see if he's available then as well.

From: Ian Nadel <inadel@twp.howell.nj.us>
Sent: Monday, February 13, 2023 11:05 AM
To: Joseph Clark <jclark@twp.howell.nj.us>
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Works for me
Thanks

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From: Evelyn O'Donnell
Sent: Tuesday, February 14, 2023 10:41:21 AM
To: Fred Gasior; Joseph Clark
Cc: Louis Palazzo
Subject: Re: Budget

Lets do pre agenda AND budget on Friday

From: Fred Gasior
Sent: Monday, February 13, 2023 11:24:18 AM
To: Joseph Clark; GoverningBody
Cc: Louis Palazzo
Subject: Re: Budget

Right now I am good everyday except next Wednesday the 22nd. I take it this Friday morning we are having a pre agenda meeting for the following Tuesday.

Sent from my Verizon, Samsung Galaxy smartphone

Get [Outlook for Android](#)

From: Joseph Clark <jclark@twp.howell.nj.us>
Sent: Monday, February 13, 2023 10:46:28 AM
To: GoverningBody <GoverningBody@twp.howell.nj.us>
Cc: Louis Palazzo <lpalazzo@twp.howell.nj.us>
Subject: Budget

Members of the Governing Body,

Please let me know what days and times you are available over the next 2 weeks. I want to sit down with you separately or in groups of no more than 2 to review the draft budget and to discuss the same with Lou Palazzo.

Joe

Joseph A. Clark

Township Manager
Township of Howell
4567 Route 9 North
2nd Floor
PO Box 580
Howell, NJ 07731
732-938-4500 ext. 2102
www.twp.howell.nj.us

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From: Joseph Clark
Sent: Thursday, March 23, 2023 4:45:34 PM
To: Theresa Berger
Subject: Re: Dates Needed

Mayor, I would really appreciate it if we could do it that way. Lou and I have a lot of information to share.

Sent from my iPhone

On Mar 23, 2023, at 4:29 PM, Joseph Clark <jcxxxx@xxx.xxxxxx.xx.xx> wrote:

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Sent from my iPhone

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Joe, I have always had the opportunity to review prior to discussion. It is not beneficial to me to meet without reviewing the information we are discussing. I will set the meeting but only after review of the documents

Thank you,
Theresa Berger
Mayor of Howell Township
Tberger@twp.howell.nj.us

On Mar 22, 2023, at 1:19 PM, Joseph Clark
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Hi Mayor,

I just spoke with Lou. He's preparing the materials you asked for, but before we release anything about the budget, I want to schedule a time for you to come in here and review it with Lou and I. It will take about an hour. Please let me know when you are available.

Joe

From: Joseph Clark
Sent: Monday, March 20, 2023 9:40 AM
To: Theresa Berger <tberger@twp.howell.nj.us>
Subject: RE: Dates Needed

Hi Mayor,

I still need a date for when you can come in and go over the draft budget. Please let me know.

Joe

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Sent: Thursday, March 9, 2023 10:02 AM
To: Theresa Berger <tberger@twp.howell.nj.us>
Subject: RE: Dates Needed

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Please send me dates for KHov and the budget meeting.

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From: Joseph Clark <jclark@twp.howell.nj.us>
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Subject: Re: Dates Needed

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Sent from my iPhone

On Mar 4, 2023, at 7:16 AM, Theresa Berger
<tberger@twp.howell.nj.us> wrote:

Joe

Is this in person or virtual? I need to know due to time.

Thank you,
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Mayor of Howell Township

Tberger@twp.howell.nj.us

On Mar 3, 2023, at 9:03 AM, Joseph Clark <jclark@twp.howell.nj.us> wrote:

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A reminder that I need dates from you.

Also, we meet on Fridays before our meeting date at 10 .m. to go over the agenda. You are welcome to attend. Please let me know in advance of when you will be present so I can make sure there isn't a quorum.

Joe

From: Joseph Clark
Sent: Wednesday, March 1, 2023 4:04 PM
To: Theresa Berger <tberger@twp.howell.nj.us>
Subject: Dates Needed

Mayor,

I need dates form you for two things
-

Please let me know of a date over the next month when you can meet with representatives of K Hovnanian to discuss their project.

Please let me know if you are available by wither zoom or in person next Friday afternoon to discuss budget with Lou.

Joe

Joseph A. Clark

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From: Joseph Clark
Sent: Friday, March 24, 2023 8:51:17 AM
To: GoverningBody
Cc: Louis Palazzo
Subject: Next week

All,

Next week, I need to shift the pre-agenda meeting to next Thursday (MARCH 30) afternoon at 1:30. I am scheduled to be out of town March 31-April 2. [REDACTED]

On a different note, Lou and I are finalizing the budget for introduction on April 4. I hope it's obvious to everyone that I am trying to be different than my predecessor(s), and more team oriented. In an effort to include everyone in the planning process, we have held meetings with four of the Council so far. We have reviewed various budget sheets explaining the process, the departmental asks, and the overall picture of the Township. I ask that Mayor Berger reach out to me to arrange a time to have an introductory session.

Next week, we will share the finalized budget. I am hesitant to share the budget with anyone who has not found the time to meet with Lou and I. There has been more than enough time to meet. All Council were invited to the November budget hearings. Since reorganization, I have sent at least seven emails asking that people meet and attend (one on January, six in March). There has been, and remains, ample time to have an initial in-person review.

I intend to have a draft of the budget message completed by early next week. Although under our Ordinances and state law, the budget and message is for the manager to prepare, I would welcome the chance to share the message with everyone and to receive feedback. With that in mind, I will try to have it done and circulated by Tuesday afternoon.

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From: Theresa Berger
Sent: Friday, March 24, 2023 9:03:51 AM
To: Joseph Clark;Caitlin Harney
Cc: Nicole Rodriguez
Subject: Re: Dates Needed

Mr Clark,

If you insist I attend your meeting, with out my ability to review any budgetary information/changes prior to the meeting, I will. I must say for the record I believe it will not be efficient or reasonable for me to discuss financials without reference documents, which help me gather all the info needed. I will be attending virtually, please provide the call in info. I have added my assistant to ensure its set up.

Monday 9-11

Wednesday 9-10;30, 11:30-1

Thursday 9-10

Thank you,
Theresa Berger
Mayor of Howell Township
Tberger@twp.howell.nj.us

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Joe

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Subject: RE: Dates Needed

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I still need a date for when you can come in and go over the draft budget. Please let me know.

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From: Joseph Clark
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To: Theresa Berger <tberger@twp.howell.nj.us>
Subject: RE: Dates Needed

Hi Mayor,

Please send me dates for KHov and the budget meeting.

Joe

From: Joseph Clark <jclark@twp.howell.nj.us>
Sent: Saturday, March 4, 2023 12:35 PM
To: Theresa Berger <tberger@twp.howell.nj.us>
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To: Theresa Berger
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Subject: Dates Needed

Mayor,

I need dates form you for two things -

Please let me know of a date over the next month when you can meet with representatives of K Hovnanian to discuss their project.

Please let me know if you are available by wither zoom or in person next Friday afternoon to discuss budget with Lou.

Joe

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From: Fred Gasior
Sent: Friday, March 24, 2023 9:28:57 AM
To: Joseph Clark;GoverningBody
Cc: Louis Palazzo
Subject: Re: Next week

Okay thanks. I can't make next Thursday. [REDACTED]. How you choose to disseminate the final budget is fine with me. I can make time during the week to come in.
Sent from my T-Mobile 5G Device

Get [Outlook for Android](#)

From: Joseph Clark <jclark@twp.howell.nj.us>
Sent: Friday, March 24, 2023 8:51:17 AM
To: GoverningBody <GoverningBody@twp.howell.nj.us>
Cc: Louis Palazzo <lpalazzo@twp.howell.nj.us>
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From: Joseph Clark
Sent: Friday, March 24, 2023 9:29:13 AM
To: Theresa Berger;Caitlin Harney
Subject: RE: Dates Needed

Hi Mayor,

We are trying to do things differently than in the past, so I appreciate your willingness to try something new. We will schedule a meeting for one hour with a hard stop so as not to take up too much of your time.

To clarify one point – this initial meeting is not a discussion – it’s a presentation designed to give an overview of the budget and acquaint you with where we are. IT probably would have been more beneficial to have done this earlier, but we are where we are. You may have questions during it, which would be great. Your fellow Council members have all been very engaged and there was a lot of excellent give and take that was productive. This is a product of a lot of hard work by the department heads and Lou.

In terms of info for you to gather, there is none. Lou and I are putting everything together. If there are things in the budget you do not understand, or are not clear, you are free to ask. That is the whole reason why we are doing this – to give all Council a comfort level in advance of April 4. I want to avoid a situation where very basic questions are being asked at the meeting that could have been handled internally prior to the night of introduction.

Obviously, you should not share any of the draft materials you will be receiving with anyone who is not a member of Council other than me, Lou, and Caitlin.

From: Theresa Berger <tberger@twp.howell.nj.us>
Sent: Friday, March 24, 2023 9:04 AM
To: Joseph Clark <jclark@twp.howell.nj.us>; Caitlin Harney <charney@twp.howell.nj.us>
Cc: Nicole Rodriguez <njones@ohinj.org>
Subject: Re: Dates Needed

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PO Box 580
Howell, NJ 07731
732-938-4500 ext. 2102
www.twp.howell.nj.us

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Cc: Nicole Rodriguez;Louis Palazzo;Matthew Howard
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**Joseph
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580
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2102
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it. Please
notify the
sender by
return e-
mail if
you have
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in error.

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From: Ian Nadel
Sent: Friday, March 24, 2023 10:11:27 AM
To: Joseph Clark
Subject: Re: Next week

I can be there next Thursday for the preagenda.

Thanks

Ian

From: Joseph Clark <jclark@twp.howell.nj.us>
Sent: Friday, March 24, 2023 8:51:17 AM
To: GoverningBody <GoverningBody@twp.howell.nj.us>
Cc: Louis Palazzo <lpalazzo@twp.howell.nj.us>
Subject: Next week

All,

Next week, I need to shift the pre-agenda meeting to next Thursday (MARCH 30) afternoon at 1:30. I am scheduled to be out of town March 31-April 2. [REDACTED]

On a different note, Lou and I are finalizing the budget for introduction on April 4. I hope it's obvious to everyone that I am trying to be different than my predecessor(s), and more team oriented. In an effort to include everyone in the planning process, we have held meetings with four of the Council so far. We have reviewed various budget sheets explaining the process, the departmental asks, and the overall picture of the Township. I ask that Mayor Berger reach out to me to arrange a time to have an introductory session.

Next week, we will share the finalized budget. I am hesitant to share the budget with anyone who has not found the time to meet with Lou and I. There has been more than enough time to meet. All Council were invited to the November budget hearings. Since reorganization, I have sent at least seven emails asking that people meet and attend (one on January, six in March). There has been, and remains, ample time to have an initial in-person review.

I intend to have a draft of the budget message completed by early next week. Although under our Ordinances and state law, the budget and message is for the manager to prepare, I would welcome the chance to share the message with everyone and to receive feedback. With that in mind, I will try to have it done and circulated by Tuesday afternoon.

Joe

Joseph A. Clark
Township Manager
Township of Howell
4567 Route 9 North
2nd Floor
PO Box 580

Howell, NJ 07731
732-938-4500 ext. 2102
www.twp.howell.nj.us

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From: Theresa Berger
Sent: Thursday, March 30, 2023 8:21:22 PM
To: Louis Palazzo
Cc: Joseph Clark
Subject: Re: 2023 Budget

TY

Thank you,
Theresa Berger
Mayor of Howell Township
Tberger@twp.howell.nj.us

On Mar 30, 2023, at 8:06 PM, Louis Palazzo <lpalaxxx@xxx.xxxxxx.xx.xx> wrote:

Ok... I am sorry to hear about your CFO. I will be available for questions, just reach out via email or my cell phone.

Regards,
Lou Palazzo
CFO, Howell Twp.

On Mar 30, 2023, at 7:08 PM, Theresa Berger
<tberger@twp.howell.nj.us> wrote:

I haven't reviewed the documents yet, I am very sorry, but my CFO passed away this past weekend, and it has been very hectic in the office. I will be reviewing tomorrow, and I will connect with you with questions.

Thank you,
Theresa Berger
Mayor of Howell Township
Tberger@twp.howell.nj.us

On Mar 30, 2023, at 3:41 PM, Louis Palazzo
<lpalaxxx@xxx.xxxxxx.xx.us> wrote:

Good Afternoon—

I was just following up to see if you had any questions about the 2023 Budget that needed to be answered...

Louis Palazzo

Chief Financial Officer

Township of Howell

4567 Route 9 North, 2nd Floor

Howell, NJ 07731

howellcfo@twp.howell.nj.us

Phone: 732-938-4500 X2200

Fax: 732-414-3231

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From: Fred Gasior
Sent: Tuesday, April 11, 2023 2:29:28 PM
To: Joseph Clark;GoverningBody
Subject: Re: Budget

Okay thanks Joe.

Sent from my T-Mobile 5G Device

Get [Outlook for Android](#)

From: Joseph Clark <jclark@twp.howell.nj.us>

Sent: Tuesday, April 11, 2023 2:28:14 PM

To: GoverningBody <GoverningBody@twp.howell.nj.us>

Subject: Budget

All,

Now that the budget is introduced, if anyone has any issues with it, or cuts they want to make, please let Lou and I know ASAP.

Joe

Sent from my iPhone

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From: Joseph Clark
Sent: Tuesday, April 18, 2023 3:34:15 PM
To: Theresa Berger; Louis Palazzo
Subject: RE: Budget

By that, I mean how much do you think revenue is short?

-----Original Message-----

From: Joseph Clark
Sent: Tuesday, April 18, 2023 3:25 PM
To: Theresa Berger <tberger@twp.howell.nj.us>; Louis Palazzo <lpalaxxx@xxx.xxxxxx.xx.xx>
Subject: RE: Budget

Which developments and warehouses?

-----Original Message-----

From: Theresa Berger <tberger@twp.howell.nj.us>
Sent: Tuesday, April 18, 2023 3:23 PM
To: Joseph Clark <jxxxxx@xxx.xxxxxx.xx.us>; Louis Palazzo <lpalazzo@twp.howell.nj.us>
Subject: Re: Budget

there are new developments and warehouses, and the revenues don't seem to reflect it. Thoughts ?

Thank you,
Theresa Berger
Mayor of Howell Township
Tberger@twp.howell.nj.us

> On Apr 17, 2023, at 9:46 AM, Joseph Clark <jclaxx@xxx.xxxxxx.xx.xx> wrote:

>

> All,

>

> Just a reminder that if you are interested in amending the introduced budget, now is the time for discussion. If you wait until a week before the May meeting, it will be too late.

>

> Joe

>

>

> Joseph A. Clark
> Township Manager
> Township of Howell
> 4567 Route 9 North
> 2nd Floor
> PO Box 580
> Howell, NJ 07731
> 732-938-4500 ext. 2102
> www.twp.howell.nj.us

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> -----Original Message-----

> From: Joseph Clark <jxxxxx@xxx.xxxxxx.xx.us>

> Sent: Tuesday, April 11, 2023 2:28 PM

> To: GoverningBody <Govexxxxxxxxx@xxx.xxxxxx.xx.xx>

> Subject: Budget

>

> All,

>

> Now that the budget is introduced, if anyone has any issues with it, or cuts they want to make, please let Lou and I know ASAP.

>

> Joe

>

> Sent from my iPhone

>

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From: Theresa Berger
Sent: Monday, April 24, 2023 11:07:18 AM
To: Joseph Clark
Cc: Louis Palazzo; Ian Nadel; Matthew Howard
Subject: Re: Budget questions

Thank you

Thank you,
Theresa Berger
Mayor of Howell Township
Tberger@twp.howell.nj.us

> On Apr 24, 2023, at 11:03 AM, Joseph Clark <jclaxx@xxx.xxxxxx.xx.xx> wrote:
>
> Hi Mayor,
>
> I appreciate you reaching out with the questions. We will work on getting you information.
>
> Joe
>
> -----Original Message-----
> From: Theresa Berger <tberger@twp.howell.nj.us>
> Sent: Monday, April 24, 2023 10:47 AM
> To: Joseph Clark <jxxxxx@xxx.xxxxxx.xx.us>; Louis Palazzo <lpalazzo@twp.howell.nj.us>; Ian Nadel
<inadex@xxx.xxxxxx.xx.xx>
> Subject: Budget questions
>
> Please assist
> ~is a bond for our municipal building coming off the "books" year ~has the draft efficiency study been used, or is
t here a new one been completed, and that used ~why budget 1.5M\$ less in revenue from 2022 to 2023... Why not
keep it flat from 2022 ~why are fees and permits down in revenue 2022 to 2023 approx 800K\$ ~which line is the
direct revenue from the abandoned property fees ~ administrations budget has also increased substantially, (separate
from the contractual agreements) ~what is the total cost of outsourced legal fees(all areas)
>
> Thank you,
> Theresa Berger
> Mayor of Howell Township
> Tberger@twp.howell.nj.us
>
>
>
>
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From: Joseph Clark
Sent: Tuesday, April 25, 2023 9:38:22 AM
To: GoverningBody
Subject: FW: Budget questions

All,

Just a reminder that we are moving closer to the date for adopting the budget. If you have any questions, please forward them to me so that I can provide answers. The Mayor had several questions, which she sent yesterday (thank you Mayor, and see below for their content). We are in the process of drafting a response, which will also be circulated to everyone.

Joe

Joseph A. Clark
Township Manager
Township of Howell
4567 Route 9 North
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-----Original Message-----

From: Theresa Berger <tberger@twp.howell.nj.us>
Sent: Monday, April 24, 2023 10:47 AM
To: Joseph Clark <jxxxxx@xxx.xxxxxx.xx.us>; Louis Palazzo <lpalazzo@twp.howell.nj.us>; Ian Nadel <inadex@xxx.xxxxxx.xx.xx>
Subject: Budget questions

Please assist

~is a bond for our municipal building coming off the "books" year

~has the draft efficiency study been used, or is t here a new one been completed, and that used

~why budget 1.5M\$ less in revenue from 2022 to 2023... Why not keep it flat from 2022

~why are fees and permits down in revenue 2022 to 2023 approx 800K\$

~which line is the direct revenue from the abandoned property fees

~ administrations budget has also increased substantially, (separate from the contractual agreements)

~what is the total cost of outsourced legal fees(all areas)

Thank you,
Theresa Berger
Mayor of Howell Township
Tberger@twp.howell.nj.us

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From: Theresa Berger
Sent: Thursday, April 27, 2023 3:02:15 PM
To: Joseph Clark
Cc: GoverningBody
Subject: Re: Budget questions

Thank you for sharing my questions, please share others from the rest of the group.

Thank you,
Theresa Berger
Mayor of Howell Township
Tberger@twp.howell.nj.us

> On Apr 25, 2023, at 9:38 AM, Joseph Clark <jclaxx@xxx.xxxxxx.xx.xx> wrote:

>

> All,

>

> Just a reminder that we are moving closer to the date for adopting the budget. If you have any questions, please forward them to me so that I can provide answers. The Mayor had several questions, which she sent yesterday (thank you Mayor, and see below for their content). We are in the process of drafting a response, which will also be circulated to everyone.

>

> Joe

>

>

> Joseph A. Clark

> Township Manager

> Township of Howell

> 4567 Route 9 North

> 2nd Floor

> PO Box 580

> Howell, NJ 07731

> 732-938-4500 ext. 2102

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> -----Original Message-----

> From: Theresa Berger <tberger@twp.howell.nj.us>

> Sent: Monday, April 24, 2023 10:47 AM

> To: Joseph Clark <jxxxxx@xxx.xxxxxx.xx.us>; Louis Palazzo <lpalazzo@twp.howell.nj.us>; Ian Nadel <inadex@xxx.xxxxxx.xx.xx>

> Subject: Budget questions

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> Please assist

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> Mayor of Howell Township

> Tberger@twp.howell.nj.us

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From: Joseph Clark
Sent: Thursday, April 27, 2023 3:39:14 PM
To: Theresa Berger
Cc: GoverningBody
Subject: RE: Budget questions

I haven't received any in writing from anyone else yet.

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Sent: Thursday, April 27, 2023 3:02 PM
To: Joseph Clark <jxxxxx@xxx.xxxxxx.xx.us>
Cc: GoverningBody <Govxxxxxxx@xxx.xxxxxx.xx.xx>
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Tberger@twp.howell.nj.us

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From: Joseph Clark
Sent: Thursday, April 27, 2023 3:44:40 PM
To: Theresa Berger
Cc: GoverningBody;Louis Palazzo
Subject: RE: Budget questions
Attachments: 2023 RESPONSE TO MAYORS BUDGET QUESTIONS ADC.docx

All,

If you have any questions regarding the budget, please reach out with them; we are running out of time before adoption. I am attaching the response prepared by Lou Palazzo, Matt Howard and myself to the Mayor's earlier questions. Just a reminder that because the budget is still a draft document, it is an advisory document, as is this attached response. Neither should be shared with anyone outside the Governing Body circle.

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RESPONSE TO MAYOR'S QUESTIONS
ADVISORY, CONSULTATIVE AND DELIBERATIVE MATERIAL

QUESTION 1. **BOND FOR MUNICIPAL BUILDING COMING OFF THE BOOKS?**

RESPONSE:

In 2005, the Township issued a \$30 mln bond for several ordinances, two of them being the purchase of the Harms and Pinnacle properties. The Township was able to purchase the Harms property, but decided to not pursue the Pinnacle purchase as the appraisal for the property well exceeded the amount the Township has originally allocated for it. The remaining amount of the ordinance for the land acquisition was cancelled to Capital Fund Balance. When the opportunity to purchase the Rt.9 building presented itself, the ordinance was fully funded from the amount that had been moved to fund balance. The original bond was first refinanced in 2013 with a principal balance of \$22.795 mln principal remaining. The 2013 refinance was refinanced again in 2020 and as of 12/31/22 has \$16.725 mln principal remaining but at interest rates between .35% and 2.40%, compared to the 4.125%-5.125% interest rates on the original bond issuance in 2005. This bond will be fully paid off in 2035. Also to note, the portion of this bond applicable to the Harms property purchase (approx. 49%) is offset by Open Space funds.

QUESTION 2. **EFFICIENCY STUDY QUESTION**

RESPONSE:

One efficiency study has been performed in two phases - an earlier phase and more recent phase. The second phase is finalized, so we anticipate a complete report being issued shortly. IT will be sent to Council as an advisory, consultative and deliberative document shortly.

QUESTION 3. **WHY IS REVENUE DOWN \$1.5MLN FROM 2022 TO 2023?**

RESPONSE:

2022 was a banner year for construction and "Fees & Permits" The amounts collected for these two revenue subaccount line items far exceeded any of the historical amounts received from prior years. This increase is currently being driven by some of the big warehouse applications and projects that have already been approved. But these will not be sustainable revenue levels for future budgets, nor are we able to predict any potential downturns in the market. With that being said, administration felt it was fiscally prudent to anticipate the same amount as last year 2022. We felt it was highly unlikely that the revenue for those two specific line items would perform in the same manner as it did in 2022. In the event that it did perform better than was anticipated, the excess would go to regenerate surplus, which is a budgetary goal to maintain financial strength and stability and eliminating the peaks and valleys of revenue usage in the budget.

I will also note that the Township has been using the ARP funding for revenue replacement. The Township will only have the remaining funds available for the 2024 budget. As the amount of the

funding the Township received was finite, we felt that it was prudent to lessen the budgetary dependency on these funds in stages the best we were able to.

QUESTION 4. FEES & PERMITS DOWN IN REVENUE?

RESPONSE:

The response for this can be reference under question #3.

**QUESTION 5. WHERE ARE ABANDONED PROPERTIES REVENUES
ACCOUNTED FOR?**

RESPONSE:

Fees for Abandoned Properties are collected by Code Enforcement and therefore are included in the \$150,000 anticipated for Code Enforcement Fees in the budget revenue.

QUESTION 6. ADMINISTRATION'S OTHER EXPENSES BUDGET INCREASE

RESPONSE:

The sole reason for the increase in Administration's Other Expenses is a directly from the Township's participation in our Fleet Management program with Enterprise. This appropriation consist of lease payments on the non-police vehicles that have been procured with EFM. The Township will also be executing equipment leases with Lakeland Bank this year to alleviate the need to issue bonding for said equipment. The \$60,000 was to account for any equipment lease agreements that were finalized in 2023, as there would be payments due on the lease prior to the end of the fiscal year. Other than those two increases to Other Expenses, the remaining subaccount line items are flat against the prior year.

QUESTION 7. TOTAL COST OF LEGAL FEES

RESPONSE:

The Township has expended \$581,790.31 in legal fees from the 2022 budget. Currently, the Township has \$544,880 budgeted for legal services in the 2023 budget.

The Planning Board has expended \$34,999.92 in legal fees from the 2022 budget. Currently, the Township has \$15,000 budgeted for legal services in the 2023 Planning Board budget.

The Zoning Board has expended \$36,999.87 in legal fees from the 2022 budget. Currently, the Township has \$15,000 budgeted for legal services in the 2023 Zoning Board budget.

From: Fred Gasior
Sent: Thursday, April 27, 2023 4:57:05 PM
To: Joseph Clark;Theresa Berger
Cc: GoverningBody;Louis Palazzo
Subject: Re: Budget questions

Everyone.

In light of the fact that we are facing our biggest increases in areas we have no control of, I expected it to be a tough budget year for our town as well as a lot of other towns. As I stated in our presentation with Lou, I use to have my Series 7 and Bond dealer license so I understand budgets as well as investments and bonding. Any questions I had about the budget were asked and answered when we had our budget presentation or shortly after. Those questions were in regard to our supply and debit sides. On the supply side, I specifically wanted to know what monies we have coming into the town, how that money is handled and what was our tax collection success rate. Also, how we handle delinquent taxpayers. The importance of bringing in viable retable's was mentioned.

On the debit side, I wanted to know how we handle our employee Healthcare Insurance and were we doing everything necessary and possible to keep the cost down in light of the fact we are facing and unexpected higher raise in healthcare costs. I wanted to know if there were other options that we could explore. I wanted to know where we were with our current labor contracts. Also, were there any suggestions as to town operation to cut the costs of general services? This was discussed with the fellow who interviewed me regarding the efficiency study. I am interested to see what he comes up. We discussed some hypotheticals.

I am very concerned with the school taxes and where they might be going. Howell, as well as the FRHSD got hammered again by Trenton. Our schools as well as the district are educating students below the State average. Unfortunately, the State BOE recently published their school Summative ratings and the Howell Schools did at best fair. Some even performed poorly. This will not sit well with taxpayers if school taxes are raised substantially.

Regards
Fred

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From: Joseph Clark
Sent: Monday, May 1, 2023 11:44:41 AM
To: GoverningBody
Subject: Budget

All,

If anyone has any questions about the budget, please be sure to ask now.

Joe

Joseph A. Clark

Township Manager
Township of Howell
4567 Route 9 North
2nd Floor
PO Box 580
Howell, NJ 07731
732-938-4500 ext. 2102
www.twp.howell.nj.us

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From: Fred Gasior
Sent: Monday, May 1, 2023 12:12:16 PM
To: Joseph Clark;GoverningBody
Subject: Re: Budget

I am good. I said my peace last week
Sent from my T-Mobile 5G Device
Get [Outlook for Android](#)

From: Joseph Clark <jclark@twp.howell.nj.us>
Sent: Monday, May 1, 2023 11:44:41 AM
To: GoverningBody <GoverningBody@twp.howell.nj.us>
Subject: Budget

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From: Evelyn O'Donnell
Sent: Tuesday, May 2, 2023 9:03:40 PM
To: Joseph Clark;Theresa Berger;Fred Gasior
Subject: Fwd: Budget

Joe,

As a result of the many phone calls that I've had with you concerning our budget and the two mini meetings that I was able to attend concerning the budget, my questions have been addressed add answered by you as well as Lou..

Thank you for the small group opportunity for a "question and answers" concerning the budget. It was most helpful for my edification and clarification.

Deputy, Mayor Evelyn O'Donnell

Sent from my iPhone

Begin forwarded message:

From: Fred Gasior <fgasixx@xxx.xxxell.nj.us>
Date: May 1, 2023 at 12:12:16 PM EDT
To: Joseph Clark <jcxxxx@xxx.xxxxxx.xx.xx>, GoverningBody
<GoverningBody@twp.howell.nj.us>
Subject: Re: Budget

I am good. I said my peace last week

Sent from my T-Mobile 5G Device

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From: Joseph Clark <jclark@twp.howell.nj.us>

Sent: Monday, May 1, 2023 11:44:41 AM

To: GoverningBody <GoverningBody@twp.howell.nj.us>

Subject: Budget

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Joe

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