Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

2026
MUNICIPAL BUDGET

Municipal Budget of the Borough of Neptune City Borough, County of Monmouth for the Fiscal Year 2026

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 13th day of April, 2026 and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 14th day of April, 2026

DocuSigned by: Corinne DiCorcia Williams
Clerk
106 W. Sylvania Avenue
Address
Neptune City, New Jersey
Address
732-776-7224
Phone Number

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

Certified by me, this 13th day of April, 2026

DocuSigned by: Robert Oliwa
Registered Municipal Accountant
3 Broad Street Freehold, NJ 07728
Address
-
Address
732-780-5106
Phone Number

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

Certified by me, this 13th day of April, 2026

DocuSigned by: William E Antonides Jr
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: _____, **By:** _____

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

Contracting Unit: Neptune City Borough

Year Ending: December 31, 2026

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

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

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

04/14/2026
Date

DocuSigned by:
Corinne DiCorcia Williams
C2FDE9D3...
Clerk of the Governing Body

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General Instructions to Complete the Municipal Budget Workbook

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

Instructions to Complete the 2025 to 2026 "Data Rollover" Process

a) Download from FAST or have saved on your computer the 2025 adopted budget workbook.

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

b) On the 2026 budget, navigate to the "Key Inputs" tab.
****IMPORTANT: Macros must be enabled in excel in order for the data rollover process to run successfully.****
c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.
d) First, click the button for current fund. It will prompt you to select your 2025 adopted excel budget from your computer.
Once the 2025 adopted budget is selected, the function runs automatically. **WARNING**: **The functionality may cause the screen to**
e) **briefly flash rapidly.**
Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same
f) as the current fund process.
g) Once complete, review the 2026 template to ensure information has successfully copied from the 2024 adopted budget.
PLEASE NOTE:
If an incorrect version of the budget template was used in 2025, the budget data may not migrate properly to the 2025 budget template.

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Information Required for Municipal Budget Document:	Municipal Budget Version 2026.0 Responses and Data		
Name and County of Municipality	Neptune City Borough, Monmouth County		
Full Name of Municipality	BOROUGH OF NEPTUNE CITY		
County of Municipality	MONMOUTH		
Name of Municipality	NEPTUNE CITY		
Type	BOROUGH		
Governing Body Type	COUNCIL MEMBERS		
Location	Borough Hall		
Address	106 West Sylvania Avenue		
Address	Neptune City, NJ 07753		
Phone	732-776-7224		
Fax	732-776-8906		
			Cert #
Clerk	Corinne DiCorcia Williams		C-1760
Tax Collector	Albert Jardine		T-8474
Chief Financial Officer	William E. Antonides, Jr.		N-0168
Registered Municipal Accountant	Robert S. Oliwa		414
Municipal Attorney	Gregory Cannon		
Website URL for Publishing	www.neptunecitynj.com		
Date of Website Posting	14th	April	4/14/2026
On-line Publication for Publishing	the Coaster		5/11/2026
Date of On-line Publication Posting	16th	April	
	Day	**Month**	
Date of Introduction	13th	April	4/13/2026
Date of Public Hearing	11th	May	5/11/2026
Time of Public Hearing	6:00		
Net Valuation Taxable Current		1,091,166,500	
Net Valuation Taxable Prior		1,011,010,300	
		80,156,200	
Budget Year	**2026**	**Budget Year Type:**	**Calendar Year**
Municipal Code	1335		

How many utilities does municipality have?*	1	*One (1) utility listed by default. Select "0"	
Utility #	**Utility Name**	**Utility Type**	**Ca**
Utility 1	Sewer	Sewer	**# of Years**
Utility 2			**Beginning Year**
Utility 3			**Ending Year**
Utility 4			
Utility 5			
Utility 6			
Utility Assessment (Tab 37)			
Utility Assessment (Tab 38)			

Page Count - Standard or Expanded:		Start with "Standard" and mov
Grant Revenues (Sheet 9)	Standard	*"Standard" will provide two (2) sheets for Grant Re*
Other Special Item Revenues (Sheet 10)	Standard	*"Standard" will provide two (2) sheets for Other Sp*
General Appropriations (Sheet 15)	Standard	*"Standard" will provide nine (9) sheets for General*
Grant Appropriations (Sheet 24)	Standard	*"Standard" will provide three (3) sheets for Grant A*
Capital Improvements (Sheets 40b, 40c, 40d)	Standard	*"Standard" will provide three (3) sheets per sectior*

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

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Date of Original Appt.

5/23/2022

27 day(s) between publication and hearing

28 day(s) between intro and hearing

Calendar or State Fiscal

if you do not have any utilities.

apital Improvement Program

3
2026
2028

e to "Expanded" only as needed.

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ecial Items of Revenue.
Appropriations.
Appropriations.
.

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2026 Municipal Budget

of the BOROUGH of NEPTUNE CITY County of MONMOUTH for the fiscal year 2026.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated 2026		Anticipated 2025	
1. Surplus	1,076,000.00		1,384,555.50	
2. Total Miscellaneous Revenues	1,346,689.18		1,632,781.91	
3. Receipts from Delinquent Taxes	525,000.00		350,000.00	
4. a) Local Tax for Municipal Purposes	7,354,926.90		6,758,689.13	
b) Addition to Local School District Tax				
c) Minimum Library Tax				
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	7,354,926.90		6,758,689.13	
Total General Revenues	10,302,616.08		10,126,026.54	

Summary of Appropriations		2026 Budget		Final 2025 Budget	
1. Operating Expenses:	Salaries & Wages	3,912,106.00		4,035,042.00	
	Other Expenses	3,794,744.81		3,773,389.31	
2. Deferred Charges & Other Appropriations		1,081,574.00		1,052,969.08	
3. Capital Improvements					
4. Debt Service (Include for School Purposes)		570,950.00		367,450.00	
5. Reserve for Uncollected Taxes	#	943,241.27		897,176.15	
Total General Appropriations		10,302,616.08		10,126,026.54	
Total Number of Employees					

2026 Dedicated Sewer Utility Budget

Summary of Revenues	Anticipated 2026		Anticipated 2025	
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				

Summary of Appropriations		2026 Budget		Final 2025 Budget	
1. Operating Expenses:	Salaries & Wages				
	Other Expenses				
2. Capital Improvements					
3. Debt Service					
4. Deferred Charges & Other Appropriations					
5. Surplus (General Budget)					
Total Appropriations					
Total Number of Employees					

2026 Dedicated Utility Budget

Summary of Revenues	Anticipated 2026		Anticipated 2025	
1. Surplus	200,000.00		155,000.00	
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues	200,000.00		155,000.00	

Summary of Appropriations		2026 Budget		Final 2025 Budget	
1. Operating Expenses:	Salaries & Wages				
	Other Expenses				
2. Capital Improvements					
3. Debt Service					
4. Deferred Charges & Other Appropriations					
5. Surplus (General Budget)					
Total Appropriations					
Total Number of Employees					

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

2026 Dedicated Utility Budget				
Summary of Revenues	**Anticipated**			
	2026		**2025**	
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations	**2026 Budget**		**Final 2025 Budget**	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2026 Dedicated Utility Budget				
Summary of Revenues	**Anticipated**			
	Anticipated			
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations	**2026 Budget**		**Final 2025 Budget**	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2026 Dedicated Utility Budget				
Summary of Revenues	**Anticipated**			
	Anticipated			
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations	**2026 Budget**		**Final 2025 Budget**	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2026 Dedicated Utility Budget				
Summary of Revenues	**Anticipated**			
	Anticipated			
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations	**2026 Budget**		**Final 2025 Budget**	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				

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Total Appropriations							
Total Number of Employees							

Balance of Outstanding Debt							
		General		**Sewer**			
Interest							
Principal							
Outstanding Balance							

Balance of Outstanding Debt							
Interest							
Principal							
Outstanding Balance							

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COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2026 MUNICIPAL BUDGET

			YEAR 2026	YEAR 2025
1	Total General Appropriations for 2026 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)		9,359,374.81	XXXXXXXXXX
2	Local District School Tax	Actual		8,945,750.00
		Estimate	8,960,000.00	XXXXXXXXXX
3	Regional School District Tax	Actual		
		Estimate		XXXXXXXXXX
4	Regional High School Tax	Actual		
		Estimate		XXXXXXXXXX
5	County Tax	Actual		2,145,433.71
		Estimate	2,180,000.00	XXXXXXXXXX
6	Special District Tax	Actual		
		Estimate		XXXXXXXXXX
7	Municipal Open Space	Actual		
		Estimate		XXXXXXXXXX
8	Municipal Arts and Culture	Actual		
		Estimate		XXXXXXXXXX
9	Total General Appropriations & Other Taxes		20,499,374.81	
10	Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)		2,947,689.18	
11	Cash Required from 2026 to Support Local Municipal Budget and Other Taxes		17,551,685.63	
12	Amount of Item 11 divided by **94.90%** equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, AFS Sheet 22)		18,494,926.90	

Analysis of Item 12:	
Local School District Tax (Line 2 Above)	8,960,000.00
Regional School District Tax (Line 3 Above)	-
Regional High School Tax (Line 4 Above)	-
County Tax (Line 5 Above)	2,180,000.00
Special District Tax (Line 6 Above)	-
Municipal Open Space Tax (Line 7 Above)	-
Municipal Arts and Culture Tax (Line 8 Above)	-
Tax in Local Municipal Budget	7,354,926.90
Total Amount (Line 12)	18,494,926.90

13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	943,241.27
	Computation of "Tax in Local Municipal Budget"	
	Item 1 - Total General Appropriations	9,359,374.81
	Item 13 - Appropriation: Reserve for Uncollected Taxes	943,241.27
	Subtotal	10,302,616.08
	Less: Item 10 - Total Anticipated Revenues	2,947,689.18
	Amount to Be Raised by Taxation in Municipal Budget	7,354,926.90

Local Tax for Municipal Purpose		7,354,926.90
Addition to Local District School Tax		
Minimum Library Tax		

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2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF NEPTUNE CITY **COUNTY:** MONMOUTH

Rachel McGreevy	12/31/2027
Mayor's Name	**Term Expires**

Municipal Officials

	5/23/2022	**Date of Orig. Appt.**
Corinne DiCorcia Williams	C-1760	**Cert. No.**
Municipal Clerk		
Albert Jardine	T-8474	**Cert. No.**
Tax Collector		
William E. Antonides, Jr.	N-0168	**Cert. No.**
Chief Financial Officer		
Robert S. Oliwa	414	**Lic. No.**
Registered Municipal Accountant		
Gregory Cannon		
Municipal Attorney		

Governing Body Members

Name	Term Expires
Glen Kocsis, Council President	12/31/2026
Corlies Chong	12/31/2027
Robert Johnson	12/31/2028
Kimberly Karalovich	12/31/2027
Pamela Renee	12/31/2026
Aaron Williams	12/31/2028

Official Mailing Address of Municipality

Borough Hall
106 West Sylvania Avenue
Neptune City, NJ 07753

Fax #: 732-776-8906

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

2026
MUNICIPAL BUDGET

Municipal Budget of the **BOROUGH** of **NEPTUNE CITY**, County of **MONMOUTH** for the Fiscal Year 2026.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 13th day of April, 2026 and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 13th day of April, 2026

Clerk
106 West Sylvania Avenue
Address
Neptune City, NJ 07753
Address
732-776-7224
Phone Number

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

Certified by me, this 13th day of April, 2026

Registered Municipal Accountant
3 Broad Street
Address
Freehold, NJ 07728
Address
732-780-5106
Phone Number

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

Certified by me, this 13th day of April, 2026

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: _____, 2026 **By:** _____

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of NEPTUNE CITY, County of MONMOUTH for the Fiscal Year 2026

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2026;

Be it Further Resolved, that said Budget be published on the offical website www.neptunecitynj.com on April 14th, 2026;

Also, if applicable, it will be advertised in the following on-line publication of the Coaster on April 16th, 2026.

The Governing Body of the BOROUGH of NEPTUNE CITY does hereby approve the following as the Budget for the year 2026:

RECORDED VOTE
(Insert Last Name)

Ayes	**Renee Karalovich Chong Johson**	**Nays**		**Abstained**	
				Absent	**Kocsis Williams**

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of NEPTUNE CITY, County of MONMOUTH, on April 13th, 2026.

A Hearing on the Budget and Tax Resolution will be held at Borough Hall, on May 11th, 2026 at 6:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

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Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2026
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	xxxxxxxxxxx
1. Appropriations within "CAPS" -	xxxxxxxxxxx
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	8,022,083.00
2. Appropriations excluded from "CAPS" -	xxxxxxxxxxx
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	1,337,291.81
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	1,337,291.81
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated *94.90%* Percent of Tax Collections	943,241.27
Building Aid Allowance 2026 - $	
4. Total General Appropriations (Item 9, Sheet 29) for Schools-State Aid 2025 - $	10,302,616.08
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,947,689.18
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	xxxxxxxxxxx
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	7,354,926.90
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

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EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Sewer Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	10,126,026.54	1,365,000.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	10,126,026.54	1,365,000.00	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	9,601,929.78	1,349,909.62	-	-	-	-	-
Reserved	524,081.26	15,090.38	-	-	-	-	-
Unexpended Balances Canceled	15.50	(0.00)	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	10,126,026.54	1,365,000.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	10,126,026.54
Cap Base Adjustment:	(113,710.50)
Subtotal	10,012,316.04
Exceptions Less:	
Total Other Operations	121,800.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	420,310.00
Total Additional Appropriations	
Total Capital Improvements	
Total Debt Service	367,450.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	434,799.31
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	897,176.15
Total Exceptions	2,241,535.46
Amount on Which CAP is Applied	7,770,780.58
2.0% CAP	155,415.61
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)	7,926,196.19

CAP CALCULATION

Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)			7,926,196.19
Additions:			
New Construction (Assessor Certification)			44,667.00
2024 Cap Bank Available			
2025 Cap Bank Available			40.04
Total Additions			44,707.04
Maximum Appropriations within "CAPS" Sheet 19 @		2.0%	7,970,903.23
Additional Increase to COLA rate.	3.5%		
Amount of Increase allowable.	1.5%		116,561.71
Maximum Appropriations within "CAPS" Sheet 19 @		3.5%	8,087,464.94
Total General Appropriations for Municipal Purposes *(Sheet 19, H-1)*			8,022,083.00
Over or (Under) Appropriations Cap			(65,381.94)

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2026		$ 1,683,788.64
Estimated Amounts to be Contributed by Employees:		
Contribution from all eligible emp.	216,020.18	
		1,467,768.46
Budgeted Group Insurance - Inside CAP		1,336,608.00
Budgeted Group Insurance - Utilities		102,476.00
Budgeted Group Insurance - Outside CAP		28,692.00
TOTAL		1,467,776.00

Instead of receiving Health Benefits, 7 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	$ 20,400.00

"2010" LEVY CAP BANKS:

2023	
Maximum Allowable Amount to be Raised by Taxation	6,028,497
Amount to be Raised by Taxation for Municipal Purpose	6,028,497
Available for Banking (CY 2026)	
Amount Used in CY 2026	
Balance to Expire	-
2024	
Maximum Allowable Amount to be Raised by Taxation	6,475,403
Amount to be Raised by Taxation for Municipal Purpose	6,475,403
Available for Banking (CY 2026 - CY 2027)	
Amount Used in CY 2026	
Balance to Carry Forward (CY 2027)	-
2025	
Maximum Allowable Amount to be Raised by Taxation	6,873,145
Amount to be Raised by Taxation for Municipal Purpose	6,758,689
Available for Banking (CY 2026 - CY 2028)	114,456
Amount Used in CY 2026	113,679
Balance to Carry Forward (CY 2027 - CY2028)	777
2026	
Maximum Allowable Amount to be Raised by Taxation	7,354,927
Amount to be Raised by Taxation for Municipal Purpose	7,354,927
Available for Banking (CY 2027 - CY 2029)	(0)
Total Levy CAP Bank	777

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	6,758,689.13
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	6,758,689.13
Plus 2% CAP Increase	135,173.78
ADJUSTED TAX LEVY	6,893,862.91
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	6,893,862.91

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		6,893,862.91
Exclusions:		
Allowable Shared Service Agreements Increase		
Allowable Health Insurance Costs Increase	54,396.00	
Allowable Pension Obligations Increases	44,822.00	
Allowable LOSAP Increase		
Allowable Capital Improvements Increase		
Allowable Debt Service and Capital Leases Inc.	203,515.00	
Recycling Tax appropriation		
Deferred Charge to Future Taxation Unfunded		
Current Year Deferred Charges: Emergencies		
Add Total Exclusions		302,733.00
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		15.00
ADJUSTED TAX LEVY		7,196,580.91
Additions:		
New Ratables - Increase for new construction	6,300,000	
Prior Year's Local Purpose Tax Rate (per $100)	0.709	
New Ratable Adjustment to Levy		44,667.00
Amounts approved by Referendum		
Levy CAP Bank Applied		113,678.99
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		7,354,926.90
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES		7,354,926.90
OVER OR (UNDER) 2% LEVY CAP		0.00
(must be equal or under for Introduction)		

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
1. Surplus Anticipated	08-101	1,076,000.00	1,384,555.50	1,384,555.50
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,076,000.00	1,384,555.50	1,384,555.50
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	9,000.00	9,000.00	9,262.00
Other	08-104	13,000.00	12,750.00	13,080.00
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	100,000.00	100,000.00	106,192.76
Other	08-109			
Interest and Costs on Taxes	08-112	70,000.00	70,500.00	76,446.42
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	154,000.00	220,000.00	193,547.58
Anticipated Utility Operating Surplus	08-114			
Trailer Park Licenses	08-232	14,000.00	14,400.00	14,400.00
Payment in Lieu of Taxes	08-210	60,000.00	60,000.00	60,000.00
Certificates of Occupancy	08-229	11,000.00	10,000.00	11,448.00
Fire Prevention Bureau - Permits	08-230	16,000.00	20,000.00	16,133.00
Community Center Fees	08-231	17,000.00	10,000.00	17,000.00

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	**08-001**	464,000.00	526,650.00	517,509.76

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	483,564.08	483,564.00	483,564.08
Garden State Trust	09-206			
Watershed Aid	09-207			
Total Section B: State Aid Without Offsetting Appropriations	**09-001**	483,564.08	483,564.00	483,564.08

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160	60,500.00	50,000.00	297,088.40
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	**08-002**	60,500.00	50,000.00	297,088.40

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services Shared Service Agreements Offset With Appropriations:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services Shared Service Agreements Offset With Appropriations:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	-	-	-

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
Alcohol Education and Rehabilitation	10-501	1,134.83	367.75	367.75
Clean Communities Program	10-602	13,432.99		-
NJ American Water Grant	12-541	2,289.24		-
Safe and Secure Communities Program	10-503	45,150.00	45,150.00	45,150.00
Body Armor Fund	10-505		1,775.31	1,775.31
Drunk Driving Enforcement	10-510		7,401.20	7,401.20
Cops in Shops	10-694			-
Bullet Proof Vest Program	10-693			-
				-
Public Safety Operating Aid	10-518			-
Stormwater Assistance Grant	10-564			-
Body Worn Cameras	10-502			-
Monmouth County Open Space - Adams Field Phase II	10-871		200,000.00	200,000.00
NJ DCA - Local Recreation Improvement Grant	10-671		81,000.00	81,000.00
Recycling Tonnage Grant - 2022	10-569		8,731.76	8,731.76
Recycling Tonnage Grant - 2021	10-569		10,523.29	10,523.29
				-
				-

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	**10-001**	62,007.06	354,949.31	354,949.31

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Cable Television Franchise Fee	08-117	64,618.04	68,065.75	68,065.75
Uniform Fire Safety Act	08-106	12,000.00	10,000.00	13,392.28
General Capital Fund - Fund Balance	08-228		139,552.85	139,552.85
Liquidation of Grant Fund Interfund	08-241	200,000.00		

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	276,618.04	217,618.60	221,010.88

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Summary of Revenues	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,076,000.00	1,384,555.50	1,384,555.50
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Total Section A: Local Revenues	08-001	464,000.00	526,650.00	517,509.76
Total Section B: State Aid Without Offsetting Appropriations	09-001	483,564.08	483,564.00	483,564.08
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	60,500.00	50,000.00	297,088.40
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	62,007.06	354,949.31	354,949.31
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	276,618.04	217,618.60	221,010.88
Total Miscellaneous Revenues	13-099	1,346,689.18	1,632,781.91	1,874,122.43
4. Receipts from Delinquent Taxes	15-499	525,000.00	350,000.00	353,454.96
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	2,947,689.18	3,367,337.41	3,612,132.89
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	7,354,926.90	6,758,689.13	XXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	7,354,926.90	6,758,689.13	7,182,062.05
7. Total General Revenues	13-299	10,302,616.08	10,126,026.54	10,794,194.94

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
GENERAL GOVERNMENT						-		-
Administrator's Office						-		-
Salaries and Wages	20-100	1	53,400.00	24,076.00		31,976.00	31,828.51	147.49
Other Expenses	20-100	2	97,400.00	21,400.00		17,400.00	14,859.16	2,540.84
Mayor and Council						-		-
Salaries and Wages	20-110	1	48,500.00	46,950.00		46,950.00	46,597.46	352.54
Other Expenses	20-110	2	2,500.00	3,250.00		3,250.00	1,474.84	1,775.16
Municipal Clerk's Office						-		-
Salaries and Wages	20-120	1	2,540.00	1.00		1.00		1.00
Other Expenses	20-120	2	12,850.00	17,100.00		17,100.00	6,567.04	10,532.96
						-		-
						-		-
Financial Administration						-		-
Salaries and Wages	20-130	1	36,215.00	31,800.00		35,300.00	35,124.96	175.04
Other Expenses	20-130	2	1,400.00	1,000.00		1,300.00	1,153.75	146.25
Audit Services						-		-
Other Expenses	20-135	2	11,400.00	16,000.00		16,000.00		16,000.00
						-		-
Central Postage						-		-
Other Expenses	20-120	2	5,000.00	9,100.00		9,100.00	4,325.00	4,775.00

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Collection of Taxes						-		-
Salaries and Wages	20-145	1	102,600.00	97,465.00		89,565.00	88,592.48	972.52
Other Expenses	20-145	2	3,000.00	4,200.00		4,200.00	1,485.35	2,714.65
Assessment of Taxes						-		-
Salaries and Wages	20-150	1	30,050.00	29,100.00		29,100.00	29,100.00	-
Other Expenses	20-150	2	16,300.00	15,600.00		12,200.00	4,605.23	7,594.77
Legal Services						-		-
Other Expenses	20-155	2	45,000.00	60,000.00		60,000.00	32,805.96	27,194.04
Engineering Services and Costs						-		-
Other Expenses	20-165	2	40,000.00	40,000.00		39,950.00	35,210.00	4,740.00
Information Technology						-		-
Other Expenses	20-140	2	56,000.00	56,000.00		56,000.00	55,664.82	335.18
						-		-
						-		-
						-		-
LAND USE ADMINISTRATION						-		-
Land Use Board						-		-
Salaries and Wages	21-180	1	6,150.00	12,000.00		12,050.00	12,049.91	0.09
Other Expenses	21-180	2	4,500.00	4,500.00		4,500.00	4,391.28	108.72
						-		-

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
CODE ENFORCEMENT						-		-
Code Enforcement Office						-		-
Salaries and Wages	22-195	1	1.00	2,000.00		2,000.00	166.66	1,833.34
Other Expenses	22-195	2	100.00	250.00		250.00		250.00
						-		-
						-		-
						-		-
						-		-
INSURANCE						-		-
General Liability	23-210	2	129,600.00	119,500.00		119,500.00	119,486.88	13.12
Workers Compensation	23-215	2	114,120.00	114,000.00		114,000.00	113,793.24	206.76
Employees Group Insurance	23-220	2	1,336,608.00	1,193,400.00		1,193,400.00	1,154,090.00	39,310.00
Health Benefit Waiver	23-222	2	20,400.00	12,200.00		12,200.00	10,700.00	1,500.00
						-		-
PUBLIC SAFETY FUNCTIONS						-		-
Police						-		-
Crossing Guards						-		-
Salaries and Wages	25-240	1	39,900.00	34,000.00		34,000.00	33,255.50	744.50
Clerical						-		-
Salaries and Wages	25-240	1	35,400.00	40,000.00		69,000.00	67,134.23	1,865.77

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Police						-		-
Officers						-		-
Salaries and Wages	25-240	1	2,588,750.00	2,450,000.00		2,450,000.00	2,387,198.33	62,801.67
Other Expenses	25-240	2	80,900.00	91,400.00		91,400.00	89,965.30	1,434.70
						-		-
First Aid Organization						-		-
Aid to Volunteer Ambulance Company	25-260	2		8,800.00		-		-
Fire						-		-
Fire Hydrant Service	25-265	2	50,500.00	45,000.00		49,500.00	49,310.91	189.09
Other Expenses	25-265	2	53,900.00	47,900.00		48,000.00	47,086.37	913.63
Fire Prevention Bureau						-		-
Salaries and Wages	25-265	1	17,300.00	15,000.00		15,000.00	14,999.24	0.76
Other Expenses	25-265	2	2,200.00	2,300.00		2,200.00	1,860.90	339.10
						-		-
Emergency Management						-		-
Other Expenses	25-252	2	8,000.00	8,000.00		8,000.00	6,175.07	1,824.93
Municipal Prosecutor						-		-
Salaries and Wages	25-275	1	25,000.00	27,500.00		27,500.00	27,499.92	0.08
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Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
PUBLIC WORKS FUNCTIONS						-		-
Road Repair and Maintenance						-		-
Salaries and Wages	26-290	1	536,500.00	655,000.00		674,200.00	671,319.05	2,880.95
Other Expenses	26-290	2	37,600.00	36,000.00		36,000.00	34,778.10	1,221.90
						-		-
						-		-
Solid Waste Collection						-		-
Salaries and Wages	26-305	1	21,500.00	21,500.00		21,500.00	21,340.55	159.45
Other Expenses	26-305	2	16,000.00	16,000.00		16,000.00	10,134.74	5,865.26
Solid Waste Collection	26-305	2	565,000.00	535,000.00		527,200.00	492,484.52	34,715.48
						-		-
Public Buildings and Grounds						-		-
Salaries and Wages	26-310	1	2,950.00	18,900.00		17,100.00	17,059.92	40.08
Other Expenses	26-310	2	51,500.00	50,000.00		60,000.00	55,051.04	4,948.96
Maintenance of Borough Vehicles						-		-
Other Expenses	26-315	2	68,000.00	65,000.00		65,000.00	63,070.08	1,929.92
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Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
HEALTH AND HUMAN SERVICES						-		-
Animal Control						-		-
Other Expenses	27-340	2	15,000.00	15,000.00		15,000.00	13,266.98	1,733.02
						-		-
						-		-
						-		-
						-		-
						-		-
PARK AND RECREATION FUNCTIONS						-		-
Parks and Playgrounds						-		-
Other Expenses	28-375	2	8,000.00	8,000.00		8,000.00	7,577.01	422.99
Community Center						-		-
Salaries and Wages	28-375	1	67,750.00	95,000.00		64,600.00	63,410.98	1,189.02
Other Expenses	28-375	2	16,650.00	14,050.00		14,050.00	13,344.99	705.01
						-		-
						-		-
EDUCATION						-		-
Expenses in Participation in County Library						-		-
Salaries and Wages	29-390	1	46,000.00	38,200.00		43,300.00	42,694.71	605.29
Other Expenses	29-390	2	3,650.00	3,750.00		3,750.00	1,758.40	1,991.60

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
MUNICIPAL COURT						-		-
Municipal Court						-		-
Salaries and Wages	43-490	1	41,300.00	188,500.00		163,600.00	145,377.32	18,222.68
Other Expenses	43-490	2	4,350.00	4,350.00		4,350.00	1,171.24	3,178.76
Public Defender						-		-
Salaries and Wages	43-495	1	10,000.00	9,450.00		9,450.00	7,441.64	2,008.36
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Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	42,300.00	40,600.00		44,000.00	43,884.09	115.91
Other Expenses	22-195	2	6,300.00	6,300.00		6,300.00	5,463.00	837.00
Sub-Code Officials						-		-
Salaries and Wages	22-195	1	38,000.00	38,000.00		38,000.00	35,866.36	2,133.64
Other Expenses	22-195	2	100.00	250.00		250.00		250.00
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Uniform Construction Code - Appropriations	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
						-		-
Celebration of Public Events	30-420	2	6,000.00	6,000.00		6,000.00	5,889.18	110.82
Utilities						-		-
Electric	31-430	2	52,800.00	48,000.00		53,000.00	47,564.17	5,435.83
						-		-
Telephone	31-440	2	36,185.00	35,200.00		40,200.00	37,258.47	2,941.53
Water	31-445	2	5,090.00	7,000.00		2,500.00	1,173.93	1,326.07
Natural Gas	31-446	2	40,400.00	22,880.00		26,880.00	24,618.24	2,261.76
Gasoline	31-460	2	41,000.00	52,800.00		48,800.00	40,238.63	8,561.37
						-		-
Condo Services	32-465	2	83,100.00	100,000.00		100,000.00		100,000.00
						-		-
Salary and Wage Adjustment	30-425	1				-		-
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Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Total Operations {Item 8(A)} within "CAPS"	34-199		6,940,509.00	6,831,522.00	-	6,830,922.00	6,431,795.64	399,126.36
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		6,940,509.00	6,831,522.00	-	6,830,922.00	6,431,795.64	399,126.36
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	3,792,106.00	3,915,042.00	-	3,918,192.00	3,821,941.82	96,250.18
Other Expenses (Including Contingent)	34-201	2	3,148,403.00	2,916,480.00	-	2,912,730.00	2,609,853.82	302,876.18

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
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Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	173,130.00	192,734.08		192,734.08	192,734.08	-
Social Security System (O.A.S.I.)	36-472	143,782.00	155,000.00		155,000.00	152,563.90	2,436.10
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	764,162.00	703,235.00		705,235.00	705,235.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225				-		-
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	500.00	2,000.00		600.00	519.04	80.96
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	**34-209**	1,081,574.00	1,052,969.08	-	1,053,569.08	1,051,052.02	2,517.06
(F) Judgments	37-480				-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855				-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	**34-299**	8,022,083.00	7,884,491.08	-	7,884,491.08	7,482,847.66	401,643.42

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
						-		-
						-		-
Length of Services Awards Program						-		-
Other Expenses	25-286	2	30,000.00	30,000.00		30,000.00		30,000.00
						-		-
Public Employees' Retirement System	36-471	2				-		-
Police and Firemen's Retirement System of NJ	36-475	2				-		-
Employees Group Insurance	23-221	2	28,692.00	91,800.00		91,800.00	91,800.00	-
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Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
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Total Other Operations - Excluded from "CAPS"	34-300		58,692.00	121,800.00	-	121,800.00	91,800.00	30,000.00

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
RECIPIENT						-		-
Borough of Bay Head						-		-
Financial Administration	42-104	2	53,298.75	51,745.00		51,745.00	51,745.00	-
County of Monmouth						-		-
Police Dispatch - 911 System	42-115	2	159,365.00	156,240.00		156,240.00	156,240.00	-
Records Information Management	42-123	2	3,500.00	3,500.00		3,500.00	3,500.00	-
Township of Neptune						-		-
Reverse 911	42-119	2	3,250.00	2,800.00		2,800.00	2,800.00	-
Recycling	42-105	2	45,000.00	45,000.00		45,000.00	22,620.00	22,380.00
Bradley Beach						-		-
Municipal Court	42-108	2	80,000.00			-		-
Prisoner Processing	42-122	2	16,800.00	16,000.00		16,000.00	16,000.00	-
Recreation Director	42-124	2	55,000.00	52,500.00		52,500.00		52,500.00
Buildings and Grounds	42-105	2	21,600.00			-		-
						-		-
Borough of Lake Como						-		-
Code Enforcement	42-125	2	20,979.00	15,525.00		15,525.00	15,525.00	-
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Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Borough of Farmingdale						-		-
Municipal Clerk	42-123	**2**	77,000.00	77,000.00		77,000.00	64,442.16	12,557.84
						-		-
Township of Holmdel						-		-
Informatiion Technology Services	42-119	2	30,000.00			-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	**42-999**		565,792.75	420,310.00	-	420,310.00	332,872.16	87,437.84

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303	-	-	-	-	-	-

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899	2	5,000.00	5,000.00		5,000.00		5,000.00
						-	-	-
Drunk Driving Enforcement Fund	41-510	2		7,401.20		7,401.20	7,401.20	-
Clean Communities Program	41-602	2	13,432.99			-	-	-
						-	-	-
Safe and Secure Communities Program	41-503	1	120,000.00	120,000.00		120,000.00	120,000.00	-
Body Armor Fund	41-505	2		1,775.31		1,775.31	1,775.31	-
NJ American Water Grant	40-541	2	2,289.24			-	-	-
NJ DCA - Local Recreation Improvement Grant	41-671	2		81,000.00		81,000.00	81,000.00	-
Bullet Proof Vest Program	41-693	2				-	-	-
Public Safety Operating Aid	41-518	2				-	-	-
Body Worn Cameras	41-502	2				-	-	-
Alcohol Education and Rehabilitation	41-501	2	1,134.83	367.75		367.75	367.75	-
Stormwater Assistance Grant	41-564	2				-	-	-
Monmouth Cty Open Space - Adams Field Phase II	41-871	2		200,000.00		200,000.00	200,000.00	-
Recycling Tonnage Grant - 2022	41-569	2		8,731.76		8,731.76	8,731.76	-
Recycling Tonnage Grant - 2021	41-569	2		10,523.29		10,523.29	10,523.29	-

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
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						-	-	-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-		-
						-	-	-
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						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		141,857.06	434,799.31	-	434,799.31	429,799.31	5,000.00
Total Operations - Excluded from "CAPS"	34-305		766,341.81	976,909.31	-	976,909.31	854,471.47	122,437.84
Detail:								
Salaries & Wages	34-305	1	120,000.00	120,000.00	-	120,000.00	120,000.00	-
Other Expenses	34-305	2	646,341.81	856,909.31	-	856,909.31	734,471.47	122,437.84

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901				XXXXXXXXXX	-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Public and Private Programs Offset by Revenues:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865				-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Capital Improvements Excluded from "CAPS"	44-999	-	-	-	-	-	-

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Payment of Bond Principal	45-920		95,000.00	90,000.00		90,000.00	90,000.00	xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	45-925		350,000.00	150,000.00		150,000.00	150,000.00	xxxxxxxxxx
Interest on Bonds	45-930		50,500.00	52,250.00		52,250.00	52,250.00	xxxxxxxxxx
Interest on Notes	45-935					-		xxxxxxxxxx
Green Trust Loan Program:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
Lease Principal	45-941	2	58,000.00	55,000.00		55,000.00	55,000.00	xxxxxxxxxx
Lease Interest	45-941	2	17,450.00	20,200.00		20,200.00	20,184.50	xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
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						-		xxxxxxxxxx
						-		xxxxxxxxxx

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS" (cont.)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
						-		xxxxxxxxxx
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						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
Total Municipal Debt Service Excluded from "CAPS"	**45-999**		570,950.00	367,450.00	-	367,450.00	367,434.50	xxxxxxxxxx

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		1,337,291.81	1,344,359.31	-	1,344,359.31	1,221,905.97	122,437.84

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925				-		XXXXXXXXXX
Interest on Bonds	48-930				-		XXXXXXXXXX
Interest on Notes	48-935				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407				-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409	-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	1,337,291.81	1,344,359.31	-	1,344,359.31	1,221,905.97	122,437.84
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	9,359,374.81	9,228,850.39	-	9,228,850.39	8,704,753.63	524,081.26
(M) Reserve for Uncollected Taxes	50-899	943,241.27	897,176.15	XXXXXXXXXX	897,176.15	897,176.15	XXXXXXXXXX
9. Total General Appropriations	34-499	10,302,616.08	10,126,026.54	-	10,126,026.54	9,601,929.78	524,081.26

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
(H-1) Total General Appropriations for	34-299	8,022,083.00	7,884,491.08	-	7,884,491.08	7,482,847.66	401,643.42
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	58,692.00	121,800.00	-	121,800.00	91,800.00	30,000.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	565,792.75	420,310.00	-	420,310.00	332,872.16	87,437.84
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	141,857.06	434,799.31	-	434,799.31	429,799.31	5,000.00
Total Operations Excluded from "CAPS"	34-305	766,341.81	976,909.31	-	976,909.31	854,471.47	122,437.84
(C) Capital Improvements	44-999	-	-	-	-	-	-
(D) Municipal Debt Service	45-999	570,950.00	367,450.00	-	367,450.00	367,434.50	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Boar	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	943,241.27	897,176.15	XXXXXXXXXX	897,176.15	897,176.15	XXXXXXXXXX
Total General Appropriations	34-499	10,302,616.08	10,126,026.54	-	10,126,026.54	9,601,929.78	524,081.26

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Operating Surplus Anticipated	**08-501**	200,000.00	155,000.00	155,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	**08-502**			
Total Operating Surplus Anticipated	**08-500**	200,000.00	155,000.00	155,000.00
Rents	**08-503**	1,108,900.00	1,210,000.00	1,108,977.99
Miscellaneous	**08-505**			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Governement Services	**XXXXXX**	**XXXXXXXXXX**	**XXXXXXXXXX**	**XXXXXXXXXX**
Prior Year Rents	08-520	102,000.00		
Deficit (General Budget)	**08-549**			
Total Sewer Utility Revenues	**08-599**	1,410,900.00	1,365,000.00	1,263,977.99

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	55-501	210,000.00	210,000.00		180,000.00	170,586.43	9,413.57
Other Expenses	55-502	491,226.00	487,653.08		473,653.08	471,175.84	2,477.24
					-		-
Neptune Township Sewerage Authority	55-502	645,000.00	600,000.00		644,000.00	643,817.50	182.50
					-		-
					-		-
					-		-
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Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
Overbrook Pump Station					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	25,000.00	25,000.00		25,000.00	25,000.00	XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
Ordinance 2023-12	55-544			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To: Public Employee's Retirement System	55-540	23,609.00	26,281.92		26,281.92	26,281.92	-
Social Security System (O.A.S.I.)	55-541	16,065.00	16,065.00		16,065.00	13,047.93	3,017.07
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL SEWER UTILITY APPROPRIATIONS	55-599	1,410,900.00	1,365,000.00	-	1,365,000.00	1,349,909.62	15,090.38

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		**Appropriated 2026**	**Appropriated 2025**	**Expended 2025 Paid or Charged**
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		**Appropriated 2026**	**Appropriated 2025**	**Expended 2025 Paid or Charged**
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		**Appropriated 2026**	**Appropriated 2025**	**Expended 2025 Paid or Charged**
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2026 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income:

Board of Recreation Commission; Housing and Development Act of 1974; Parking Offense Adjudication Act; Deferred Sick Leave;

Developers Escrow Fund; Recycling Program; Emergency Management of Hazardous Materials; Uniform Fire Safety Act Penalty Monies;

Municipal Alliance; Public Defender Trust; Storm Recovery Trust; Disposal of Forfeited Property and First Responders Donations; Affordable Housing Trust

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

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025

ASSETS	
Cash and Investments	4,690,919.69
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	548,865.81
Tax Title Lien Receivable	318.05
Property Acquired by Tax Title Lien Liquidation	29,300.00
Other Receivables	207,176.23
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	5,476,579.78

LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	3,328,975.78
Reserves for Receivables	785,660.09
Surplus	1,361,943.91
Total Liabilities, Reserves and Surplus	5,476,579.78

School Tax Levy Unpaid	4,007,775.86
Less: School Tax Deferred	1,675,000.00
*Balance Included in Above "Cash Liabilities"	2,332,775.86

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	1,845,977.70	2,108,966.45
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 96.97%, 2024: 97.86%)	17,384,201.82	16,901,056.76
Delinquent Taxes	353,454.96	311,779.62
Other Revenues and Additions to Income	2,319,563.09	1,605,795.15
Total Funds	21,903,197.57	20,927,597.98
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	9,228,834.89	8,353,458.32
School Taxes (Including Local and Regional)	8,945,750.00	8,673,261.00
County Taxes (Including Added Tax Amounts)	2,153,565.92	2,053,686.09
Special District Taxes		
Other Expenditures and Deductions from Income	213,102.85	1,214.87
Total Expenditures and Tax Requirements	20,541,253.66	19,081,620.28
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	20,541,253.66	19,081,620.28
Surplus Balance, December 31	1,361,943.91	1,845,977.70

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	1,361,943.91
Current Surplus Anticipated in 2026 Budget	1,076,000.00
Surplus Balance Remaining	285,943.91

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

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

2026
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

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

☐ No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

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

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

☒ 3 years. (Population under 10,000)

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

☐ 3 years exceeding minimum time period.

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

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

BOROUGH OF NEPTUNE CITY
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The capital projects listed within the three year capital budget are based upon discussion with the Department Heads, Administration and the Borough Council.

Based on the needs of the Borough, ordinances will be adopted to provide funding necessary for certain projects.

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CAPITAL BUDGET (Current Year Action)
2026

Local Unit BOROUGH OF NEPTUNE CITY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Adams Field Improvements Phase II (Ordinance 2026-02)		310,000.00					200,000.00	110,000.00	
2024 Roadway Improvement Program (Ordinance 2026-03)		250,000.00					183,337.00	66,663.00	
2025 Roadway Improvement Program (Ordinance 2026-05)		300,000.00					174,420.00	125,580.00	
2026 Roadway Improvement Program (Ordinance 2026-06)		450,000.00					315,328.00	134,672.00	
		-							
		-							
		-							
Fire Department Equipment		781,000.00			13,350.00			253,650.00	514,000.00
Replacement of Fire Engine		300,000.00			15,000.00			285,000.00	
Replacement of Fire Engine		1,500,000.00							1,500,000.00
Public Works Equipment		546,000.00			25,300.00			480,700.00	40,000.00
Municipal Building and Grounds Improvements		280,000.00			5,500.00			104,500.00	170,000.00
Police Vehicle		65,000.00			3,250.00			61,750.00	
Police Equipment		10,700.00			535.00			10,165.00	
		-							
Sewer Camera		150,000.00			150,000.00				
		-							
		-							
TOTAL - THIS PAGE	**XXXXX**	4,942,700.00	-	-	212,935.00	-	873,085.00	1,632,680.00	2,224,000.00

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CAPITAL BUDGET (Current Year Action)
2026

Local Unit BOROUGH OF NEPTUNE CITY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-					

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

CAPITAL BUDGET (Current Year Action)
2026

Local Unit BOROUGH OF NEPTUNE CITY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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TOTAL - ALL PROJECTS	**XXXXX**	4,942,700.00	-	-	212,935.00	-	873,085.00	1,632,680.00	2,224,000.00

Sheet 40b - Totals

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

3 YEAR CAPITAL PROGRAM - 2026 to 2028
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit BOROUGH OF NEPTUNE CITY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR 5a 2026	5b 2027	5c 2028	5d	5e	5f
Adams Field Improvements Phase II (Ordinance 2026-02)		310,000.00		310,000.00					
2024 Roadway Improvement Program (Ordinance 2026-03)		250,000.00		250,000.00					
2025 Roadway Improvement Program (Ordinance 2026-05)		300,000.00		300,000.00					
2026 Roadway Improvement Program (Ordinance 2026-06)		450,000.00		450,000.00					
		-							
		-							
		-							
Fire Department Equipment		781,000.00		267,000.00	206,000.00	195,000.00	43,000.00	70,000.00	
Replacement of Fire Engine		300,000.00		300,000.00					
Replacement of Fire Engine		1,500,000.00					1,500,000.00		
Public Works Equipment		546,000.00		506,000.00	40,000.00				
Municipal Building and Grounds Improvements		280,000.00		110,000.00	170,000.00				
Police Vehicle		65,000.00		65,000.00					
Police Equipment		10,700.00		10,700.00					
		-							
Sewer Camera		150,000.00		150,000.00					
		-							
		-							
TOTAL - THIS PAGE	**XXXXX**	4,942,700.00	**XXXXXXXXXX**	2,718,700.00	416,000.00	195,000.00	1,543,000.00	70,000.00	-

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

3 YEAR CAPITAL PROGRAM - 2026 to 2028
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit BOROUGH OF NEPTUNE CITY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR 5a 2026	5b 2027	5c 2028	5d	5e	5f
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TOTAL - THIS PAGE	**XXXXX**	-	**XXXXXXXXXX**	-	-	-	-	-	-

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3 YEAR CAPITAL PROGRAM - 2026 to 2028
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit BOROUGH OF NEPTUNE CITY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR 5a 2026	5b 2027	5c 2028	5d	5e	5f
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TOTAL - ALL PROJECTS	**XXXXX**	4,942,700.00	**XXXXXXXXXX**	2,718,700.00	416,000.00	195,000.00	1,543,000.00	70,000.00	-

Sheet 40c - Totals

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

3 YEAR CAPITAL PROGRAM - 2026 to 2028
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF NEPTUNE CITY

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2026	3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	7b Self Liquidating	7c Assessment	7d School
Adams Field Improvements Phase II (Ordinance 2026-02)	310,000.00					200,000.00	110,000.00			
2024 Roadway Improvement Program (Ordinance 2026-03)	250,000.00					183,337.00	66,663.00			
2025 Roadway Improvement Program (Ordinance 2026-05)	300,000.00					174,420.00	125,580.00			
2026 Roadway Improvement Program (Ordinance 2026-06)	450,000.00					315,328.00	134,672.00			
	-									
	-			-						
	-			-						
Fire Department Equipment	781,000.00			39,050.00			741,950.00			
Replacement of Fire Engine	300,000.00			15,000.00			285,000.00			
Replacement of Fire Engine	1,500,000.00			75,000.00			1,425,000.00			
Public Works Equipment	546,000.00			27,300.00			518,700.00			
Municipal Building and Grounds Improvements	280,000.00			14,000.00			266,000.00			
Police Vehicle	65,000.00			3,250.00			61,750.00			
Police Equipment	10,700.00			535.00			10,165.00			
	-			-						
Sewer Camera	150,000.00			150,000.00						
	-			-						
	-			-						
TOTAL - THIS PAGE	4,942,700.00	-	-	324,135.00	-	873,085.00	3,745,480.00	-	-	-

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

3 YEAR CAPITAL PROGRAM - 2026 to 2028
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF NEPTUNE CITY

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2026	3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	7b Self Liquidating	7c Assessment	7d School
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TOTAL - THIS PAGE	-	-	-	-	-	-	-	-	-	-

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3 YEAR CAPITAL PROGRAM - 2026 to 2028
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF NEPTUNE CITY

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2026	3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	7b Self Liquidating	7c Assessment	7d School
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	-			-						
TOTAL - ALL PROJECTS	4,942,700.00	-	-	324,135.00	-	873,085.00	3,745,480.00	-	-	-

Sheet 40d - Totals

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

SECTION 2 - UPON ADOPTION FOR YEAR 2026

RESOLUTION

Be it Resolved by the **COUNCIL MEMBERS** of the **BOROUGH**
of **NEPTUNE CITY** ,County of **MONMOUTH** that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

(a) $ 7,354,926.90 (Item 2 below) for municipal purposes, and
(b) $ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
(c) $ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
(d) $ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
(e) $ - (Sheet 44) Arts and Culture Trust Fund Levy
(f) $ - (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes	**Nays**	**Abstained**

Absent

SUMMARY OF REVENUES

1.	General Revenues				
	Surplus Anticipated			08-100	$ 1,076,000.00
	Miscellaneous Revenues Anticipated			13-099	$ 1,346,689.18
	Receipts from Delinquent Taxes			15-499	$ 525,000.00
2.	AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)			07-190	$ 7,354,926.90
3.	AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:				
	Item 6, Sheet 42	07-195	$ -		
	Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	$ -		
	TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY				$ -
4.	To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:				
	Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)			07-191	
5.	AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			07-192	$ -
	Total Revenues			13-299	$ 10,302,616.08

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	$ 6,940,509.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	$ 1,081,574.00
(g) Cash Deficit	46-885	$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	$ 766,341.81
(c) Capital Improvements	44-999	$ -
(d) Municipal Debt Service	45-999	$ 570,950.00
(e) Deferred Charges - Municipal	46-999	$ -
(f) Judgments	37-480	$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	$ -
(g) Cash Deficit	46-885	$ -
(k) For Local District School Purposes	29-410	$ -
(m) Reserve for Uncollected Taxes	50-899	$ 943,241.27
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	$ 10,302,616.08

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the _____ day of _____, 2026. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2026 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this _____ day of _____, 2026, _____, Clerk

Signature

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

BOROUGH OF NEPTUNE CITY OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Amount to be Raised By Taxation	54-190			
Interest Income	54-113			
Reserve Funds:	54-101			
Total Trust Fund Revenues:	54-299	-	-	-

APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	Expended 2025 Paid or Charged	Expended 2025 Reserved
Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	54-385-1				-
Other Expenses	54-385-2				-
Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	54-375-1				-
Other Expenses	54-372-2				-
Historic Preservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	54-176-1				-
Other Expenses	54-176-2				-
					-
Acquisition of Lands for Recreation and Conservation	54-915-2				-
Acquisition of Farmland	54-916-2				-
Down Payments on Improvements	54-902-2				-
Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	54-920-2				xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Interest on Bonds	54-930-2				xxxxxxxxxx
Interest on Notes	54-935-2				xxxxxxxxxx
Reserve for Future Use	54-950-2				-
Total Trust Fund Appropriations:	54-499	-	-	-	-

Summary of Program

Year Referendum Passed/Implemented: *(Date)*

Rate Assessed: $

Total Tax Collected to date: $

Total Expended to date: $

Total Acreage Preserved to date: *(Acres)*

Recreation land preserved in 2025: *(Acres)*

Farmland preserved in 2025: *(Acres)*

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

BOROUGH OF NEPTUNE CITY ARTS AND CULTURE TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Amount to be Raised By Taxation	56-190			
Reserve Funds:	56-101			
Total Trust Fund Revenues:	56-299	-	-	-

APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	Expended 2025 Paid or Charged	Expended 2025 Reserved
xxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					-
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					-
Total Trust Fund Appropriations:	56-499	-	-	-	-

Summary of Program

Year Referendum Passed/Implemented: _____
(Date)

Rate Assessed: $ _____

Total Tax Collected to date: $ _____

Total Expended to date: $ _____

Docusign Envelope ID: B3825E83-27A7-4171-960F-9C56A3DBCFD4

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

Contracting Unit: **BOROUGH OF NEPTUNE CITY** Year Ending: December 31, 2025

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

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

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

Date

Clerk of the Governing Body