

2025  
MUNICIPAL BUDGET

Municipal Budget of the \_\_\_\_\_ Township of \_\_\_\_\_ Neptune Township \_\_\_\_\_, County of \_\_\_\_\_ Monmouth \_\_\_\_\_ for the Fiscal Year 2025

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the  
24th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2025  
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 25th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2025

Signed by:  
William Bray  
Clerk  
william Bray  
Address  
25 Neptune Blvd  
Address  
732-988-5200  
Phone Number

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

Certified by me, this 24th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2025

Charles Fallon  
Registered Municipal Accountant  
Hazlet, NJ 07730  
Address  
1390 Route 36, Suite 102  
Address  
732-888-2070  
Phone Number

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

Certified by me, this 24th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2025

Michael Bascom  
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: \_\_\_\_\_

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

Contracting Unit: Neptune Township

Year Ending: December 31, 2024

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.

03/25/2025

Date

Signed by:

William Bray

UF89C1804B5047A...

Clerk of the Governing Body

**General Instructions to Complete the Municipal Budget Workbook**

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**  
  
Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- g) In all applicable signature lines, insert the email address of the applicable official.
- h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**  
Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via
- i) the FAST "Introduced Budget" record portal and it must be named as: **<municode>\_introbudget\_20xx (all 4 digits municode must be included)**.  
  
Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the
- j) FAST "Adopted Budget" record portal and it must be named as: **<municode>\_adoptbudget\_20xx (all 4 digits municode must be included)**.
- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.  
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special 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.**
- m)
- 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](https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf)

**\*\*Instructions to Complete the 2024 to 2025 "Data Rollover" Process\*\***

- a) Download from FAST or have saved on your computer the 2024 adopted budget workbook.

b) On the 2025 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 2024 adopted excel budget from your computer.

Once the 2024 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 2025 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 2024, the budget data may not migrate properly to the 2025 budget template.

Information Required for Municipal Budget Document:		Municipal Budget Version 2025.0	
		Responses and Data	
Name and County of Municipality		Neptune Township, Monmouth County	
Full Name of Municipality		TOWNSHIP OF NEPTUNE	
County of Municipality		MONMOUTH	
Name of Municipality		NEPTUNE	
Type		TOWNSHIP	
Governing Body Type		COMMITTEEPERSONS	
Location		NEPTUNE SENIOR CITIZENS CENTER	
Address		1607 CORLIES AVENUE	
Address		NEPTUNE, NJ 07753	
Phone		732-988-5200	
Fax			
Clerk		WILLIAM BRAY	Cert # 1869
Tax Collector		MICHAEL J. BASCOM	1126
Chief Financial Officer		MICHAEL J. BASCOM	174
Registered Municipal Accountant		CHARLES FALLON	506
Municipal Attorney		LESTER TAYLOR	
Newspaper		THE COASTER	
Date of Introduction		Day 24	Month MARCH
Date of Advertisement		27	MARCH
Date of Public Hearing		21	APRIL
Time of Public Hearing		7:00PM	
Net Valuation Taxable Current		7,116,506,200	
Net Valuation Taxable Prior		6,485,598,100	
		630,908,100	
Budget Year		2025	Budget Year Type: Calendar Year
Municipal Code 1334			

How many utilities does municipality have?*	2	*Select "0" if you do not have any utilities.	
Utility #	Utility Type		Capital Impr
Utility 1	Sewer		# of Years
Utility 2	Marina		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 move to "Exp
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 Genera
Grant Appropriations (Sheet 24)	Expanded	"Standard" will provide three (3) sheets for Grant ,
Capital Improvements (Sheets 40b, 40c, 40d)	Standard	"Standard" will provide three (3) sheets per section

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



**Date of Original Appt.**

3/17/2025

*Calendar or State Fiscal*

**Improvement Program**

6

2025

2030

**ended" only as needed.**

venues.  
pecial Items of Revenue.  
l Appropriations.  
Appropriations.  
n.

2025 Municipal Budget

of the TOWNSHIP of NEPTUNE County of  
MONMOUTH for the fiscal year 2025.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2025		2024
1. Surplus	5,465,168.61		4,981,111.77
2. Total Miscellaneous Revenues	13,436,656.96		14,028,528.23
3. Receipts from Delinquent Taxes	1,079,948.43		1,038,840.00
4. a) Local Tax for Municipal Purposes	34,350,000.00		33,728,627.00
b) Addition to Local School District Tax			
c) Minimum Library Tax	2,228,226.00		2,050,413.00
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	36,578,226.00		35,779,040.00
Total General Revenues	56,560,000.00		55,827,520.00

Summary of Appropriations	2025 Budget		Final 2024 Budget
1. Operating Expenses: Salaries & Wages	20,147,100.00		19,525,091.00
Other Expenses	21,962,786.00		21,941,144.00
2. Deferred Charges & Other Appropriations	5,539,064.00		5,350,185.00
3. Capital Improvements	450,000.00		500,000.00
4. Debt Service (Include for School Purposes)	5,611,050.00		5,961,100.00
5. Reserve for Uncollected Taxes	2,850,000.00		2,550,000.00
Total General Appropriations	56,560,000.00		55,827,520.00
Total Number of Employees			

2025 Dedicated	Sewer	Utility Budget		
Summary of Revenues		Anticipated		
		2025		2024
1. Surplus		950,000.00		956,000.00
2. Miscellaneous Revenues		7,976,800.00		7,425,000.00
3. Deficit (General Budget)				
Total Revenues		8,926,800.00		8,381,000.00
Summary of Appropriations		2025 Budget		Final 2024 Budget
1. Operating Expenses: Salaries & Wages		640,000.00		640,000.00
Other Expenses		6,000,000.00		5,690,000.00
2. Capital Improvements		750,000.00		500,000.00
3. Debt Service		1,393,800.00		1,418,000.00
4. Deferred Charges & Other Appropriations		143,000.00		133,000.00
5. Surplus (General Budget)				
Total Appropriations		8,926,800.00		8,381,000.00
Total Number of Employees				

2025 Dedicated	Marina	Utility Budget		
Summary of Revenues		Anticipated		
		2025		2024
1. Surplus		80,189.58		
2. Miscellaneous Revenues		630,000.00		576,000.00
3. Deficit (General Budget)				
Total Revenues		710,189.58		576,000.00
Summary of Appropriations		2025 Budget		Final 2024 Budget
1. Operating Expenses: Salaries & Wages		160,000.00		156,000.00
Other Expenses		160,000.00		105,000.00
2. Capital Improvements		150,000.00		130,000.00
3. Debt Service		213,500.00		167,000.00
4. Deferred Charges & Other Appropriations		26,689.58		18,000.00
5. Surplus (General Budget)				
Total Appropriations		710,189.58		576,000.00
Total Number of Employees				

2025 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		2025		2024
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget		Final 2024 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				

2025 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget		Final 2024 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				

2025 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget		Final 2024 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				

2025 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget		Final 2024 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			

Balance of Outstanding Debt							
		General		Sewer		Marina	
Interest		7,595,405.21		3,339,266.78		422,983.76	
Principal		29,647,355.10		9,278,948.33		1,424,574.48	
Outstanding Balance		37,242,760.31		12,618,215.11		1,847,558.24	

Balance of Outstanding Debt							
Interest							
Principal							
Outstanding Balance							

--

COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2025 MUNICIPAL BUDGET

		YEAR 2025	YEAR 2024
1	Total General Appropriations for 2025 Municipal Budget Statement		
	Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	53,710,000.00	XXXXXXXXXXXX
2	Local District School Tax Actual		59,500,000.00
	Estimate	62,000,000.00	XXXXXXXXXXXX
3	Regional School District Tax Actual		
	Estimate		XXXXXXXXXXXX
4	Regional High School Tax Actual		
	Estimate		XXXXXXXXXXXX
5	County Tax Actual		13,490,443.99
	Estimate	14,350,000.00	XXXXXXXXXXXX
6	Special District Tax Actual		4,103,559.00
	Estimate	4,250,000.00	XXXXXXXXXXXX
7	Municipal Open Space Actual		
	Estimate		XXXXXXXXXXXX
8	Municipal Arts and Culture Actual		
	Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes		134,310,000.00	
10 Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5)		19,981,774.00	
11 Cash Required from 2025 to Support Local Municipal Budget and Other Taxes		114,328,226.00	
12 Amount of Item 11 divided by			
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		117,178,226.00	
Analysis of Item 12:			
Local School District Tax (Line 2 Above)		62,000,000.00	
Regional School District Tax (Line 3 Above)		-	
Regional High School Tax (Line 4 Above)		-	
County Tax (Line 5 Above)		14,350,000.00	
Special District Tax (Line 6 Above)		4,250,000.00	
Municipal Open Space Tax (Line 7 Above)		-	
Municipal Arts and Culture Tax (Line 8 Above)		-	
Tax in Local Municipal Budget		36,578,226.00	
Total Amount (Line 12)		117,178,226.00	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	2,850,000.00	
	Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations		53,710,000.00	
Item 13 - Appropriation: Reserve for Uncollected Taxes		2,850,000.00	
Subtotal		56,560,000.00	
Less: Item 10 - Total Anticipated Revenues		19,981,774.00	
Amount to Be Raised by Taxation in Municipal Budget		36,578,226.00	

Local Tax for Municipal Purpose	34,350,000.00
Addition to Local District School Tax	
Minimum Library Tax	2,228,226.00

TOWNSHIP OF NEPTUNE  
SUMMARY OF 2025 BUDGET

			Future Budget Projections					
Total Budget		56,560,000.00	100.0%	2026	2027	2028	2029	2030
Employee Costs:								
Salaries & Wages								
Sheet 17	19,807,900.00		102.00%	20,204,058.00	20,608,139.16	21,020,301.94	21,440,707.98	21,869,522.14
Sheet 25	339,200.00		102.00%	345,984.00	352,903.68	359,961.75	367,160.99	374,504.21
Total		20,147,100.00		20,550,042.00	20,961,042.84	21,380,263.70	21,807,868.97	22,244,026.35
Social Security								
Sheet 19		975,000.00	102.00%	994,500.00	1,014,390.00	1,034,677.80	1,055,371.36	1,076,478.78
Pensions etc.								
Sheet 19		1,371,364.00	102.00%	1,398,791.28	1,426,767.11	1,455,302.45	1,484,408.50	1,514,096.67
Sheet 19		3,162,700.00	105.00%	3,320,835.00	3,486,876.75	3,661,220.59	3,844,281.62	4,036,495.70
Sheet 19		-						
Sheet 20		-						
Insurance								
Sheet 14		29,000.00	106.00%	30,740.00	32,584.40	34,539.46	36,611.83	38,808.54
Direct Employee Costs		25,685,164.00	45.4%					
General Liability Insurance								
Sheet 14		-	0.0%					
Debt Service:								
Sheet 27		5,611,050.00	9.9%					
Reserve for Uncollected Taxes:								
Sheet 29		2,850,000.00	5.0%					
Capital Funds:								
Sheet 26a		450,000.00	0.8%					
Deferred Charges:								
Sheet 28		-	0.0%					
Grants:								
Sheet 25 (less Salaries & Wages above)		733,588.75	1.3%					
All Other Departmental OE's:								
Various Line Items		21,230,197.25	37.5%	102.00%	21,654,801.20	22,087,897.22	22,529,655.16	22,980,248.27
Projected Budget Totals					47,949,709.48	49,009,558.31	50,095,659.16	51,208,790.54
							52,349,759.27	

TOWNSHIP OF NEPTUNE  
2025 BUDGET FUNDING

Budget Funding:	
Fund Balance	5,465,168.61
Local Revenues	8,030,320.21
State Aid	5,057,045.00
Grants	349,291.75
Delinquent Tax	1,079,948.43
Local Purpose Tax	<u>36,578,226.00</u>
	<u>56,560,000.00</u>
Ratables	7,116,506,200
Tax Rate	0.483
Increase	(0.037)

Project Tax Results				
2026	2027	2028	2029	2030
	25,000.00	50,000.00	75,000.00	100,000.00
	150,000.00	300,000.00	450,000.00	600,000.00
47,949,709.48	48,834,558.31	49,745,659.16	50,683,790.54	51,649,759.27
47,949,709.48	49,009,558.31	50,095,659.16	51,208,790.54	52,349,759.27
7,124,506,200	7,132,506,200	7,140,506,200	7,148,506,200	7,156,506,200
<b>0.673</b>	<b>0.685</b>	<b>0.697</b>	<b>0.709</b>	<b>0.722</b>
<b>0.190</b>	<b>0.012</b>	<b>0.012</b>	<b>0.012</b>	<b>0.013</b>

COMPARISON OF REVENUES & APPROPRIATIONS				
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	5,465,168.61	4,981,111.77	484,056.84	9.72%
Local	8,030,320.21	7,207,488.24	822,831.97	11.42%
State Aid	5,057,045.00	5,578,418.48	(521,373.48)	-9.35%
State & Federal Grants	349,291.75	1,242,621.51	(893,329.76)	-71.89%
Delinquent Tax	1,079,948.43	1,038,840.00	41,108.43	3.96%
Local Purpose Tax	34,350,000.00	33,728,627.00	621,373.00	1.84%
Minimum Library Tax	2,228,226.00	2,050,413.00	177,813.00	8.67%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	56,560,000.00	55,827,520.00	732,480.00	1.31%
APPROPRIATIONS				
Salaries & Wages	20,147,100.00	19,525,091.00	622,009.00	3.19%
Other Expenses	21,229,197.25	20,388,513.00	840,684.25	4.12%
Statutory & Deferred Charges	5,539,064.00	5,350,185.00	188,879.00	3.53%
State & Federal Grants	733,588.75	1,552,631.00	(819,042.25)	-52.75%
Capital (without grants)	450,000.00	500,000.00	(50,000.00)	-10.00%
Debt Service	5,611,050.00	5,961,100.00	(350,050.00)	-5.87%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	2,850,000.00	2,550,000.00	300,000.00	11.76%
TOTAL APPROPRIATIONS	56,560,000.00	55,827,520.00	732,480.00	0.01312
Adopted Emergencies		-		

CONDITION OF SURPLUS			
	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	17,643,035.97	15,456,015.91	2,187,020.06
Used to Fund Budget	5,465,168.61	4,981,111.77	484,056.84
Remaining Balance	12,177,867.36	10,474,904.14	1,702,963.22

LOCAL TAX LEVY AND ASSESSED VALUES				
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	34,350,000.00	33,728,627.00	621,373.00	1.84%
Local Tax Rate	0.4827	0.5200	-0.0373	-7.18%
Assessed Valuation	7,116,506,200	6,485,598,100	630,908,100	9.73%

STATUS OF "CAPS"			
SPENDING CAP		2% LEVY CAP	
	CAP 2.50%	CAP COLA	34,796,169.44 MAX
			34,350,000.00 ACTUAL
CAP Base from Prior Year	41,790,245.00	41,790,245.00	(446,169.44) + OR ( )
Rate Applied	2.50%	3.50%	
Allowable CAP	42,835,001.13	43,252,903.58	Must be zero or ( ) to
Additions:			Introduce Budget
See Sheet 3b	878,980.57	878,980.57	
Other			
Total CAP Allowable	43,713,981.69	44,131,884.14	
Budget Expenditures Sheet 19	43,199,895.25	43,199,895.25	
Remaining or (Excess)	514,086.44	931,988.89	

% OF TAX COLLECTION			
	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	98.80%	98.87%	-0.07%
Used for Reserve for Taxes	97.56%	97.58%	-0.02%
Remaining	1.24%	1.29%	-0.05%

# TOWNSHIP OF NEPTUNE

[illegible]

2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF NEPTUNE

COUNTY: MONMOUTH

Robert Lane, Jr. Mayor's Name	December 31, 2025 Term Expires
----------------------------------	-----------------------------------

Municipal Officials	
WILLIAM BRAY Municipal Clerk	3/17/2025 Date of Orig. Appt.
MICHAEL J. BASCOM Tax Collector	1869 Cert. No.
MICHAEL J. BASCOM Chief Financial Officer	1126 Cert. No.
CHARLES FALLON Registered Munticipal Accountant	174 Cert. No.
LESTER TAYLOR Municipal Attorney	506 Lic. No.

Governing Body Members	
Name	Term Expires
Jason Jones	12/31/2025
Kevin McMillan	12/31/2027
Derel Stroud	12/31/2027
Rev. Tassie York	12/31/2025

Official Mailing Address of Municipality

NEPTUNE SENIOR CITIZENS CENTER  
1607 CORLIES AVENUE  
NEPTUNE, NJ 07753

Fax #:

2025  
MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of NEPTUNE, County of MONMOUTH for the Fiscal Year 2025.

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 24 day of MARCH, 2025 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 24 day of MARCH, 2025

wbray@neptunetownship.org  
Clerk  
1607 CORLIES AVENUE  
Address  
NEPTUNE, NJ 07753  
Address  
732-988-5200  
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 24 day of MARCH, 2025

<u>chuckfallon@falloncpa.com</u> Registered Municipal Accountant	<u>1390 Route 36, Suite 102</u> Address
<u>Hazlet, NJ 07730</u> Address	<u>732-888-2070</u> 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 24 day of MARCH, 2025

mbascom@neptunetownship.org  
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: \_\_\_\_\_, 2025 By: \_\_\_\_\_



MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of NEPTUNE, County of MONMOUTH for the Fiscal Year 2025

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2025;

Be it Further Resolved, that said Budget be published in the THE COASTER

in the issue of MARCH 27, 2025

The Governing Body of the TOWNSHIP of NEPTUNE does hereby approve the following as the Budget for the year 2025:

RECORDED VOTE  
(Insert Last Name)

Ayes

York  
Jones  
Stround  
McMillan  
Lane

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMITTEEPERSONS of the TOWNSHIP of NEPTUNE, County of MONMOUTH, on MARCH 24, 2025.

A Hearing on the Budget and Tax Resolution will be held at NEPTUNE SENIOR CITIZENS CENTER, on APRIL 21, 2025 at 7:00PM o'clock at which time and place objections to said Budget and Tax Resolution for the year 2025 may be presented by taxpayers or other interested persons.



EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

				YEAR 2025
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)				XXXXXXXXXXXX
1. Appropriations within "CAPS" -				XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}				43,199,895.25
2. Appropriations excluded from "CAPS" -				XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}				10,510,104.75
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)				-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)				10,510,104.75
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	97.56%	Percent of Tax Collections		2,850,000.00
		Building Aid Allowance	2025 - \$	
4. Total General Appropriations (Item 9, Sheet 29)		for Schools-State Aid	2024 - \$	56,560,000.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)				19,981,774.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)				XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)				34,350,000.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)				-
(c) Minimum Library Tax				2,228,226.00

**EXPLANATORY STATEMENT - (Continued)**

## SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Sewer Utility	Marina Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	55,242,681.86	8,381,000.00	576,000.00	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	584,838.14						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	55,827,520.00	8,381,000.00	576,000.00	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	53,222,708.88	7,848,096.96	482,982.80	-	-	-	-
Reserved	2,593,839.45	517,816.35	39,879.90	-	-	-	-
Unexpended Balances Canceled	10,971.67	15,086.69	53,137.30	-	-		-
Total Expenditures and Unexpended Balances Canceled	55,827,520.00	8,381,000.00	576,000.00	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

	EXPLANATORY STATEMENT - (Continued)		
	BUDGET MESSAGE		
<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2024	55,242,681.86	Allowable Operating Appropriations before	
Cap Base Adjustment:	26,975.00	Additional Exceptions per (N.J.S.A. 40A:4-45.3)	42,835,001.13
Subtotal	55,269,656.86		
Exceptions Less:		Additions:	
Total Other Operations	2,353,528.00	New Construction (Assessor Certification)	91,947.90
Total Uniform Construction Code		2023 Cap Bank Available	383,420.48
Total Interlocal Service Agreement	1,148,091.00	2024 Cap Bank Available	403,612.19
Total Additional Appropriations			
Total Capital Improvements	500,000.00		
Total Debt Service	5,960,000.00		
Transferred to Board of Education		Total Additions	878,980.57
Type I School Debt			
Total Public & Private Programs	967,792.86	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	43,713,981.69
Judgements			
Total Deferred Charges			
Cash Deficit		Additional Increase to COLA rate. 3.5%	
Reserve for Uncollected Taxes	2,550,000.00	Amount of Increase allowable. 1.0%	417,902.45
Total Exceptions	13,479,411.86		
Amount on Which CAP is Applied	41,790,245.00		
2.5% CAP	1,044,756.13	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	44,131,884.14
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	42,835,001.13	Total General Appropriations for Municipal Purposes	43,199,895.25
		(Sheet 19, H-1)	
		Over or (Under) Appropriations Cap	(931,988.89)

NOTE:

Sheet 3b

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

		EXPLANATORY STATEMENT - (Continued)																																											
		BUDGET MESSAGE																																											
<p><b><u>RECAP OF GROUP INSURANCE APPROPRIATION</u></b></p> <p>Following is a recap of the Municipality's Employee Group Insurance</p> <table><tr><td>Estimated Group Insurance Costs - 2025</td><td>\$ 9,200,000.00</td></tr><tr><td colspan="2">Estimated Amounts to be Contributed by Employees:</td></tr><tr><td>Contribution from all eligible emp.</td><td>1,325,000.00</td></tr><tr><td></td><td>7,875,000.00</td></tr><tr><td>Budgeted Group Insurance - Inside CAP</td><td>6,900,000.00</td></tr><tr><td>Budgeted Group Insurance - Utilities</td><td>615,000.00</td></tr><tr><td>Budgeted Group Insurance - Outside CAP</td><td>390,000.00</td></tr><tr><td>TOTAL</td><td>7,905,000.00</td></tr></table> <p>Instead of receiving Health Benefits, 20 employees have elected an opt-out for 2025. This opt-out amount is budgeted separately.</p> <table><tr><td>Health Benefits Waiver</td><td></td></tr><tr><td>Salaries and Wages</td><td>\$ 60,000.00</td></tr></table>				Estimated Group Insurance Costs - 2025	\$ 9,200,000.00	Estimated Amounts to be Contributed by Employees:		Contribution from all eligible emp.	1,325,000.00		7,875,000.00	Budgeted Group Insurance - Inside CAP	6,900,000.00	Budgeted Group Insurance - Utilities	615,000.00	Budgeted Group Insurance - Outside CAP	390,000.00	TOTAL	7,905,000.00	Health Benefits Waiver		Salaries and Wages	\$ 60,000.00	<p>The Township Committee of the Township of Neptune, County of Monmouth, hereby submits our 2025 Municipal Budget. Thie budget results in a local municipal purposes tax levy of \$34,350,000.00. It is estimated that the Municipal Purposes Tax Rate will decrease by 3.7 cents pe \$100 of value, from .520 to .483.</p> <p>The budget also includes a Municipal Library Tax of \$2,228,226.00 as well as self-liquidating utility budgets for the sanitary sewer system and the municipal marina.</p> <p>The budget allows Neptune Township to continue to operate as a "full service" community, supportive of local growth and all aspects of government-provided services to our community.</p> <p>The budget supports significant increases in negotiated salaries and benefits for Township employees to improve our ability to hire and retain critical staffing. The budget is also impacted by an anticipated loss of more than \$500,000.00 in State Aid, an increase in liability and workers compensation insurances in excess of \$500,000.00, and an increase in Health Benefits costs of over \$500,000.00.</p> <p>The following budget appropriations are split amongst vairous sections of this budget:</p> <p>Police:</p> <table><tr><td>Salaries and Wages</td><td>\$11,300,000</td></tr><tr><td>Other Expenses</td><td>\$450,000</td></tr><tr><td>Homeland Security</td><td>\$12,000</td></tr><tr><td>Interlocal _BOE</td><td>\$25,000</td></tr><tr><td>Interlocal Monmouth County 9-1-1</td><td>\$465,000</td></tr><tr><td>Interlocal Prisoner Processing</td><td>\$7,200</td></tr><tr><td>Interlocal - Shot Spotter</td><td>\$43,500</td></tr><tr><td>Body Armor Replacement Fund</td><td>\$5,870</td></tr><tr><td>DOJ Assistance Grant</td><td>\$48,501</td></tr><tr><td>DOJ COPS Hiring Grant</td><td>\$187,600</td></tr></table>		Salaries and Wages	\$11,300,000	Other Expenses	\$450,000	Homeland Security	\$12,000	Interlocal _BOE	\$25,000	Interlocal Monmouth County 9-1-1	\$465,000	Interlocal Prisoner Processing	\$7,200	Interlocal - Shot Spotter	\$43,500	Body Armor Replacement Fund	\$5,870	DOJ Assistance Grant	\$48,501	DOJ COPS Hiring Grant	\$187,600
Estimated Group Insurance Costs - 2025	\$ 9,200,000.00																																												
Estimated Amounts to be Contributed by Employees:																																													
Contribution from all eligible emp.	1,325,000.00																																												
	7,875,000.00																																												
Budgeted Group Insurance - Inside CAP	6,900,000.00																																												
Budgeted Group Insurance - Utilities	615,000.00																																												
Budgeted Group Insurance - Outside CAP	390,000.00																																												
TOTAL	7,905,000.00																																												
Health Benefits Waiver																																													
Salaries and Wages	\$ 60,000.00																																												
Salaries and Wages	\$11,300,000																																												
Other Expenses	\$450,000																																												
Homeland Security	\$12,000																																												
Interlocal _BOE	\$25,000																																												
Interlocal Monmouth County 9-1-1	\$465,000																																												
Interlocal Prisoner Processing	\$7,200																																												
Interlocal - Shot Spotter	\$43,500																																												
Body Armor Replacement Fund	\$5,870																																												
DOJ Assistance Grant	\$48,501																																												
DOJ COPS Hiring Grant	\$187,600																																												

		EXPLANATORY STATEMENT - (Continued)																																																																							
		BUDGET MESSAGE																																																																							
<div>NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW</div> <div>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.</div> <div>SUMMARY LEVY CAP CALCULATION</div> <div>LEVY CAP CALCULATION</div> <table><tr><td>Prior Year Amount to be Raised by Taxation</td><td>33,728,627.00</td></tr><tr><td>Less:</td><td></td></tr><tr><td>Less: Prior Year Deferred Charges to Future Taxation Unfunded</td><td></td></tr><tr><td>Less: Prior Year Deferred Charges: Emergencies</td><td></td></tr><tr><td>Less: Prior Year Recycling Tax</td><td>65,000.00</td></tr><tr><td>Less:</td><td></td></tr><tr><td>Less:</td><td></td></tr><tr><td>Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation</td><td>33,663,627.00</td></tr><tr><td>Plus 2% CAP Increase</td><td>673,272.54</td></tr><tr><td>ADJUSTED TAX LEVY</td><td>34,336,899.54</td></tr><tr><td>Plus: Assumption of Service/Function</td><td></td></tr><tr><td>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</td><td>34,336,899.54</td></tr></table>				Prior Year Amount to be Raised by Taxation	33,728,627.00	Less:		Less: Prior Year Deferred Charges to Future Taxation Unfunded		Less: Prior Year Deferred Charges: Emergencies		Less: Prior Year Recycling Tax	65,000.00	Less:		Less:		Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	33,663,627.00	Plus 2% CAP Increase	673,272.54	ADJUSTED TAX LEVY	34,336,899.54	Plus: Assumption of Service/Function		ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	34,336,899.54	<div>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS34,336,899.54</div> <div>Exclusions:</div> <table><tr><td>Allowable Shared Service Agreements Increase</td><td></td></tr><tr><td>Allowable Health Insurance Costs Increase</td><td>204,937.00</td></tr><tr><td>Allowable Pension Obligations Increases</td><td>97,385.00</td></tr><tr><td>Allowable LOSAP Increase</td><td></td></tr><tr><td>Allowable Capital Improvements Increase</td><td></td></tr><tr><td>Allowable Debt Service and Capital Leases Inc.</td><td></td></tr><tr><td>Recycling Tax appropriation</td><td>65,000.00</td></tr><tr><td>Deferred Charge to Future Taxation Unfunded</td><td></td></tr><tr><td>Current Year Deferred Charges: Emergencies</td><td></td></tr><tr><td>Add Total Exclusions</td><td>367,322.00</td></tr><tr><td>Less Cancelled or Unexpended Waivers</td><td></td></tr><tr><td>Less Cancelled or Unexpended Exclusions</td><td></td></tr><tr><td>ADJUSTED TAX LEVY</td><td>34,704,221.54</td></tr><div>Additions:</div><table><tr><td>New Ratables - Increase for new construction</td><td>17,682,288</td></tr><tr><td>Prior Year's Local Purpose Tax Rate (per \$100)</td><td>0.520</td></tr><tr><td>New Ratable Adjustment to Levy</td><td>91,947.90</td></tr><tr><td>Amounts approved by Referendum</td><td></td></tr><tr><td>Levy CAP Bank Applied</td><td></td></tr><tr><td>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</td><td>34,796,169.44</td></tr><tr><td>AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES</td><td>34,350,000.00</td></tr><tr><td>OVER OR (UNDER) 2% LEVY CAP</td><td>(446,169.44)</td></tr><tr><td colspan="2">(must be equal or under for Introduction)</td></tr></table></table>		Allowable Shared Service Agreements Increase		Allowable Health Insurance Costs Increase	204,937.00	Allowable Pension Obligations Increases	97,385.00	Allowable LOSAP Increase		Allowable Capital Improvements Increase		Allowable Debt Service and Capital Leases Inc.		Recycling Tax appropriation	65,000.00	Deferred Charge to Future Taxation Unfunded		Current Year Deferred Charges: Emergencies		Add Total Exclusions	367,322.00	Less Cancelled or Unexpended Waivers		Less Cancelled or Unexpended Exclusions		ADJUSTED TAX LEVY	34,704,221.54	New Ratables - Increase for new construction	17,682,288	Prior Year's Local Purpose Tax Rate (per \$100)	0.520	New Ratable Adjustment to Levy	91,947.90	Amounts approved by Referendum		Levy CAP Bank Applied		MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	34,796,169.44	AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES	34,350,000.00	OVER OR (UNDER) 2% LEVY CAP	(446,169.44)	(must be equal or under for Introduction)	
Prior Year Amount to be Raised by Taxation	33,728,627.00																																																																								
Less:																																																																									
Less: Prior Year Deferred Charges to Future Taxation Unfunded																																																																									
Less: Prior Year Deferred Charges: Emergencies																																																																									
Less: Prior Year Recycling Tax	65,000.00																																																																								
Less:																																																																									
Less:																																																																									
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	33,663,627.00																																																																								
Plus 2% CAP Increase	673,272.54																																																																								
ADJUSTED TAX LEVY	34,336,899.54																																																																								
Plus: Assumption of Service/Function																																																																									
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	34,336,899.54																																																																								
Allowable Shared Service Agreements Increase																																																																									
Allowable Health Insurance Costs Increase	204,937.00																																																																								
Allowable Pension Obligations Increases	97,385.00																																																																								
Allowable LOSAP Increase																																																																									
Allowable Capital Improvements Increase																																																																									
Allowable Debt Service and Capital Leases Inc.																																																																									
Recycling Tax appropriation	65,000.00																																																																								
Deferred Charge to Future Taxation Unfunded																																																																									
Current Year Deferred Charges: Emergencies																																																																									
Add Total Exclusions	367,322.00																																																																								
Less Cancelled or Unexpended Waivers																																																																									
Less Cancelled or Unexpended Exclusions																																																																									
ADJUSTED TAX LEVY	34,704,221.54																																																																								
New Ratables - Increase for new construction	17,682,288																																																																								
Prior Year's Local Purpose Tax Rate (per \$100)	0.520																																																																								
New Ratable Adjustment to Levy	91,947.90																																																																								
Amounts approved by Referendum																																																																									
Levy CAP Bank Applied																																																																									
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	34,796,169.44																																																																								
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES	34,350,000.00																																																																								
OVER OR (UNDER) 2% LEVY CAP	(446,169.44)																																																																								
(must be equal or under for Introduction)																																																																									

		EXPLANATORY STATEMENT - (Continued)		
		BUDGET MESSAGE		
<b><u>"2010" LEVY CAP BANKS:</u></b>		Budget Splits (Continued)		
<b>2022</b>	Maximum Allowable Amount to be Raised by Taxation	33,210,027	Senior Citizens Programs:	
	Amount to be Raised by Taxation for Municipal Purpose	32,569,000	Salaries and Wages	\$425,000
	Available for Banking (CY 2025)	641,027	Other Expenses	\$120,000
	Amount Used in CY 2025		Title IIIB Grants	\$224,000
	Balance to Expire	641,027	Interfaith Neighbors	\$75,000
			Emergency Management:	
<b>2023</b>	Maximum Allowable Amount to be Raised by Taxation	34,124,444	Salaries and Wages	\$45,000
	Amount to be Raised by Taxation for Municipal Purpose	33,359,000	Other Expenses	\$75,000
	Available for Banking (CY 2025 - CY 2026)	765,444	Homeland Security-OEM	\$12,000
	Amount Used in CY 2025		Federal Emergency Management Asst	\$10,000
	Balance to Carry Forward (CY 2026)	765,444	Hazardous Materials Emergency Prep	\$28,000
			Public Employees Retirement System:	
<b>2024</b>	Maximum Allowable Amount to be Raised by Taxation	35,921,690	PERS (Sewer Utility)	90,000
	Amount to be Raised by Taxation for Municipal Purpose	33,728,627	PERS (Marina Utility)	7,500
	Available for Banking (CY 2025 - CY 2027)	2,193,063	PERS	\$1,371,364
	Amount Used in CY 2025			
	Balance to Carry Forward (CY 2026 - CY2027)	2,193,063		
<b>2025</b>	Maximum Allowable Amount to be Raised by Taxation	34,796,169		
	Amount to be Raised by Taxation for Municipal Purpose	34,350,000		
	Available for Banking (CY 2026 - CY 2028)	446,169		
<b>Total Levy CAP Bank</b>		3,404,676		



CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
1. Surplus Anticipated	08-101	5,465,168.61	4,981,111.77	4,981,111.77
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	5,465,168.61	4,981,111.77	4,981,111.77
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	58,000.00	54,000.00	59,267.00
Other	08-104	480,000.00	450,000.00	492,486.25
Fees and Permits	08-105	750,000.00	750,000.00	947,899.03
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	325,000.00	195,000.00	329,012.24
Other	08-109			
Interest and Costs on Taxes	08-112	260,000.00	240,000.00	296,044.26
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	950,000.00	620,000.00	1,968,503.35
Anticipated Utility Operating Surplus	08-114			

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

[illegible]

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

[illegible]

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	2,823,000.00	2,309,000.00	4,093,212.13

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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	5,057,045.00	5,057,045.48	5,057,045.47
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund	09-203		521,373.00	521,373.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	5,057,045.00	5,578,418.48	5,578,418.47

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	1,050,000.00	880,000.00	1,393,495.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,050,000.00	880,000.00	1,393,495.00



CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
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
Monmouth County 9-1-1 Shared Service - Personnel Loan	11-115	-	85,591.00	85,562.19
Neptune BOE - School Resource Officer Program	11-108	25,000.00	25,000.00	25,000.00
Fleet Maintenance - Allenhurst, Neptune FD, Neptune BOE, Neptune Sewer Auth, Bradley Beach	11-119	150,000.00	150,000.00	106,426.37
Liability, Workers Compensation and Property Insurance - Neptune FD, Ocean Grove FD	11-120	299,500.00	244,500.00	244,500.00
Monmouth County EMS	11-116	3,000.00	6,000.00	6,000.00
Community Notification System Agreement	11-120	2,800.00	2,800.00	2,800.00
Prisoner Processing Program	11-106	7,500.00	7,200.00	7,500.00
City of Asbury Park - Wesley Lake Maintenance	11-122	7,000.00	7,000.00	5,275.00
Neptune City EMS Program	11-123	-	72,000.00	101,917.39
Borough of Avon EMS Program	11-124	-	2,000.00	2,278.98
Neptune Fire Dept - Calibration Services / Fit Testing	11-121	1,000.00	1,000.00	1,000.00
Township of Neptune Sewer Authority - Emergency Svcs Support	11-118	3,500.00	3,500.00	3,500.00



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

[illegible]

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	499,300.00	606,591.00	591,759.93

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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 Consent of Director of Local Government Services - Additional Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
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
Recycling Tonnage Grant	10-569		45,259.33	45,259.33
Municipal Alliance on Alcoholism and Drug Abuse	10-506	26,360.00	21,290.00	21,290.00
Federal Emergency Management Assistance	10-716	10,000.00	10,000.00	10,000.00
Older Americans Act - Title IIIB / State Cola	10-656	36,000.00	36,000.00	36,000.00
Interfaith Neighbors - Senior Meal Program	10-657	26,590.00	28,731.00	28,731.00
NJ Body Armor Replacement Fund	10-505	5,869.75	5,427.09	5,427.09
Edward Byrne Memorial Justice Assistance Grant	10-691	48,501.00		-
Local Recreation Improvement Grant	10-671		68,000.00	68,000.00
NJSP Hazardous Materials Emergency Planning Grant	10-537	28,000.00	20,000.00	20,000.00
USDOJ COPS Hiring Grant	10-692	117,971.00	25,000.00	25,000.00
Clean Communities Grant	10-602		88,118.72	88,118.72
Alcohol Education Rehabilitation and Enforcement Program	10-501		7,109.86	7,109.86
USDOJ Federal Bullet Proof Vest Grant	10-693		6,246.94	6,246.94
Drunk Driving Enforcement Fund	10-510			-
Opiod Settlement Fund	10-621	50,000.00	264,438.57	264,438.57
NJDEP - Spotted Lantern Fly Program	10-774		20,000.00	20,000.00
NJDCA - FY 25 Special Legislative Grant - Flood Study	10-565		100,000.00	100,000.00
Monmouth County Workforce Development Grant	12-791		32,000.00	32,000.00
				-

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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
				-
NJDCA Sunshine Village Improvement Grant	10-671		250,000.00	250,000.00
NJDCA Public Safety Grant	10-518		150,000.00	150,000.00
NJDCA Midtown Youth Grant	10-660		50,000.00	50,000.00
NJDEP Community Forestry Grant	10-599		15,000.00	15,000.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	349,291.75	1,242,621.51	1,242,621.51

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
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			
Administrative Fees - Off-Duty Employment of Police Officers	08-133	200,000.00	155,000.00	201,100.00
Reserve for Debt Service - Capital Fund	08-227	-	78,118.49	78,118.49
Cable T.V. Franchise Fee	08-117	373,020.21	393,778.75	393,778.75
Commercial Garbage Removal Fees	08-243	90,000.00	92,000.00	91,381.27
Cell Tower Lease	08-241	175,000.00	170,000.00	178,767.51
Monmouth County Lease of Facility	08-242	160,000.00	190,000.00	136,464.00
EMS Program Revenue	08-244	700,000.00	700,000.00	1,095,058.50
American Rescue Plan - Local Fiscal Recovery Funds (Police and Emergency Medical Services)	08-245	-	150,000.00	150,000.00
Hospital Community Service Contribution (Police Services)	08-134	610,000.00	608,000.00	610,876.40
Municipal Occupancy Tax (Hotel Tax)	08-107	550,000.00	525,000.00	610,168.90
Cannabis Fees	08-240	600,000.00	350,000.00	612,236.37
General Capital Surplus	08-228	200,000.00		

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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 Consent of Director of Local Government Services - Other Special Items	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	08-004	3,658,020.21	3,411,897.24	4,157,950.19

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Summary of Revenues	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	5,465,168.61	4,981,111.77	4,981,111.77
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	2,823,000.00	2,309,000.00	4,093,212.13
Total Section B: State Aid Without Offsetting Appropriations	09-001	5,057,045.00	5,578,418.48	5,578,418.47
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,050,000.00	880,000.00	1,393,495.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	499,300.00	606,591.00	591,759.93
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	349,291.75	1,242,621.51	1,242,621.51
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	3,658,020.21	3,411,897.24	4,157,950.19
Total Miscellaneous Revenues	13-099	13,436,656.96	14,028,528.23	17,057,457.23
4. Receipts from Delinquent Taxes	15-499	1,079,948.43	1,038,840.00	1,082,890.57
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	19,981,774.00	20,048,480.00	23,121,459.57
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	34,350,000.00	33,728,627.00	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	2,228,226.00	2,050,413.00	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	36,578,226.00	35,779,040.00	37,280,182.87
7. Total General Revenues	13-299	56,560,000.00	55,827,520.00	60,401,642.44



CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT						-		-
						-		-
General Administration						-		-
Salaries and Wages	20-100	1	340,000.00	312,000.00		312,000.00	291,644.92	20,355.08
Other Expenses	20-100	2	42,000.00	45,000.00		45,000.00	44,024.67	975.33
						-		-
Human Resources						-		-
Salaries and Wages	20-105	1	210,000.00	180,000.00		180,000.00	143,053.30	36,946.70
Other Expenses	20-105	2	45,000.00	48,000.00		48,000.00	41,495.94	6,504.06
						-		-
Municipal Clerk						-		-
Salaries and Wages	20-120	1	205,000.00	239,000.00		239,000.00	196,784.19	42,215.81
Other Expenses	20-120	2	34,000.00	38,000.00		38,000.00	34,227.01	3,772.99
						-		-
Financial Administration						-		-
Salaries and Wages	20-130	1	430,000.00	510,000.00		510,000.00	419,315.54	90,684.46
Other Expenses	20-130	2	210,000.00	120,000.00		120,000.00	116,087.99	3,912.01
						-		-
Audit Services						-		-
Other Expenses	20-135	2	65,000.00	62,000.00		62,000.00	62,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Computerized Data Processing	20-140					-		-
Salaries and Wages	20-140	1	279,000.00	257,000.00		257,000.00	252,092.86	4,907.14
Other Expenses	20-140	2	34,700.00	36,000.00		36,000.00	32,472.40	3,527.60
						-		-
Revenue Administration	20-145					-		-
Salaries and Wages	20-145	1	495,000.00	460,000.00		460,000.00	435,483.52	24,516.48
Other Expenses	20-145	2	38,000.00	46,000.00		46,000.00	38,201.83	7,798.17
						-		-
Tax Assessment Administration	20-150					-		-
Salaries and Wages	20-150	1	290,000.00	315,000.00		315,000.00	302,583.22	12,416.78
Other Expenses	20-150	2	73,000.00	75,000.00		75,000.00	53,085.88	21,914.12
						-		-
Legal Services	20-155					-		-
Other Services	20-155	2	900,000.00	1,165,000.00		1,165,000.00	1,118,894.56	46,105.44
						-		-
Engineering Services	20-165					-		-
Salaries and Wages	20-165	1		-		-		-
Other Expenses	20-165	2	360,000.00	360,000.00		360,000.00	353,356.47	6,643.53
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Economic Development	20-170					-		-
Salaries and Wages	20-170	1	10,000.00	4,500.00		4,500.00	-	4,500.00
Other Expenses	20-170	2	2,500.00	2,500.00		2,500.00	-	2,500.00
						-		-
LAND USE ADMINISTRATION						-		-
Planning Board	21-180					-		-
Salaries and Wages	21-180	1	67,500.00	39,000.00		39,000.00	38,871.41	128.59
Other Expenses	21-180	2	17,500.00	17,100.00		17,100.00	5,670.17	11,429.83
						-		-
Historic Preservation Committee	20-175					-		-
Salaries and Wages	20-175	1				-		-
Other Expenses	20-175	2	29,000.00	32,000.00		32,000.00	17,452.20	14,547.80
						-		-
Land Use Administration	21-184					-		-
Salaries and Wages	21-184	1	100,000.00	175,000.00		175,000.00	173,599.83	1,400.17
Other Expenses	21-184	2	6,000.00	6,000.00		6,000.00	5,149.82	850.18
						-		-
Zoning Board of Adjustment						-		-
Other Expenses	21-185	2	14,000.00	14,000.00		14,000.00	4,572.17	9,427.83
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
CODE ENFORCEMENT FUNCTIONS						-		-
Code Enforcement Functions	22-200					-		-
Salaries and Wages	22-200	1	457,000.00	420,000.00		420,000.00	393,210.56	26,789.44
Other Expenses	22-200	2	20,000.00	19,000.00		19,000.00	14,826.05	4,173.95
						-		-
Mercantile Registrations	22-205					-		-
Salaries and Wages	22-205	1	19,000.00	18,000.00		18,000.00	10,291.72	7,708.28
Other Expenses	22-205	2	30,000.00	30,000.00		30,000.00	26,483.87	3,516.13
						-		-
INSURANCE						-		-
Liability Insurance	23-210	2	879,750.00	841,700.00		841,700.00	841,700.00	-
Workers Compensation	23-215	2	341,550.00	320,850.00		320,850.00	320,850.00	-
Employee Group Insurance	23-220	2	6,900,000.00	6,388,860.00		6,388,860.00	6,241,719.05	147,140.95
Health Benefit Waivers	23-222	2	60,000.00	50,000.00		50,000.00	36,876.18	13,123.82
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS						-		-
Police Department	25-240					-		-
Salaries and Wages	25-240	1	11,300,000.00	10,786,500.00		10,786,500.00	10,564,022.05	222,477.95
Other Expenses	25-240	2	450,000.00	435,000.00		435,000.00	433,665.78	1,334.22
Homeland Security Expenses	25-241	2	12,000.00	12,000.00		12,000.00	9,488.88	2,511.12
						-		-
Office of Emergency Management	25-252					-		-
Salaries and Wages	25-252	1	45,000.00	50,000.00		50,000.00	33,069.39	16,930.61
Other Expenses	25-252	2	75,000.00	78,000.00		78,000.00	77,722.81	277.19
Homeland Security Expenses	25-252	2	12,000.00	12,000.00		12,000.00	12,000.00	-
						-		-
Emergency Medical Services	25-261					-		-
Salaries and Wages	25-261	1	1,150,000.00	1,090,000.00		1,090,000.00	1,021,073.61	68,926.39
Other Expenses	25-261	2	200,000.00	200,000.00		200,000.00	186,624.58	13,375.42
Volunteer Reimbursements (Recruitment/Retention)	25-261	2	120,000.00	120,000.00		120,000.00	101,679.65	18,320.35
						-		-
Aid to Volunteer Ambulance Squads	25-260	2	45,000.00	45,000.00		45,000.00	45,000.00	-
						-		-
Municipal Prosecutor's Office	25-275					-		-
Salaries and Wages	25-275	1	48,000.00	45,500.00		45,500.00	45,474.48	25.52

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS						-		-
Streets and Road Maintenance	26-290					-		-
Salaries and Wages	26-290	1	750,000.00	770,000.00		770,000.00	502,139.40	267,860.60
Other Expenses	26-290	2	230,000.00	250,000.00		250,000.00	186,739.43	63,260.57
						-		-
Administration of Public Works	26-300					-		-
Salaries and Wages	26-300	1	358,000.00	230,000.00		230,000.00	229,517.67	482.33
Other Expenses	26-300	2	70,000.00	69,500.00		69,500.00	52,383.82	17,116.18
						-		-
Solid Waste Collection	26-305					-		-
Salaries and Wages	26-305	1	975,000.00	915,000.00		915,000.00	830,317.33	84,682.67
Other Expenses	26-305	2	9,000.00	9,000.00		9,000.00	-	9,000.00
						-		-
Buildings and Grounds	26-310					-		-
Salaries and Wages	26-310	1	375,000.00	400,000.00		400,000.00	267,344.01	132,655.99
Other Expenses	26-310	2	155,000.00	154,500.00		154,500.00	153,296.47	1,203.53
						-		-
Vehicle Maintenance	26-315					-		-
Other Expenses	26-315	2	1,482,500.00	1,450,000.00		1,450,000.00	1,411,347.64	38,652.36
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES						-		-
Public Health Services						-		-
Salaries and Wages	27-330	1	193,500.00	175,000.00		175,000.00	171,371.95	3,628.05
Other Expenses	27-330	2	11,300.00	13,500.00		13,500.00	11,282.16	2,217.84
						-		-
Environmental Shade Tree Committee						-		-
Salaries and Wages	27-335	1	2,400.00	2,300.00		2,300.00	1,912.55	387.45
Other Expenses	27-335	2	21,000.00	21,200.00		21,200.00	18,512.60	2,687.40
						-		-
Animal Control	27-340					-		-
Other Expenses	27-340	2	92,000.00	90,000.00		90,000.00	85,500.00	4,500.00
						-		-
						-		-
						-		-
						-		-
PARK AND RECREATION FUNCTIONS						-		-
Recreation Services and Programs	28-370					-		-
Salaries and Wages	28-370	1	250,000.00	241,000.00		241,000.00	215,902.45	25,097.55
Other Expenses	28-370	2	80,000.00	80,000.00		80,000.00	53,021.05	26,978.95
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Senior Citizens Program	27-365					-		-
Salaries and Wages	27-365	1	425,000.00	355,000.00		355,000.00	320,137.85	34,862.15
Other Expenses	27-365	2	120,000.00	115,000.00		115,000.00	113,568.86	1,431.14
						-		-
Maintenance of Parks	28-375					-		-
Other Expenses	28-375	2	235,000.00	225,000.00		225,000.00	209,736.36	15,263.64
						-		-
UTILITY EXPENSES AND BULK PURCHASES						-		-
Electricity	31-435	2	260,000.00	225,000.00		225,000.00	225,000.00	-
Street Lighting	31-435	2	290,000.00	265,000.00		265,000.00	264,255.78	744.22
Telephone	31-440	2	250,000.00	240,000.00		240,000.00	223,275.57	16,724.43
Water	31-445	2	120,000.00	120,000.00		120,000.00	92,731.39	27,268.61
Gas (Natural)	31-435	2	165,000.00	165,000.00		165,000.00	147,723.96	17,276.04
Telecommunications Costs	31-440	2	350,000.00	335,000.00		335,000.00	298,960.28	36,039.72
Gasoline	31-447	2	470,000.00	450,000.00		450,000.00	435,553.37	14,446.63
						-		-
LANDFILL/SOLID WASTE DISPOSAL COSTS						-		-
Landfill/Solid Waster Disposal Costs	32-465					-		-
Other Expenses	32-465	2	2,200,000.00	2,090,475.00		2,090,475.00	2,014,708.03	75,766.97
						-		-



CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
MUNICIPAL COURT						-		-
Municipal Court	43-490					-		-
Salaries and Wages	43-490	1	345,000.00	355,000.00		355,000.00	348,534.27	6,465.73
Other Expenses	43-490	2	32,000.00	31,500.00		31,500.00	31,399.13	100.87
						-		-
Public Defender (P.L. 1997, c.256)	43-495					-		-
Salaries and Wages	43-495	1	18,500.00	17,500.00		17,500.00	17,220.00	280.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	630,000.00	641,000.00		641,000.00	585,197.81	55,802.19
Other Expenses	22-195	2	38,000.00	32,000.00		32,000.00	25,492.64	6,507.36
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Accumulated Absence Trust	30-415	2	50,000.00	190,000.00		190,000.00	190,000.00	-
						-		-
Snow Removal (Storm) Trust	30-413	2	50,000.00	90,000.00		90,000.00	90,000.00	-
						-		-
Publicity and Tourism						-		-
Salaries and Wages	30-414	1	40,000.00	25,000.00		25,000.00	20,306.29	4,693.71
Other Expenses	30-414	2	28,000.00	28,000.00		28,000.00	25,037.60	2,962.40
						-		-
Celebration of Public Events						-		-
Other Expenses	30-420	2	18,000.00	15,000.00		15,000.00	7,672.64	7,327.36
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Improvement Authorization	46-861				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		1,371,364.00	1,249,791.00		1,249,791.00	1,249,784.06	6.94
Social Security System (O.A.S.I.)	36-472		975,000.00	975,000.00		975,000.00	832,741.68	142,258.32
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		3,162,700.00	3,099,894.00		3,099,894.00	3,099,854.00	40.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		20,000.00	20,000.00		20,000.00	20,000.00	-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		10,000.00	5,500.00		5,500.00	5,267.92	232.08
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		5,539,064.00	5,350,185.00	-	5,350,185.00	5,207,647.66	142,537.34
(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		43,199,895.25	41,762,170.00	-	41,762,170.00	39,680,646.58	2,081,523.42



CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Aid to Free Public Library	29-390	2	2,228,266.00	2,050,413.00		2,050,413.00	1,935,241.68	115,171.32
						-		-
Recycling Tax	32-465	2	65,000.00	65,000.00		65,000.00	47,810.00	17,190.00
						-		-
Utilities and Bulk Purchases - Gasoline	31-460	2				-		-
						-		-
Public Employees Retirement System	36-471	2				-		-
						-		-
Health Benefits - Group Insurance	23-221	2		211,140.00		211,140.00	-	211,140.00
						-		-
Landfill Disposal Costs	32-465	2		9,525.00		9,525.00	-	9,525.00
						-		-
Worker's Compensation Insurance	23-215	2	213,450.00	9,150.00		9,150.00	-	9,150.00
						-		-
Liability Insurance	23-215	2	155,250.00	8,300.00		8,300.00	-	8,300.00
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

[illegible]

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
<b>Uniform Construction Code</b> Appropriations Offset by Increased Fee Revenues      (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Uniform Construction Code Appropriations</b>	<b>22-999</b>		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Liability, Workers Comp, Prop Insurance - NFD & OGFD	42-115	2	299,500.00	244,500.00		244,500.00	244,500.00	-
Neptune BOE - Police S&W	42-106	1	25,000.00	25,000.00		25,000.00	25,000.00	-
Community Notification System	42-120	2	2,800.00	2,800.00		2,800.00	2,800.00	-
ANSWER Water Rescue Team	42-123	2	18,000.00	15,000.00		15,000.00	14,837.29	162.71
Monmouth County - EMS	42-116	1	3,000.00	6,000.00		6,000.00	6,000.00	-
Fleet Maintenance (Various entities)	42-119	2	150,000.00	150,000.00		150,000.00	92,444.98	57,555.02
Neptune BOE - Newsletter	42-103	2	17,000.00	17,000.00		17,000.00	14,543.00	2,457.00
Prisoner Processing / Jailer Program	42-106	1	7,200.00	7,200.00		7,200.00	7,200.00	-
Monmouth County 9-1-1 Services	42-115	2	465,000.00	455,000.00		455,000.00	451,052.00	3,948.00
Monmouth County Tax Assessment Program	42-102	2	7,500.00	7,500.00		7,500.00	7,500.00	-
Monmouth County Personnel Loan (9-1-1 Operator)	42-115	1	-	85,591.00		85,591.00	85,523.65	67.35
City of Asbury Park - Wesley Lake Maintenance	42-124	2	7,000.00	7,000.00		7,000.00	5,275.00	1,725.00
Borough of Neptune City - EMS Program	42-122	1	-	72,000.00		72,000.00	-	72,000.00
City of Asbury Park - Shot Spotter	42-125	2	43,500.00	43,500.00		43,500.00	43,500.00	-
Borough of Avon by the Sea - EMS Program	42-104	1	-	2,000.00		2,000.00	-	2,000.00
Monmouth County Records Management	42-118	2	3,500.00	3,500.00		3,500.00	3,500.00	-
Neptune Fire District - Meter Calibration and SpecOps	42-121	2	1,000.00	1,000.00		1,000.00	1,000.00	-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Township of Neptune Sewer Authority - Emer Svcs	42-117	2	3,500.00	3,500.00		3,500.00	3,500.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

[illegible]

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899	2	25,000.00	-		-	-	-
						-	-	-
Senior Citizens Program - Title III						-	-	-
Salaries and Wages	41-656	1	36,000.00	36,000.00		36,000.00	36,000.00	-
Salaries and Wages (Local Match)	41-656	1	188,000.00	188,000.00		188,000.00	188,000.00	-
						-	-	-
Drunk Driving Enforcement Fund	41-510	2				-	-	-
						-	-	-
Recycling Tonnage Grant	41-569	2		45,259.33		45,259.33	45,259.33	-
						-	-	-
Federal Emergency Management Services	41-716	2	10,000.00	10,000.00		10,000.00	10,000.00	-
						-	-	-
Clean Communities Program	40-602	2		88,118.72		88,118.72	88,118.72	-
						-	-	-
DEDR - Drug and Alcohol Alliance - State Share	41-506	2	26,360.00	21,290.00		21,290.00	21,290.00	-
DEDR - Drug and Alcohol Alliance - Municipal Share	41-506	2	6,590.00	5,322.50		5,322.50	5,322.50	-
Municipal Alliance DHMAS Youth Leadership	41-506	2				-	-	-



CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Supplemental Fire Services Grant	41-526	2	41,668.00	41,668.00		41,668.00	41,668.00	-
						-	-	-
Alcohol Education and Rehabilitation	41-501	2		7,109.86		7,109.86	7,109.86	-
						-	-	-
Body Armor Replacement Fund (NJ)	41-505	2	5,869.75	5,427.09		5,427.09	5,427.09	-
						-	-	-
Interfaith Neighbors - Sr Ctr Meals Program						-	-	-
Salaries and Wages	41-657	1	26,590.00	28,731.00		28,731.00	28,731.00	-
Salaries and Wages - Local Match	41-657	1	53,410.00	46,269.00		46,269.00	46,269.00	-
						-	-	-
NJSP HMEP Training/Planning Grant	41-537	2	28,000.00	20,000.00		20,000.00	20,000.00	-
						-	-	-
Edward Byrne Memorial Justice Assistance Grant	41-784	2	48,501.00			-	-	-
						-	-	-
USDOJ Bulletproof Vest Program	40-693	2		6,246.94		6,246.94	6,246.94	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
NJDEP Community Forestry Program						-	-	-
Grant	41-599	2		15,000.00		15,000.00	15,000.00	-
Local Match	41-599	2		3,750.00		3,750.00	3,750.00	-
						-	-	-
NJDCA Public Safety Grant	41-518	2		150,000.00		150,000.00	150,000.00	-
						-	-	-
NJDCA Midtown Community Youth Program Grant	41-660	2		50,000.00		50,000.00	50,000.00	-
						-	-	-
NJDCA Sunshine Village Park Grant	41-671	2		250,000.00		250,000.00	250,000.00	-
						-	-	-
NJDCA Flood Study Grant	41-565	2		100,000.00		100,000.00	100,000.00	-
						-	-	-
NJDEP Spotted Lanternfly Program	41-774	2		20,000.00		20,000.00	20,000.00	-
						-	-	-
NJDCA Local Recreation Improvement Grant	41-671	2		68,000.00		68,000.00	68,000.00	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Workforce Development Grant	40-791	2		32,000.00		32,000.00	32,000.00	-
						-	-	-
NJDEP Stormwater Assistance Program	41-744	2				-	-	-
						-	-	-
Opiod Settlement Program	41-621	2	50,000.00	264,438.56		264,438.56	264,438.56	-
						-	-	-
USDOJ - COPS Hiring Grant	41-692	2	117,971.00	25,000.00		25,000.00	25,000.00	-
USDOJ - COPS Hiring Grant - Local Match	41-692	2	69,629.00	25,000.00		25,000.00	25,000.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-



CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		733,588.75	1,552,631.00	-	1,552,631.00	1,552,631.00	-
Total Operations - Excluded from "CAPS"	34-305		4,449,054.75	5,054,250.00	-	5,054,250.00	4,543,858.60	510,391.40
Detail:								
Salaries & Wages	34-305	1	339,200.00	496,791.00	-	496,791.00	422,723.65	74,067.35
Other Expenses	34-305	2	4,109,854.75	4,557,459.00	-	4,557,459.00	4,121,134.95	436,324.05

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		250,000.00	300,000.00	XXXXXXXXXX	300,000.00	300,000.00	-
Capital Outlay - Public Safety (OEM/EMS/PD)	44-903		100,000.00	100,000.00		100,000.00	100,000.00	-
Capital Outlay - Recreation	44-904		100,000.00	100,000.00		100,000.00	98,075.37	1,924.63
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		450,000.00	500,000.00	-	500,000.00	498,075.37	1,924.63

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		2,755,000.00	2,645,000.00		2,645,000.00	2,645,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		250,000.00	100,000.00		100,000.00	100,000.00	XXXXXXXXXX
Interest on Bonds	45-930		1,170,050.00	1,290,000.00		1,290,000.00	1,287,092.98	XXXXXXXXXX
Interest on Notes	45-935		20,000.00	1,000.00		1,000.00		XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940	2	86,000.00	85,100.00		85,100.00	85,047.57	XXXXXXXXXX
						-		XXXXXXXXXX
Capital Lease Obligations						-		XXXXXXXXXX
Principal	45-941	2	1,130,000.00	1,590,000.00		1,590,000.00	1,590,000.00	XXXXXXXXXX
Interest	45-941	2	200,000.00	250,000.00		250,000.00	242,987.78	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				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
					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.	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		10,510,104.75	11,515,350.00	-	11,515,350.00	10,992,062.30	512,316.03

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory								
(J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		10,510,104.75	11,515,350.00	-	11,515,350.00	10,992,062.30	512,316.03
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		53,710,000.00	53,277,520.00	-	53,277,520.00	50,672,708.88	2,593,839.45
(M) Reserve for Uncollected Taxes	50-899		2,850,000.00	2,550,000.00	XXXXXXXXXX	2,550,000.00	2,550,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		56,560,000.00	55,827,520.00	-	55,827,520.00	53,222,708.88	2,593,839.45



CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	43,199,895.25	41,762,170.00	-	41,762,170.00	39,680,646.58	2,081,523.42
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	2,661,966.00	2,353,528.00	-	2,353,528.00	1,983,051.68	370,476.32
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	1,053,500.00	1,148,091.00	-	1,148,091.00	1,008,175.92	139,915.08
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	733,588.75	1,552,631.00	-	1,552,631.00	1,552,631.00	-
Total Operations Excluded from "CAPS"	34-305	4,449,054.75	5,054,250.00	-	5,054,250.00	4,543,858.60	510,391.40
(C) Capital Improvements	44-999	450,000.00	500,000.00	-	500,000.00	498,075.37	1,924.63
(D) Municipal Debt Service	45-999	5,611,050.00	5,961,100.00	-	5,961,100.00	5,950,128.33	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 Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	2,850,000.00	2,550,000.00	XXXXXXXXXX	2,550,000.00	2,550,000.00	XXXXXXXXXX
Total General Appropriations	34-499	56,560,000.00	55,827,520.00	-	55,827,520.00	53,222,708.88	2,593,839.45

DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Operating Surplus Anticipated	08-501	950,000.00	956,000.00	956,000.00
<del>Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services</del>	08-502			
Total Operating Surplus Anticipated	08-500	950,000.00	956,000.00	956,000.00
Rents	08-503	6,250,000.00	6,300,000.00	6,258,933.90
Miscellaneous	08-505			
Interest on Sewer Rent	08-506	50,000.00	50,000.00	52,958.55
Interest on Investments	08-511	250,000.00	150,000.00	635,208.58
Contract - Ocean Grove Sewer Authority	08-507	84,000.00	75,000.00	98,608.40
Contract - Borough of Tinton Falls	08-507	650,000.00	650,000.00	707,480.00
Contract - Borough of Neptune City	08-507	20,000.00	20,000.00	20,000.00
Contract - Township of Wall	08-507	51,000.00	50,000.00	50,000.00
Reserve for Debt Service (Sewer Capital)	08-508	46,800.00	60,000.00	60,000.00
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Governement Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve for FEMA Reimbursement (Sewer Capital)	08-520	75,000.00	70,000.00	70,000.00
Wall Township Capacity Sale (Sewer Capital Improvement Fund)		500,000.00		
Deficit (General Budget)	08-549			
Total Sewer Utility Revenues	08-599	8,926,800.00	8,381,000.00	8,909,189.43

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	640,000.00	640,000.00		640,000.00	525,601.54	114,398.46
Other Expenses	55-502	1,050,000.00	990,000.00		990,000.00	968,608.78	21,391.22
TNSA Annual Charge	55-503	4,250,000.00	4,150,000.00		4,150,000.00	3,830,360.00	319,640.00
Group Insurance for Employees	55-504	615,000.00	525,000.00		525,000.00	525,000.00	-
Reserve for Accumulated Leave	55-501	25,000.00	25,000.00		25,000.00	25,000.00	-
Self-Insurance Trust	55-505	60,000.00			-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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	500,000.00	250,000.00	XXXXXXXXXX	250,000.00	250,000.00	-
Capital Outlay	55-512	100,000.00	100,000.00		100,000.00	100,000.00	-
Acquisition of Vehicles and Equipment	55-513	150,000.00	150,000.00		150,000.00	99,018.64	50,981.36
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	785,000.00	755,000.00		755,000.00	755,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	1,000.00	1,000.00		1,000.00		XXXXXXXXXX
Interest on Bonds	55-522	380,800.00	420,000.00		420,000.00	409,187.28	XXXXXXXXXX
Interest on Notes	55-523	1,000.00	1,000.00		1,000.00		XXXXXXXXXX
Capital Equipment Lease Program	55-525	150,000.00	165,000.00		165,000.00	165,000.00	XXXXXXXXXX
NJEIT	55-524	76,000.00	76,000.00		76,000.00	73,726.03	XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	90,000.00	80,000.00		80,000.00	80,000.00	-
Social Security System (O.A.S.I.)	55-541	48,000.00	48,000.00		48,000.00	36,594.69	11,405.31
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	5,000.00	5,000.00		5,000.00	5,000.00	-
					-		-
					-		-
					-		-
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	8,926,800.00	8,381,000.00	-	8,381,000.00	7,848,096.96	517,816.35

DEDICATED MARINA UTILITY BUDGET

10. DEDICATED REVENUES FROM MARINA UTILITY	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Operating Surplus Anticipated	08-501	80,189.58	-	
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	80,189.58	-	-
Rents	08-503	530,000.00	526,000.00	586,003.46
Miscellaneous	08-505			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Governement Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve for Reconstruction (FEMA Reimbursement)	08-520	100,000.00	50,000.00	-
Deficit (General Budget)	08-549			
Total Marina Utility Revenues	08-599	710,189.58	576,000.00	586,003.46

DEDICATED MARINA UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR MARINA UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	160,000.00	156,000.00		156,000.00	134,726.40	21,273.60
Other Expenses	55-502	130,000.00	105,000.00		105,000.00	94,051.74	10,948.26
Self-Insurance Trust		30,000.00			-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-



DEDICATED MARINA UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR MARINA UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED MARINA UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR MARINA UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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	100,000.00	50,000.00	XXXXXXXXXX	50,000.00	50,000.00	-
Capital Outlay	55-512	50,000.00	30,000.00		30,000.00	25,445.91	4,554.09
Capital Outlay - Dock Improvements	55-513		50,000.00		50,000.00	-	-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	70,000.00	70,000.00		70,000.00	70,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	47,500.00			-		XXXXXXXXXX
Interest on Bonds	55-522	53,500.00	58,000.00		58,000.00	57,508.33	XXXXXXXXXX
Interest on Notes	55-523	7,500.00	1,000.00		1,000.00	6,689.58	XXXXXXXXXX
Capital Equipment Lease Program	55-524	35,000.00	38,000.00		38,000.00	29,664.79	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED MARINA UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR MARINA UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Appropriation		5,689.58		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	7,500.00	5,000.00		5,000.00	5,000.00	-
Social Security System (O.A.S.I.)	55-541	13,000.00	13,000.00		13,000.00	9,896.05	3,103.95
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	500.00			-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget )	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL MARINA UTILITY APPROPRIATIONS	55-599	710,189.58	576,000.00	-	576,000.00	482,982.80	39,879.90

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	52-101			
Deficit ( Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

## DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	53-101			
Deficit ( Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
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: 2-39) dedicated revenues anticipated during the year 2025 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensack 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: Emergency Medical Services - Donations,  
Lead Hazard Control Assistance Fund, Senior Center Improvements - Donations, Disposal of Forfeited Property, Self Insurance Programs, Wesley Lake Improvements - Donations,  
Veteran's Memorial Park - Donations, Outside Employment of Police Officers, Affordable Housing - Small Cities; Revolving Loan Fund, Commodity Resale: Gasoline and Diesel Fuel,  
Affordable Housing, Tree Preservation Fund, Open Space Acquisitions and Improvements, Parking Offenses Adjudication Act, Municipal Public Defender, Accumulated Absences,  
Storm Recovery Trust Fund, Senior Citizens Activities Trust, Recreation Trust Fund - Fee Programs, Open Space, Recreation, Farmland and Historic Preservation Trust,  
Police Vest-Donations, Animal Control Fund, Older Americans Act - Program Contributions, Developer's Escrow Fund, Emergency Management Hazardous Materials,  
Municipal Alliance on Alcohol & Drug Abuse Program Income, Uniform Fire Safety Act Penalty Monies, Disposal of Forfeited Property (Federal),  
Community Development Block Grant Fund.

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

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2024

ASSETS	
Cash and Investments	37,652,735.37
Due from State of N.J.(c. 20, P.L. 1961)	5,054.80
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	1,128,648.79
Tax Title Lien Receivable	75,709.89
Property Acquired by Tax Title Lien Liquidation	2,447,200.00
Other Receivables	287,106.89
Deferred Charges Required to be in 2025 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2025	-
Total Assets	41,596,455.74

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	19,374,774.20
Reserves for Receivables	3,938,665.57
Surplus	17,643,035.97
Total Liabilities, Reserves and Surplus	40,956,475.74

School Tax Levy Unpaid	17,265,725.00
Less: School Tax Deferred	17,265,725.00
*Balance Included in Above "Cash Liabilities"	-

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND  
CHANGE IN CURRENT SURPLUS

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	15,456,015.91	10,978,551.37
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2024: 98.8%, 2023: 98.87%)	111,853,600.27	101,489,042.65
Delinquent Taxes	1,082,890.57	823,739.90
Other Revenues and Additions to Income	20,364,370.48	18,923,455.97
Total Funds	148,756,877.23	132,214,789.89
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	53,266,548.33	49,600,202.87
School Taxes (Including Local and Regional)	59,500,000.00	51,000,000.00
County Taxes (Including Added Tax Amounts)	13,519,858.40	12,165,896.03
Special District Taxes	4,103,559.00	3,952,718.00
Other Expenditures and Deductions from Income	723,875.53	39,957.08
Total Expenditures and Tax Requirements	131,113,841.26	116,758,773.98
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	131,113,841.26	116,758,773.98
Surplus Balance, December 31	17,643,035.97	15,456,015.91

\*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	17,643,035.97
Current Surplus Anticipated in 2025 Budget	5,465,168.61
Surplus Balance Remaining	12,177,867.36

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

2025

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

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

☐ No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

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

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

☐ 3 years. (Population under 10,000)

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

☐ years exceeding minimum time period.

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

**TOWNSHIP OF NEPTUNE**  
**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Township Committee and Adminisrtation have reviewed the long-range program of Capital Improvement needs throughout Neptune Township, which involved the identification of said needs, prioritizing same and estimating the financial requirements over a prior of at least six years. The review included projects already underway at the present time for which legal appropriations have already been approved, as well as forecasting neeeds based upon input and justifications submitted by our Department Heads and the community.

The Township Committee is intersting in continuing to improve existing infrastructure, including roadway, drainage, and sanitary sewer system improvements. Direct benefits of these projects includes reduced flooding, improved water quality, safer vehicular and pedestrian traffic conditions, economic growth for the community and enhanced recreational opportunities.

The Township focuses upon protecting the safety of our community by investing in various public safety programs, hazard mitigation, and equipment through this capital program.

The Township has positioned itself through capital investment to establish itself as a regional host for shared services with other communities and have seen success in such programs as evidenced in the operating budget.

The Township Committee plans to utilize grant funding, capital lease programs, short-term borrowing, and long term debt issuance as well as potentially local assessments where appropriate, to fund the initiatives outlined herein.

The Township Committee and Administration have prudently evaluated our Capital Program and our borrowing capacity as recognized by four consecutive rating increases from our bond rating companies.



CAPITAL BUDGET (Current Year Action)  
2025

Local Unit      TOWNSHIP OF NEPTUNE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Improvements to Municipal Parking Lot	13-01	500,000.00	500,000.00						
Jumping Brook Road Improvements	18-06	1,250,000.00	1,250,000.00						
Wesley Lake Wall Replacement	19-03	4,000,000.00							4,000,000.00
Wesley Lake Bridge Reconstruction	21-04	1,000,000.00					1,000,000.00		
Parks and Playgrounds Improvements / Sunshine Village	22-07	310,000.00	310,000.00						
Parks and Playgrounds Improvements / Beverly Way	23-10	100,000.00		100,000.00					
Parks and Playground Improvements / Loffredo Fields	23-11	270,000.00	20,000.00				250,000.00		
Municipal Building Renovations (ADA / Court / Tax)	23-14	200,000.00	200,000.00						
Generator and Water Service Project	23-17	400,000.00	200,000.00				200,000.00		
Vehicles and Equipment	25-01	2,500,000.00		100,000.00				2,400,000.00	
Ambulance Replacement	25-02	350,000.00						350,000.00	
Sanitary Sewer System Improvements	25-03	1,000,000.00			50,000.00			950,000.00	
IT Improvements	25-04	1,650,000.00	900,000.00					750,000.00	
Parks and Playground Improvements / Welsh Farms	25-05	500,000.00					326,000.00	174,000.00	
Roadway and Drainage Program	25-06	2,000,000.00			70,000.00		600,000.00	1,330,000.00	
Acquisition of Property for Recreation/Open Space	25-07	400,000.00				20,000.00	380,000.00		
Training Facility Improvements	25-08	100,000.00				5,000.00		95,000.00	
Living Shoreline - South Riverside (Phase II)	25-09	1,500,000.00			15,000.00	40,000.00	1,145,000.00	300,000.00	
TOTAL - THIS PAGE	XXXXX	18,030,000.00	3,380,000.00	200,000.00	135,000.00	65,000.00	3,901,000.00	6,349,000.00	4,000,000.00

CAPITAL BUDGET (Current Year Action)  
2025

Local Unit      TOWNSHIP OF NEPTUNE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Roadway Drainage and Resurfacing	26-01	2,000,000.00							2,000,000.00
Parks and Playground Equipment	26-02	500,000.00							500,000.00
Hazard Mitigation Program	26-03	1,500,000.00							1,500,000.00
Property Acquisition (WLA)	26-04	750,000.00							750,000.00
Replacement of Vehicles and Equipment	26-05	2,000,000.00							2,000,000.00
Parks and Playgrounds Improvements	27-01	500,000.00							500,000.00
Sanitary Sewer System Improvements	27-02	1,000,000.00							1,000,000.00
Improvements to Municipal Facilities	27-03	500,000.00							500,000.00
Bulkhead Replacement	27-04	1,000,000.00							1,000,000.00
Computer Servers and Equipment	27-05	500,000.00							500,000.00
Hazard Mitigation Project	27-06	2,000,000.00							2,000,000.00
Sanitary Sewer System Improvements	28-01	1,500,000.00							1,500,000.00
Roadway and Drainage Improvements	28-02	2,000,000.00							2,000,000.00
Parks and Playgrounds Improvements	28-03	300,000.00							300,000.00
Ambulance Replacement	28-04	350,000.00							350,000.00
Preservation of Historic Records	28-05	750,000.00							750,000.00
Improvements to Municipal Facilities	28-06	500,000.00							500,000.00
Improvements to Municipal Marina	28-07	250,000.00							250,000.00
TOTAL - THIS PAGE	XXXXX	17,900,000.00	-	-	-	-	-	-	17,900,000.00

CAPITAL BUDGET (Current Year Action)  
2025

Local Unit      TOWNSHIP OF NEPTUNE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Parks and Playgrounds Improvements	29-01	350,000.00							350,000.00
Sanitary Sewer System Improvements	29-02	1,000,000.00							1,000,000.00
Improvements to Municipal Facilities	29-03	500,000.00							500,000.00
Regional Flood Mitigation Project	29-04	1,500,000.00							1,500,000.00
Replacement of Vehicles and Equipment	29-05	2,500,000.00							2,500,000.00
Roadway and Drainage Improvements	29-06	2,000,000.00							2,000,000.00
Sanitary Sewer System Improvements	30-01	1,500,000.00							1,500,000.00
Roadway and Drainage Improvements	30-02	2,000,000.00							2,000,000.00
Parks and Playgrounds Improvements	30-03	400,000.00							400,000.00
Improvements to Municipal Facilities	30-04	500,000.00							500,000.00
Marina Dredging Project	30-05	1,000,000.00							1,000,000.00
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
<b>TOTAL - ALL PROJECTS</b>	<b>XXXXX</b>	49,180,000.00	3,380,000.00	200,000.00	135,000.00	65,000.00	3,901,000.00	6,349,000.00	35,150,000.00

6 YEAR CAPITAL PROGRAM - 2025 to 2030

ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF NEPTUNE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2025	5b 2026	5c 2027	5d 2028	5e 2029	5f 2030
Improvements to Municipal Parking Lot	13-01	500,000.00	6/1/2025						
Jumping Brook Road Improvements	18-06	1,250,000.00	12/31/2026						
Wesley Lake Wall Replacement	19-03	4,000,000.00	12/31/2028	1,000,000.00					
Wesley Lake Bridge Reconstruction	21-04	1,000,000.00	12/31/2025						
Parks and Playgrounds Improvements / Sunshine Village	22-07	310,000.00	12/31/2025						
Parks and Playgrounds Improvements / Beverly Way	23-10	100,000.00	12/31/2026	400,000.00					
Parks and Playground Improvements / Loffredo Fields	23-11	270,000.00	12/31/2025						
Municipal Building Renovations (ADA / Court / Tax)	23-14	200,000.00	12/31/2025						
Generator and Water Service Project	23-17	400,000.00	6/30/2026	200,000.00					
Vehicles and Equipment	25-01	2,500,000.00	6/30/2027	2,500,000.00					
Ambulance Replacement	25-02	350,000.00	12/31/2026	350,000.00					
Sanitary Sewer System Improvements	25-03	1,000,000.00	12/31/2026	1,000,000.00					
IT Improvements	25-04	1,650,000.00	6/30/2026	750,000.00					
Parks and Playground Improvements / Welsh Farms	25-05	500,000.00	6/30/2026	500,000.00					
Roadway and Drainage Program	25-06	2,000,000.00	12/31/2026	2,000,000.00					
Acquisition of Property for Recreation/Open Space	25-07	400,000.00	6/30/2025	400,000.00					
Training Facility Improvements	25-08	100,000.00	12/31/2025	100,000.00					
Living Shoreline - South Riverside (Phase II)	25-09	1,500,000.00	12/31/2026	1,500,000.00					
TOTAL - THIS PAGE	XXXXX	18,030,000.00	XXXXXXXXXX	10,700,000.00	-	-	-	-	-

6 YEAR CAPITAL PROGRAM - 2025 to 2030  
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit TOWNSHIP OF NEPTUNE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2025	5b 2026	5c 2027	5d 2028	5e 2029	5f 2030
Roadway Drainage and Resurfacing	26-01	2,000,000.00	12/31/2027		2,000,000.00				
Parks and Playground Equipment	26-02	500,000.00	12/31/2026		500,000.00				
Hazard Mitigation Program	26-03	1,500,000.00	12/31/2027		1,500,000.00				
Property Acquisition (WLA)	26-04	750,000.00	12/31/2026		750,000.00				
Replacement of Vehicles and Equipment	26-05	2,000,000.00	12/31/2027		2,000,000.00				
Parks and Playgrounds Improvements	27-01	500,000.00	12/31/2028			500,000.00			
Sanitary Sewer System Improvements	27-02	1,000,000.00	12/31/2028			1,000,000.00			
Improvements to Municipal Facilities	27-03	500,000.00	12/31/2028			500,000.00			
Bulkhead Replacement	27-04	1,000,000.00	4/1/2029			1,000,000.00			
Computer Servers and Equipment	27-05	500,000.00	12/31/2028			500,000.00			
Hazard Mitigation Project	27-06	2,000,000.00	12/31/2030			2,000,000.00			
Sanitary Sewer System Improvements	28-01	1,500,000.00	12/31/2029				1,500,000.00		
Roadway and Drainage Improvements	28-02	2,000,000.00	12/31/2029				2,000,000.00		
Parks and Playgrounds Improvements	28-03	300,000.00	12/31/2028				300,000.00		
Ambulance Replacement	28-04	350,000.00	12/31/2029				350,000.00		
Preservation of Historic Records	28-05	750,000.00	12/31/2030				750,000.00		
Improvements to Municipal Facilities	28-06	500,000.00	12/31/2030				500,000.00		
Improvements to Municipal Marina	28-07	250,000.00	12/31/2030				250,000.00		
TOTAL - THIS PAGE	XXXXX	17,900,000.00	XXXXXXXXXX	-	6,750,000.00	5,500,000.00	5,650,000.00	-	-

## 6 YEAR CAPITAL PROGRAM - 2025 to 2030

### ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

## Local Unit

TOWNSHIP OF NEPTUNE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2025	5b 2026	5c 2027	5d 2028	5e 2029	5f 2030
Parks and Playgrounds Improvements	29-01	350,000.00	12/31/2030					350,000.00	
Sanitary Sewer System Improvements	29-02	1,000,000.00	12/31/2031					100,000.00	
Improvements to Municipal Facilities	29-03	500,000.00	12/31/2031					500,000.00	
Regional Flood Mitigation Project	29-04	1,500,000.00	12/31/2031					1,500,000.00	
Replacement of Vehicles and Equipment	29-05	2,500,000.00	6/30/2031					2,500,000.00	
Roadway and Drainage Improvements	29-06	2,000,000.00	12/31/2030					2,000,000.00	
Sanitary Sewer System Improvements	30-01	1,500,000.00	12/31/2031						1,500,000.00
Roadway and Drainage Improvements	30-02	2,000,000.00	12/31/2031						2,000,000.00
Parks and Playgrounds Improvements	30-03	400,000.00	12/31/2030						4,000,000.00
Improvements to Municipal Facilities	30-04	500,000.00	12/31/2032						500,000.00
Marina Dredging Project	30-05	1,000,000.00	12/31/2031						1,000,000.00
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	49,180,000.00	XXXXXXXXXX	10,700,000.00	6,750,000.00	5,500,000.00	5,650,000.00	6,950,000.00	9,000,000.00

6 YEAR CAPITAL PROGRAM - 2025 to 2030  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit										
TOWNSHIP OF NEPTUNE										
1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Improvements to Municipal Parking Lot	500,000.00									
Jumping Brook Road Improvements	1,250,000.00									
Wesley Lake Wall Replacement	4,000,000.00									
Wesley Lake Bridge Reconstruction	1,000,000.00					1,000,000.00				
Parks and Playgrounds Improvements / Sunshine Village	310,000.00									
Parks and Playgrounds Improvements / Beverly Way	100,000.00	100,000.00								
Parks and Playground Improvements / Loffredo Fields	270,000.00					250,000.00				
Municipal Building Renovations (ADA / Court / Tax)	200,000.00									
Generator and Water Service Project	400,000.00					200,000.00				
Vehicles and Equipment	2,500,000.00	100,000.00					1,750,000.00	650,000.00		
Ambulance Replacement	350,000.00						350,000.00			
Sanitary Sewer System Improvements	1,000,000.00			50,000.00				950,000.00		
IT Improvements	1,650,000.00						750,000.00			
Parks and Playground Improvements / Welsh Farms	500,000.00					326,000.00	174,000.00			
Roadway and Drainage Program	2,000,000.00			70,000.00		600,000.00	1,330,000.00			
Acquisition of Property for Recreation/Open Space	400,000.00				20,000.00	380,000.00				
Training Facility Improvements	100,000.00			5,000.00			95,000.00			
Living Shoreline - South Riverside (Phase II)	1,500,000.00			15,000.00	40,000.00	1,145,000.00	300,000.00			
TOTAL - THIS PAGE	18,030,000.00	200,000.00	-	140,000.00	60,000.00	3,901,000.00	4,749,000.00	1,600,000.00	-	-

6 YEAR CAPITAL PROGRAM - 2025 to 2030  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit							TOWNSHIP OF NEPTUNE			
1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Roadway Drainage and Resurfacing	2,000,000.00			75,000.00		500,000.00	1,425,000.00			
Parks and Playground Equipment	500,000.00			7,500.00		350,000.00	142,500.00			
Hazard Mitigation Program	1,500,000.00			25,000.00		1,000,000.00	475,000.00			
Property Acquisition (WLA)	750,000.00					750,000.00				
Replacement of Vehicles and Equipment	2,000,000.00						1,500,000.00	500,000.00		
Parks and Playgrounds Improvements	500,000.00			7,500.00		350,000.00	142,500.00			
Sanitary Sewer System Improvements	1,000,000.00			50,000.00				950,000.00		
Improvements to Municipal Facilities	500,000.00			25,000.00			475,000.00			
Bulkhead Replacement	1,000,000.00			25,000.00		500,000.00	475,000.00			
Computer Servers and Equipment	500,000.00						500,000.00			
Hazard Mitigation Project	2,000,000.00			25,000.00		1,500,000.00	475,000.00			
Sanitary Sewer System Improvements	1,500,000.00			75,000.00				1,425,000.00		
Roadway and Drainage Improvements	2,000,000.00					750,000.00	1,250,000.00			
Parks and Playgrounds Improvements	300,000.00					250,000.00	50,000.00			
Ambulance Replacement	350,000.00			17,500.00			332,500.00			
Preservation of Historic Records	750,000.00			25,000.00		250,000.00	275,000.00	200,000.00		
Improvements to Municipal Facilities	500,000.00			25,000.00			475,000.00			
Improvements to Municipal Marina	250,000.00			12,500.00				237,500.00		
TOTAL - THIS PAGE	17,900,000.00	-	-	395,000.00	-	6,200,000.00	7,992,500.00	3,312,500.00	-	-



6 YEAR CAPITAL PROGRAM - 2025 to 2030  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit										
TOWNSHIP OF NEPTUNE										
1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Parks and Playgrounds Improvements	350,000.00					300,000.00	50,000.00			
Sanitary Sewer System Improvements	1,000,000.00			50,000.00				950,000.00		
Improvements to Municipal Facilities	500,000.00			25,000.00			475,000.00			
Regional Flood Mitigation Project	1,500,000.00					1,500,000.00				
Replacement of Vehicles and Equipment	2,500,000.00						1,800,000.00	700,000.00		
Roadway and Drainage Improvements	2,000,000.00					750,000.00	1,250,000.00			
Sanitary Sewer System Improvements	1,500,000.00			75,000.00				1,425,000.00		
Roadway and Drainage Improvements	2,000,000.00					750,000.00	1,250,000.00			
Parks and Playgrounds Improvements	400,000.00					300,000.00	100,000.00			
Improvements to Municipal Facilities	500,000.00			25,000.00				475,000.00		
Marina Dredging Project	1,000,000.00			50,000.00				950,000.00		
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - ALL PROJECTS	49,180,000.00	200,000.00	-	760,000.00	60,000.00	13,701,000.00	17,666,500.00	9,412,500.00	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2025

Be it Resolved by the

COMMITTEEPERSONS

RESOLUTION

of the

TOWNSHIP

of

NEPTUNE

,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) \$

34,350,000.00

(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) \$

2,228,226.00

(Item 5 Below) Minimum Library Tax

RECORDED VOTE  
(Insert last name)

Ayes

Nays

Abstained

Absent

1. General Revenues

SUMMARY OF REVENUES

Surplus Anticipated	08-100	\$	5,465,168.61
Miscellaneous Revenues Anticipated	13-099	\$	13,436,656.96
Receipts from Delinquent Taxes	15-499	\$	1,079,948.43
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	34,350,000.00
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY		\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192	\$	2,228,226.00
Total Revenues	13-299	\$	56,560,000.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 37,660,831.25
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 5,539,064.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 4,449,054.75
(c) Capital Improvements	44-999	\$ 450,000.00
(d) Municipal Debt Service	45-999	\$ 5,611,050.00
(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	\$ 2,850,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 56,560,000.00

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 \_\_\_\_\_, 2025. 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 2025 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 \_\_\_\_\_, 2025, \_\_\_\_\_, Clerk

Signature

TOWNSHIP OF NEPTUNE

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2024	APPROPRIATIONS	FCOA	Appropriated		Expended 2024	
		2025	2024				for 2025	for 2024	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Reserve Funds:	54-101				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				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Year Referendum Passed/Implemented:					Payment of Bond Principal	54-920-2				xxxxxxxxxx
Rate Assessed:					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Total Tax Collected to date:					Interest on Bonds	54-930-2				xxxxxxxxxx
Total Expended to date:					Interest on Notes	54-935-2				xxxxxxxxxx
Total Acreage Preserved to date:					Reserve for Future Use	54-950-2				-
Recreation land preserved in 2024:					Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2024:										

TOWNSHIP OF NEPTUNE

ARTS AND CULTURE TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2024	APPROPRIATIONS	FCOA	Appropriated		Expended 2024	
		2025	2024				for 2025	for 2024	Paid or Charged	Reserved
Amount to be Raised By Taxation	56-190				xxxxxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
										-
										-
										-
										-
Reserve Funds:	56-101									-
										-
										-
										-
										-
										-
										-
										-
										-
Total Trust Fund Revenues:	56-299	-	-	-						-
<div>Summary of Program</div> <div>Year Referendum Passed/Implemented:</div> <div>Rate Assessed:</div> <div>Total Tax Collected to date:</div> <div>Total Expended to date:</div>										-
										-
										-
										-
										-
										-
										-
										-
										-
										-
Total Trust Fund Appropriations:					56-499		-	-	-	-

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

Contracting Unit: TOWNSHIP OF NEPTUNE

Year Ending: December 31, 2024

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