

2026 Municipal Budget

of the TOWNSHIP of NEPTUNE County of
 MONMOUTH for the fiscal year 2026.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2026		2025
1. Surplus	6,998,930.37		5,466,809.61
2. Total Miscellaneous Revenues	13,860,141.05		13,968,701.13
3. Receipts from Delinquent Taxes	1,468,588.93		1,079,948.43
4. a) Local Tax for Municipal Purposes	35,100,000.00		34,350,000.00
b) Addition to Local School District Tax			
c) Minimum Library Tax	2,428,813.00		2,228,226.00
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	37,528,813.00		36,578,226.00
Total General Revenues	59,856,473.35		57,093,685.17

Summary of Appropriations	2026 Budget		Final 2025 Budget
1. Operating Expenses: Salaries & Wages	20,665,000.00		19,954,600.00
Other Expenses	24,764,844.35		22,687,971.17
2. Deferred Charges & Other Appropriations	5,605,129.00		5,540,064.00
3. Capital Improvements	450,000.00		450,000.00
4. Debt Service (Include for School Purposes)	5,496,500.00		5,611,050.00
5. Reserve for Uncollected Taxes	2,875,000.00		2,850,000.00
Total General Appropriations	59,856,473.35		57,093,685.17
Total Number of Employees			

2026 Dedicated	Sewer	Utility Budget		
Summary of Revenues		Anticipated		
		2026		2025
1. Surplus		1,150,000.00		950,000.00
2. Miscellaneous Revenues		7,946,000.00		7,983,300.00
3. Deficit (General Budget)				
Total Revenues		9,096,000.00		8,933,300.00
Summary of Appropriations		2026 Budget		Final 2025 Budget
1. Operating Expenses: Salaries & Wages		680,000.00		640,000.00
Other Expenses		6,495,500.00		6,000,000.00
2. Capital Improvements		450,000.00		750,000.00
3. Debt Service		1,320,500.00		1,400,300.00
4. Deferred Charges & Other Appropriations		150,000.00		143,000.00
5. Surplus (General Budget)				
Total Appropriations		9,096,000.00		8,933,300.00
Total Number of Employees				

2026 Dedicated	Marina	Utility Budget		
Summary of Revenues		Anticipated		
		2026		2025
1. Surplus		165,000.00		80,189.58
2. Miscellaneous Revenues		540,000.00		630,000.00
3. Deficit (General Budget)				
Total Revenues		705,000.00		710,189.58
Summary of Appropriations		2026 Budget		Final 2025 Budget
1. Operating Expenses: Salaries & Wages		156,000.00		135,000.00
Other Expenses		190,000.00		185,000.00
2. Capital Improvements		140,000.00		150,000.00
3. Debt Service		196,000.00		213,500.00
4. Deferred Charges & Other Appropriations		23,000.00		26,689.58
5. Surplus (General Budget)				
Total Appropriations		705,000.00		710,189.58
Total Number of Employees				

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

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

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

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

Total Appropriations			
Total Number of Employees			

Balance of Outstanding Debt			
	General	Sewer	Marina
Interest	6,489,334.42	3,122,295.40	363,042.54
Principal	27,402,624.95	8,885,307.70	1,330,000.00
Outstanding Balance	33,891,959.37	12,007,603.10	1,693,042.54

Balance of Outstanding Debt			
Interest			
Principal			
Outstanding Balance			

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

	YEAR 2026	YEAR 2025
1 Total General Appropriations for 2026 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	56,981,473.35	XXXXXXXXXXXX
2 Local District School Tax		74,560,704.00
Actual		
Estimate	76,051,918.08	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		14,288,076.79
Actual		
Estimate	14,859,599.86	XXXXXXXXXXXX
6 Special District Tax		4,261,675.23
Actual		
Estimate	4,432,142.24	XXXXXXXXXXXX
7 Municipal Open Space		
Actual		
Estimate		XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	152,325,133.53	
10 Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)	22,327,660.35	
11 Cash Required from 2026 to Support Local Municipal Budget and Other Taxes	129,997,473.18	
12 Amount of Item 11 divided by 97.83%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, AFS Sheet 22)	132,872,473.18	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	76,051,918.08	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	14,859,599.86	
Special District Tax (Line 6 Above)	4,432,142.24	
Municipal Open Space Tax (Line 7 Above)	-	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	37,528,813.00	
Total Amount (Line 12)	132,872,473.18	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	2,875,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	56,981,473.35	
Item 13 - Appropriation: Reserve for Uncollected Taxes	2,875,000.00	
Subtotal	59,856,473.35	
Less: Item 10 - Total Anticipated Revenues	22,327,660.35	
Amount to Be Raised by Taxation in Municipal Budget	37,528,813.00	

Local Tax for Municipal Purpose	35,100,000.00
Addition to Local District School Tax	
Minimum Library Tax	2,428,813.00

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF NEPTUNE

COUNTY: MONMOUTH

<u>Kevin McMillan</u> Mayor's Name	<u>December 31, 2027</u> Term Expires
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Municipal Officials	
<u>WILLIAM BRAY</u> Municipal Clerk	3/17/2025 Date of Orig. Appt. <u>1869</u> Cert. No.
<u>MICHELE NARCISO</u> Tax Collector	<u>1234</u> Cert. No.
<u>NICOLE SCHNURR</u> Chief Financial Officer	<u>1949</u> Cert. No.
<u>CHARLES FALLON</u> Registered Municipal Accountant	<u>506</u> Lic. No.
<u>LESTER TAYLOR</u> Municipal Attorney	

Official Mailing Address of Municipality

NEPTUNE TOWNSHIP MUNICIPAL COMPLEX
25 NEPTUNE BOULEVARD
NEPTUNE, NJ 07753

Fax #: _____

Governing Body Members	
Name	Term Expires
<u>Bryan Acciani</u>	<u>12/31/2026</u>
<u>Robert Lane, Jr.</u>	<u>12/31/2028</u>
<u>Derel Stroud</u>	<u>12/31/2027</u>
<u>Rev. Tassie York</u>	<u>12/31/2028</u>

2026 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of NEPTUNE , County of MONMOUTH for the Fiscal Year 2026.

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

 13th day of April , 2026
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

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

 William Bray
Clerk
 25 NEPTUNE BOULEVARD
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 13th day of April , 2026

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

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

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

 Nicole Schnurr
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: , 2026 By:

MUNICIPAL BUDGET NOTICE

Section 1.

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

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

Be it Further Resolved, that said Budget be published on the official website _____ on _____, 2026;

Also, if applicable, it will be advertised in the following on-line publication of _____ on _____, 2026.

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

RECORDED VOTE

(Insert Last Name)

Ayes

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 April 13th, 2026.

A Hearing on the Budget and Tax Resolution will be held at NEPTUNE TOWNSHIP MUNICIPAL COMPLE, on May 11th, 2026 at 7:00PM o'clock _____ at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2026
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	44,430,729.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	12,550,744.35
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	12,550,744.35
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated 97.83% Percent of Tax Collections	2,875,000.00
4. Total General Appropriations (Item 9, Sheet 29)	59,856,473.35
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 60%;"> Building Aid Allowance 2026 - \$ for Schools-State Aid 2025 - \$ </div> <div style="width: 35%; text-align: right;"> 2026 - \$ 2025 - \$ </div> </div>	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	22,327,660.35
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)	35,100,000.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	2,428,813.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Sewer Utility	Marina Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	56,579,250.00	8,933,300.00	710,189.58	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	514,435.17						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	57,093,685.17	8,933,300.00	710,189.58	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	54,965,645.14	8,112,080.77	660,494.64	-	-	-	-
Reserved	2,093,598.92	816,501.93	45,333.35	-	-	-	-
Unexpended Balances Canceled	34,441.11	4,717.30	4,361.59	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	57,093,685.17	8,933,300.00	710,189.58	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	56,560,000.00
Cap Base Adjustment:	368,700.00
Subtotal	56,928,700.00
Exceptions Less:	
Total Other Operations	2,661,966.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	1,053,500.00
Total Additional Appropriations	
Total Capital Improvements	450,000.00
Total Debt Service	5,611,050.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	733,588.75
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	2,850,000.00
Total Exceptions	13,360,104.75
Amount on Which CAP is Applied	43,568,595.25
2.0% CAP	871,371.91
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	44,439,967.16

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		44,439,967.16
Additions:		
New Construction (Assessor Certification)		22,540.27
2024 Cap Bank Available		403,612.19
2025 Cap Bank Available		417,902.45
Total Additions		844,054.91
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>45,284,022.06</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>653,528.93</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>45,937,550.99</u>
Total General Appropriations for Municipal Purposes (Sheet 19, H-1)		<u>44,430,729.00</u>
Over or (Under) Appropriations Cap		<u>(1,506,821.99)</u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2026 \$ 12,000,000.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 1,450,000.00

10,550,000.00

Budgeted Group Insurance - Inside CAP 7,462,100.00

Budgeted Group Insurance - Utilities 925,000.00

Budgeted Group Insurance - Outside CAP 2,237,900.00

TOTAL 10,625,000.00

Instead of receiving Health Benefits, 20 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver
Salaries and Wages \$ 60,000.00

"2010" LEVY CAP BANKS:

2023

Maximum Allowable Amount to be Raised by Taxation 34,124,444

Amount to be Raised by Taxation for Municipal Purpose 33,359,000

Available for Banking (CY 2026) 765,444

Amount Used in CY 2026

Balance to Expire 765,444

2024

Maximum Allowable Amount to be Raised by Taxation 35,921,690

Amount to be Raised by Taxation for Municipal Purpose 33,728,627

Available for Banking (CY 2026 - CY 2027) 2,193,063

Amount Used in CY 2026

Balance to Carry Forward (CY 2027) 2,193,063

2025

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

Amount Used in CY 2026

Balance to Carry Forward (CY 2027 - CY2028) 446,169

2026

Maximum Allowable Amount to be Raised by Taxation 37,542,808

Amount to be Raised by Taxation for Municipal Purpose 35,100,000

Available for Banking (CY 2027 - CY 2029) 2,442,808

Total Levy CAP Bank 5,082,041

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	34,350,000.00
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	<u>34,285,000.00</u>
Plus 2% CAP Increase	<u>685,700.00</u>
ADJUSTED TAX LEVY	<u>34,970,700.00</u>
Plus: Assumption of Service/Function	-
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>34,970,700.00</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

34,970,700.00

Exclusions:

Allowable Shared Service Agreements Increase	-
Allowable Health Insurance Costs Increase	2,376,900.00
Allowable Pension Obligations Increases	107,668.00
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

2,549,568.00

Less Cancelled or Unexpended Waivers

-

Less Cancelled or Unexpended Exclusions

-

ADJUSTED TAX LEVY

37,520,268.00

Additions:

New Ratables - Increase for new construction	6,313,800
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.357</u>
New Ratable Adjustment to Levy	22,540.27
Amounts approved by Referendum	-
Levy CAP Bank Applied	-

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

37,542,808.27

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

35,100,000.00

OVER OR (UNDER) 2% LEVY CAP

(2,442,808.27)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

The Township Committee of the Township of Neptune, County of Monmouth, hereby submits our 2026 Municipal Budget. The budget results in a local municipal purposes tax levy of \$35,100,000.00. It is estimated that the Municipal Purposes Tax Rate will decrease by 1.9 cents per \$100 of value, from .485 to .466. The budget also includes a Municipal Library Tax of \$2,428,813.00 as well as self-liquidating utility budgets for the sanitary sewer system and the municipal marina.

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.

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 increase in liability and workers compensation insurances in excess of \$350,000.00, and an increase in Health Benefits costs of over \$3,000,000.00.

The following budget appropriations are split amongst various sections of this budget:

Police:	Senior Citizens Programs:	Emergency Management:
Salaries and Wages	Salaries and Wages	Salaries and Wages
Other Expenses	Other Expenses	Other Expenses
Homeland Security	Title IIIB Grants	Homeland Security-OEM
Interlocal_BOE	Interfaith Neighbors	Federal Emergency Management Asst
Interlocal Prisoner Processing		Hazardous Materials Emergency Prep
Interlocal - Shot Spotter		
Body Armor Replacement Fund		
DOJ Assistance Grant		
DOJ COPS Hiring Grant		

Public Employees Retirement System:
PERS (Sewer Utility) 95,000
PERS (Marina Utility) 8,500

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
1. Surplus Anticipated	08-101	6,998,930.37	5,466,809.61	5,466,809.61
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	6,998,930.37	5,466,809.61	5,466,809.61
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	58,000.00	58,000.00	59,613.85
Other	08-104	480,000.00	480,000.00	437,396.74
Fees and Permits	08-105	800,000.00	750,000.00	996,425.96
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	350,000.00	325,000.00	352,639.62
Other	08-109			
Interest and Costs on Taxes	08-112	275,000.00	260,000.00	334,782.19
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	1,100,000.00	950,000.00	1,911,183.31
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	3,063,000.00	2,823,000.00	4,092,041.67

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	5,057,045.00	5,057,045.00	5,057,045.47
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund				
Total Section B: State Aid Without Offsetting Appropriations	09-001	5,057,045.00	5,057,045.00	5,057,045.47

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	1,100,000.00	1,050,000.00	1,325,545.00
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	1,100,000.00	1,050,000.00	1,325,545.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
 With Prior Written Consent of the Director of Local Government Services				
 Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
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	125,000.00	150,000.00	109,351.06
Liability, Workers Compensation and Property Insurance - Neptune FD, Ocean Grove FD	11-120	354,500.00	299,500.00	299,529.52
Monmouth County EMS	11-116	-	3,000.00	-
Community Notification System Agreement	11-120	3,250.00	2,800.00	2,800.00
Prisoner Processing Program	11-106	8,000.00	7,500.00	7,700.00
City of Asbury Park - Wesley Lake Maintenance	11-122	7,000.00	7,000.00	5,379.00
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
Borough of Neptune City - Leaf Disposal	11-123	40,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	567,250.00	499,300.00	454,259.58

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Recycling Tonnage Grant	10-569		68,063.92	68,063.92
Municipal Alliance on Alcoholism and Drug Abuse	10-506	30,460.00	26,360.00	26,360.00
Federal Emergency Management Assistance	10-716		10,000.00	10,000.00
Older Americans Act - Title IIIB / State Cola	10-656	36,000.00	41,000.00	41,000.00
Interfaith Neighbors - Senior Meal Program	10-657	23,808.00	25,949.00	25,949.00
NJ Body Armor Replacement Fund	10-505	6,878.35	5,869.75	5,869.75
Edward Byrne Memorial Justice Assistance Grant	10-691		48,501.00	48,501.00
NJSP Hazardous Materials Emergency Planning Grant	10-537	36,000.00	28,000.00	28,000.00
USDOJ COPS Hiring Grant	10-692	126,657.00	117,971.00	117,971.00
Clean Communities Grant	10-602		87,397.44	87,397.44
Alcohol Education Rehabilitation and Enforcement Program	10-501		11,967.28	11,967.28
Drunk Driving Enforcement Fund	10-510	5,000.00	13,566.97	13,566.97
Opioid Settlement Fund	10-621	75,000.00	105,939.56	105,939.56
Monmouth County Workforce Development Grant	10-647		51,000.00	51,000.00
NJDCA Public Facilities Grant	10-574		100,000.00	100,000.00
Click it or Ticket Grant	10-507		7,000.00	7,000.00
NJDOC LEAD Grant	10-652		112,750.00	112,750.00
Comprehensive Traffic Safety Program	10-518		20,000.00	20,000.00
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Public and Private Revenues	10-001	339,803.35	881,335.92	881,335.92

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Other Special				
 Items:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Utility Operating Surplus of Prior Year	08-116			
Administrative Fees - Off-Duty Employment of Police Officers	08-133	200,000.00	200,000.00	237,818.75
Cable T.V. Franchise Fee	08-117	353,042.70	373,020.21	373,020.21
Commercial Garbage Removal Fees	08-243	80,000.00	90,000.00	85,313.85
Cell Tower Lease	08-241	180,000.00	175,000.00	184,354.05
Monmouth County Lease of Facility	08-242	40,000.00	160,000.00	177,293.28
EMS Program Revenue	08-244	700,000.00	700,000.00	997,840.44
Hospital Community Service Contribution (Police Services)	08-134	630,000.00	610,000.00	622,402.36
Municipal Occupancy Tax (Hotel Tax)	08-107	575,000.00	550,000.00	604,773.93
Cannabis Fees	08-240	775,000.00	600,000.00	713,521.66
General Capital Surplus	08-228	200,000.00	200,000.00	125,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	3,733,042.70	3,658,020.21	4,121,338.53

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	6,998,930.37	5,466,809.61	5,466,809.61
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	3,063,000.00	2,823,000.00	4,092,041.67
Total Section B: State Aid Without Offsetting Appropriations	09-001	5,057,045.00	5,057,045.00	5,057,045.47
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,100,000.00	1,050,000.00	1,325,545.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	567,250.00	499,300.00	454,259.58
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	339,803.35	881,335.92	881,335.92
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	3,733,042.70	3,658,020.21	4,121,338.53
Total Miscellaneous Revenues	13-099	13,860,141.05	13,968,701.13	15,931,566.17
4. Receipts from Delinquent Taxes	15-499	1,468,588.93	1,079,948.43	1,047,020.65
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	22,327,660.35	20,515,459.17	22,445,396.43
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	35,100,000.00	34,350,000.00	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXXXX
c) Minimum Library Tax	07-192	2,428,813.00	2,228,226.00	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	37,528,813.00	36,578,226.00	38,187,466.82
7. Total General Revenues	13-299	59,856,473.35	57,093,685.17	60,632,863.25

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT						-		-
						-		-
General Administration						-		-
Salaries and Wages	20-100	1	335,000.00	290,000.00		290,000.00	211,698.20	78,301.80
Other Expenses	20-100	2	70,000.00	42,000.00		42,000.00	40,974.06	1,025.94
						-		-
Human Resources						-		-
Salaries and Wages	20-105	1	260,000.00	230,000.00		230,000.00	210,252.03	19,747.97
Other Expenses	20-105	2	60,000.00	70,000.00		70,000.00	61,478.24	8,521.76
						-		-
Municipal Clerk						-		-
Salaries and Wages	20-120	1	215,000.00	205,000.00		205,000.00	180,530.70	24,469.30
Other Expenses	20-120	2	32,000.00	34,000.00		34,000.00	33,255.00	745.00
						-		-
Financial Administration						-		-
Salaries and Wages	20-130	1	500,000.00	450,000.00		450,000.00	434,414.21	15,585.79
Other Expenses	20-130	2	150,000.00	210,000.00		210,000.00	181,221.31	28,778.69
						-		-
Audit Services						-		-
Other Expenses	20-135	2	66,000.00	65,000.00		65,000.00	65,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Computerized Data Processing	20-140					-		-
Salaries and Wages	20-140	1	305,000.00	279,000.00		279,000.00	277,101.20	1,898.80
Other Expenses	20-140	2	35,000.00	34,700.00		34,700.00	24,219.64	10,480.36
						-		-
Revenue Administration	20-145					-		-
Salaries and Wages	20-145	1	330,000.00	435,000.00		435,000.00	407,698.24	27,301.76
Other Expenses	20-145	2	39,000.00	38,000.00		38,000.00	31,934.38	6,065.62
						-		-
Tax Assessment Administration	20-150					-		-
Salaries and Wages	20-150	1	350,000.00	310,000.00		310,000.00	301,960.16	8,039.84
Other Expenses	20-150	2	90,000.00	83,000.00		83,000.00	82,763.53	236.47
						-		-
Legal Services	20-155					-		-
Other Services	20-155	2	800,000.00	1,200,000.00		1,200,000.00	1,149,024.70	50,975.30
						-		-
Engineering Services	20-165					-		-
Salaries and Wages	20-165	1				-		-
Other Expenses	20-165	2	375,000.00	360,000.00		360,000.00	342,961.70	17,038.30
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Economic Development	20-170					-		-
Salaries and Wages	20-170	1	5,000.00	10,000.00		10,000.00		10,000.00
Other Expenses	20-170	2	1,500.00	2,500.00		2,500.00		2,500.00
						-		-
LAND USE ADMINISTRATION						-		-
Planning Board	21-180					-		-
Salaries and Wages	21-180	1	70,000.00	67,500.00		67,500.00	63,917.09	3,582.91
Other Expenses	21-180	2	18,000.00	17,500.00		17,500.00	17,289.41	210.59
						-		-
Historic Preservation Committee	20-175					-		-
Salaries and Wages	20-175	1				-		-
Other Expenses	20-175	2	30,000.00	29,000.00		29,000.00	23,598.83	5,401.17
						-		-
Land Use Administration	21-184					-		-
Salaries and Wages	21-184	1	105,000.00	100,000.00		100,000.00	90,370.00	9,630.00
Other Expenses	21-184	2	6,000.00	6,000.00		6,000.00	2,780.23	3,219.77
						-		-
Zoning Board of Adjustment						-		-
Other Expenses	21-185	2	10,000.00	14,000.00		14,000.00	5,107.02	8,892.98
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
CODE ENFORCEMENT FUNCTIONS						-		-
Code Enforcement Functions	22-200					-		-
Salaries and Wages	22-200	1	500,000.00	467,000.00		467,000.00	455,748.20	11,251.80
Other Expenses	22-200	2	25,000.00	20,000.00		20,000.00	16,056.34	3,943.66
						-		-
Mercantile Registrations	22-205					-		-
Salaries and Wages	22-205	1	18,000.00	19,000.00		19,000.00	13,409.01	5,590.99
Other Expenses	22-205	2	30,000.00	30,000.00		30,000.00	22,938.12	7,061.88
						-		-
INSURANCE						-		-
Liability Insurance	23-210	2	1,065,000.00	810,000.00		810,000.00	801,595.71	8,404.29
Workers Compensation	23-215	2	350,000.00	380,000.00		380,000.00	380,000.00	-
Employee Group Insurance	23-220	2	7,462,100.00	6,950,000.00		6,950,000.00	6,839,376.48	110,623.52
Health Benefit Waivers	23-222	2	60,000.00	60,000.00		60,000.00	40,084.52	19,915.48
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS						-		-
Police Department	25-240					-		-
Salaries and Wages	25-240	1	11,500,000.00	11,150,000.00		11,150,000.00	10,990,609.15	159,390.85
Other Expenses	25-240	2	530,000.00	515,000.00		515,000.00	512,982.36	2,017.64
Homeland Security Expenses	25-241	2	10,000.00	12,000.00		12,000.00	11,957.49	42.51
						-		-
Office of Emergency Management	25-252					-		-
Salaries and Wages	25-252	1	40,000.00	45,000.00		45,000.00	32,178.12	12,821.88
Other Expenses	25-252	2	78,000.00	75,000.00		75,000.00	74,666.39	333.61
Homeland Security Expenses	25-252	2	10,000.00	12,000.00		12,000.00	12,000.00	-
						-		-
Emergency Medical Services	25-261					-		-
Salaries and Wages	25-261	1	1,230,000.00	1,210,000.00		1,210,000.00	1,197,027.29	12,972.71
Other Expenses	25-261	2	215,000.00	200,000.00		200,000.00	183,904.64	16,095.36
Volunteer Reimbursements (Recruitment/Retention)	25-261	2	110,000.00	120,000.00		120,000.00	85,814.00	34,186.00
						-		-
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	48,000.00		48,000.00	47,295.12	704.88

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS						-		-
Streets and Road Maintenance	26-290					-		-
Salaries and Wages	26-290	1	675,000.00	550,000.00		550,000.00	523,778.71	26,221.29
Other Expenses	26-290	2	235,000.00	230,000.00		230,000.00	225,525.67	4,474.33
						-		-
Administration of Public Works	26-300					-		-
Salaries and Wages	26-300	1	370,000.00	358,000.00		358,000.00	327,003.84	30,996.16
Other Expenses	26-300	2	70,000.00	70,000.00		70,000.00	63,567.11	6,432.89
						-		-
Solid Waste Collection	26-305					-		-
Salaries and Wages	26-305	1	1,150,000.00	1,150,000.00		1,150,000.00	1,088,570.80	61,429.20
Other Expenses	26-305	2	10,000.00	9,000.00		9,000.00	8,081.50	918.50
						-		-
Buildings and Grounds	26-310					-		-
Salaries and Wages	26-310	1	375,000.00	375,000.00		375,000.00	327,690.25	47,309.75
Other Expenses	26-310	2	160,000.00	155,000.00		155,000.00	152,147.90	2,852.10
						-		-
Vehicle Maintenance	26-315					-		-
Other Expenses	26-315	2	1,450,000.00	1,432,500.00		1,432,500.00	1,365,280.66	67,219.34
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES						-		-
Public Health Services						-		-
Salaries and Wages	27-330	1	205,000.00	193,500.00		193,500.00	178,530.91	14,969.09
Other Expenses	27-330	2	13,000.00	12,300.00		12,300.00	11,245.96	1,054.04
						-		-
Environmental Shade Tree Committee						-		-
Salaries and Wages	27-335	1	2,500.00	2,400.00		2,400.00	2,400.00	-
Other Expenses	27-335	2	25,000.00	22,000.00		22,000.00	21,640.90	359.10
						-		-
Animal Control	27-340					-		-
Other Expenses	27-340	2	98,000.00	92,000.00		92,000.00	66,262.50	25,737.50
						-		-
						-		-
						-		-
						-		-
PARK AND RECREATION FUNCTIONS						-		-
Recreation Services and Programs	28-370					-		-
Salaries and Wages	28-370	1	260,000.00	250,000.00		250,000.00	235,926.24	14,073.76
Other Expenses	28-370	2	80,000.00	80,000.00		80,000.00	55,972.83	24,027.17
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Senior Citizens Program	27-365					-		-
Salaries and Wages	27-365	1	450,000.00	425,000.00		425,000.00	393,375.75	31,624.25
Other Expenses	27-365	2	120,000.00	120,000.00		120,000.00	117,671.38	2,328.62
						-		-
Maintenance of Parks	28-375					-		-
Other Expenses	28-375	2	235,000.00	235,000.00		235,000.00	208,609.10	26,390.90
						-		-
UTILITY EXPENSES AND BULK PURCHASES						-		-
Electricity	31-435	2	300,000.00	270,500.00		270,500.00	267,220.02	3,279.98
Street Lighting	31-435	2	320,000.00	290,000.00		290,000.00	258,942.57	31,057.43
Telephone	31-440	2	270,000.00	250,000.00		250,000.00	237,412.80	12,587.20
Water	31-445	2	100,000.00	100,000.00		100,000.00	78,855.63	21,144.37
Gas (Natural)	31-435	2	170,000.00	165,000.00		165,000.00	140,482.99	24,517.01
Telecommunications Costs	31-440	2	300,000.00	300,000.00		300,000.00	218,738.78	81,261.22
Gasoline	31-447	2	470,000.00	470,000.00		470,000.00	414,955.67	55,044.33
						-		-
LANDFILL/SOLID WASTE DISPOSAL COSTS						-		-
Landfill/Solid Waster Disposal Costs	32-465					-		-
Other Expenses	32-465	2	1,950,000.00	1,900,000.00		1,900,000.00	1,678,585.02	221,414.98
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
MUNICIPAL COURT						-		-
Municipal Court	43-490					-		-
Salaries and Wages	43-490	1	365,000.00	345,000.00		345,000.00	341,355.03	3,644.97
Other Expenses	43-490	2	40,000.00	37,000.00		37,000.00	36,168.67	831.33
						-		-
Public Defender (P.L. 1997, c.256)	43-495					-		-
Salaries and Wages	43-495	1	22,500.00	21,000.00		21,000.00	20,999.92	0.08
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Accumulated Absence Trust	30-415	2	25,000.00	100,000.00		100,000.00	100,000.00	-
						-		-
Snow Removal (Storm) Trust	30-413	2	50,000.00	50,000.00		50,000.00	50,000.00	-
						-		-
Publicity and Tourism						-		-
Salaries and Wages	30-414	1	40,000.00	45,000.00		45,000.00	33,206.28	11,793.72
Other Expenses	30-414	2	30,000.00	28,000.00		28,000.00	26,900.00	1,100.00
						-		-
Celebration of Public Events						-		-
Other Expenses	30-420	2	15,000.00	18,000.00		18,000.00	9,342.53	8,657.47
						-		-
Self-Insurance Trust	30-411	2	150,000.00	500,000.00		500,000.00	500,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		38,824,600.00	38,019,400.00	-	38,019,400.00	36,283,187.38	1,736,212.62
B. Contingent	35-470	2	1,000.00	10,131.25	XXXXXXXXXX	10,131.25		10,131.25
Total Operations Including Contingent - within "CAPS"	34-201		38,825,600.00	38,029,531.25	-	38,029,531.25	36,283,187.38	1,746,343.87
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	20,326,000.00	19,610,400.00	-	19,610,400.00	18,866,897.29	743,502.71
Other Expenses (Including Contingent)	34-201	2	18,499,600.00	18,419,131.25	-	18,419,131.25	17,416,290.09	1,002,841.16

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(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		1,241,507.00	1,372,364.00		1,372,364.00	1,372,364.00	-
Social Security System (O.A.S.I.)	36-472		1,000,000.00	975,000.00		975,000.00	911,906.63	63,093.37
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		3,333,622.00	3,162,700.00		3,162,700.00	3,162,700.00	-
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	10,000.00		10,000.00	5,790.42	4,209.58
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		5,605,129.00	5,540,064.00	-	5,540,064.00	5,472,761.05	67,302.95
(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		44,430,729.00	43,569,595.25	-	43,569,595.25	41,755,948.43	1,813,646.82

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Aid to Free Public Library	29-390	2	2,428,813.00	2,228,266.00		2,228,266.00	2,059,107.21	169,158.79
						-		-
Recycling Tax	32-465	2	65,000.00	65,000.00		65,000.00	47,463.84	17,536.16
						-		-
Utilities and Bulk Purchases - Gasoline	31-460	2				-		-
						-		-
Public Employees Retirement System	36-471	2				-		-
						-		-
Health Benefits - Group Insurance	23-221	2	2,237,900.00			-		-
						-		-
Landfill Disposal Costs	32-465	2				-		-
						-		-
Worker's Compensation Insurance	23-215	2				-		-
						-		-
Liability Insurance	23-215	2				-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		4,731,713.00	2,293,266.00	-	2,293,266.00	2,106,571.05	186,694.95

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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 & OGF	42-115	2	354,500.00	299,500.00		299,500.00	299,500.00	-
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	3,250.00	2,800.00		2,800.00	2,800.00	-
ANSWER Water Rescue Team	42-123	2	18,000.00	18,000.00		18,000.00	17,096.32	903.68
Monmouth County - EMS	42-116	1	-	3,000.00		3,000.00	3,000.00	-
Fleet Maintenance (Various entities)	42-119	2	150,000.00	150,000.00		150,000.00	108,905.07	41,094.93
Neptune BOE - Newsletter	42-103	2	17,000.00	17,000.00		17,000.00	-	17,000.00
Prisoner Processing / Jailer Program	42-106	1	8,000.00	7,200.00		7,200.00	7,200.00	-
Monmouth County 9-1-1 Services	42-115	2	476,000.00	465,000.00		465,000.00	461,948.00	3,052.00
Monmouth County Tax Assessment Program	42-102	2	7,500.00	7,500.00		7,500.00	4,981.53	2,518.47
City of Asbury Park - Wesley Lake Maintenance	42-124	2	7,000.00	7,000.00		7,000.00	6,871.70	128.30
City of Asbury Park - Shot Spotter	42-125	2	45,350.00	43,500.00		43,500.00	43,500.00	-
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	-
Township of Neptune Sewer Authority - Emer Svcs	42-117	2	3,500.00	3,500.00		3,500.00	3,452.44	47.56
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		1,119,600.00	1,053,500.00	-	1,053,500.00	985,255.06	68,244.94

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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		25,000.00		25,000.00
						-	-	-
Senior Citizens Program - Title III						-	-	-
Salaries and Wages	41-656	1	36,000.00	41,000.00		41,000.00	41,000.00	-
Salaries and Wages (Local Match)	41-656	1	190,000.00	188,000.00		188,000.00	188,000.00	-
						-	-	-
Drunk Driving Enforcement Fund	41-510	2	5,000.00	13,566.97		13,566.97	13,566.97	-
						-	-	-
Recycling Tonnage Grant	41-569	2		68,063.92		68,063.92	68,063.92	-
						-	-	-
Federal Emergency Management Services	41-716	2		10,000.00		10,000.00	10,000.00	-
						-	-	-
Clean Communities Program	40-602	2		87,397.44		87,397.44	87,397.44	-
						-	-	-
DEDR - Drug and Alcohol Alliance - State Share	41-506	2	30,460.00	26,360.00		26,360.00	26,360.00	-
DEDR - Drug and Alcohol Alliance - Municipal Share	41-506	2	7,615.00	6,590.00		6,590.00	6,590.00	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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	-
						-	-	-
Alcohol Education and Rehabilitation	41-501	2		11,967.28		11,967.28	11,967.28	-
						-	-	-
Body Armor Replacement Fund (NJ)	41-505	2	6,878.35	5,869.75		5,869.75	5,869.75	-
						-	-	-
Interfaith Neighbors - Sr Ctr Meals Program						-	-	-
Salaries and Wages	41-657	1	23,808.00	25,949.00		25,949.00	25,949.00	-
Salaries and Wages - Local Match	41-657	1	56,192.00	54,051.00		54,051.00	54,051.00	-
						-	-	-
NJSP HMEP Training/Planning Grant	41-537	2	36,000.00	28,000.00		28,000.00	28,000.00	-
						-	-	-
Edward Byrne Memorial Justice Assistance Grant	41-784	2		48,501.00		48,501.00	48,501.00	-
						-	-	-
Comprehensive Traffic Safety Program	41-518	2		20,000.00		20,000.00	20,000.00	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
NJDCA Public Facilities Improvement Grant	41-574	2		100,000.00		100,000.00	100,000.00	-
						-	-	-
Click It or Ticket	41-507	2		7,000.00		7,000.00	7,000.00	-
						-	-	-
NJDOC LEAD Grant	41-652	2		112,750.00		112,750.00	112,750.00	-
						-	-	-
Workforce Development Grant	41-647	2		51,000.00		51,000.00	51,000.00	-
						-	-	-
Opiod Settlement Program	41-621	2	75,000.00	105,939.56		105,939.56	105,939.56	-
						-	-	-
USDOJ - COPS Hiring Grant	41-692	2	126,657.00	117,971.00		117,971.00	117,971.00	-
USDOJ - COPS Hiring Grant - Local Match	41-692	2	159,321.00	69,629.00		69,629.00	69,629.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS" (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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		752,931.35	1,266,273.92	-	1,266,273.92	1,241,273.92	25,000.00
Total Operations - Excluded from "CAPS"	34-305		6,604,244.35	4,613,039.92	-	4,613,039.92	4,333,100.03	279,939.89
Detail:								
Salaries & Wages	34-305	1	339,000.00	344,200.00	-	344,200.00	344,200.00	-
Other Expenses	34-305	2	6,265,244.35	4,268,839.92	-	4,268,839.92	3,988,900.03	279,939.89

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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	450,000.00	-	450,000.00	449,987.79	12.21

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		2,460,000.00	2,755,000.00		2,755,000.00	2,755,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		250,000.00	250,000.00		250,000.00	250,000.00	XXXXXXXXXX
Interest on Bonds	45-930		1,048,000.00	1,170,050.00		1,170,050.00	1,170,035.63	XXXXXXXXXX
Interest on Notes	45-935		-	20,000.00		20,000.00	20,000.00	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Principal & Interest Payments	45-942		77,000.00	86,000.00		86,000.00	83,967.53	XXXXXXXXXX
						-		XXXXXXXXXX
Capital Lease Obligations						-		XXXXXXXXXX
Principal	45-941	2	1,440,000.00	1,130,000.00		1,130,000.00	1,126,922.60	XXXXXXXXXX
Interest	45-941	2	221,500.00	200,000.00		200,000.00	170,683.13	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		5,496,500.00	5,611,050.00	-	5,611,050.00	5,576,608.89	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		12,550,744.35	10,674,089.92	-	10,674,089.92	10,359,696.71	279,952.10

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		12,550,744.35	10,674,089.92	-	10,674,089.92	10,359,696.71	279,952.10
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		56,981,473.35	54,243,685.17	-	54,243,685.17	52,115,645.14	2,093,598.92
(M) Reserve for Uncollected Taxes	50-899		2,875,000.00	2,850,000.00	XXXXXXXXXX	2,850,000.00	2,850,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		59,856,473.35	57,093,685.17	-	57,093,685.17	54,965,645.14	2,093,598.92

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	44,430,729.00	43,569,595.25	-	43,569,595.25	41,755,948.43	1,813,646.82
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	4,731,713.00	2,293,266.00	-	2,293,266.00	2,106,571.05	186,694.95
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	1,119,600.00	1,053,500.00	-	1,053,500.00	985,255.06	68,244.94
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	752,931.35	1,266,273.92	-	1,266,273.92	1,241,273.92	25,000.00
Total Operations Excluded from "CAPS"	34-305	6,604,244.35	4,613,039.92	-	4,613,039.92	4,333,100.03	279,939.89
(C) Capital Improvements	44-999	450,000.00	450,000.00	-	450,000.00	449,987.79	12.21
(D) Municipal Debt Service	45-999	5,496,500.00	5,611,050.00	-	5,611,050.00	5,576,608.89	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	2,875,000.00	2,850,000.00	XXXXXXXXXX	2,850,000.00	2,850,000.00	XXXXXXXXXX
Total General Appropriations	34-499	59,856,473.35	57,093,685.17	-	57,093,685.17	54,965,645.14	2,093,598.92

DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Operating Surplus Anticipated	08-501	1,150,000.00	950,000.00	950,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	1,150,000.00	950,000.00	950,000.00
Rents	08-503	6,250,000.00	6,250,000.00	6,338,581.81
Miscellaneous	08-505			
Interest on Sewer Rent	08-506	50,000.00	50,000.00	58,593.41
Interest on Investments	08-511	250,000.00	250,000.00	431,096.53
Contract - Ocean Grove Sewer Authority	08-507	90,000.00	84,000.00	105,792.20
Contract - Borough of Tinton Falls	08-507	675,000.00	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	51,000.00	51,000.00
Reserve for Debt Service (Sewer Capital)	08-508	60,000.00	53,300.00	53,300.00
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve for FEMA Reimbursement (Sewer Capital)	08-520		75,000.00	75,000.00
Wall Township Capacity Sale (Offset by Capital)		500,000.00	500,000.00	500,000.00
Deficit (General Budget)	08-549			
Total Sewer Utility Revenues	08-599	9,096,000.00	8,933,300.00	9,290,843.95

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	680,000.00	640,000.00		640,000.00	483,416.56	156,583.44
Other Expenses	55-502	1,245,500.00	1,050,000.00		1,050,000.00	977,575.48	72,424.52
TNSA Annual Charge	55-503	4,200,000.00	4,185,000.00		4,185,000.00	3,779,559.00	405,441.00
Group Insurance for Employees	55-504	925,000.00	615,000.00		615,000.00	615,000.00	-
Reserve for Accumulated Leave	55-501	25,000.00	50,000.00		50,000.00	50,000.00	-
Self-Insurance Trust	55-505	100,000.00	100,000.00		100,000.00	100,000.00	-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	250,000.00	500,000.00	XXXXXXXXXX	500,000.00	500,000.00	-
Capital Outlay	55-512	100,000.00	100,000.00		100,000.00	80,617.63	19,382.37
Acquisition of Vehicles and Equipment	55-513	100,000.00	150,000.00		150,000.00		150,000.00
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	665,000.00	785,000.00		785,000.00	785,000.00	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	346,000.00	380,800.00		380,800.00	380,800.00	XXXXXXXXXX
Interest on Notes	55-523	1,000.00	1,000.00		1,000.00		XXXXXXXXXX
Capital Equipment Lease Program	55-525	232,500.00	156,500.00		156,500.00	156,500.00	XXXXXXXXXX
NJEIT	55-524	75,000.00	76,000.00		76,000.00	73,282.70	XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	95,000.00	90,000.00		90,000.00	90,000.00	-
Social Security System (O.A.S.I.)	55-541	50,000.00	48,000.00		48,000.00	35,329.40	12,670.60
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	9,096,000.00	8,933,300.00	-	8,933,300.00	8,112,080.77	816,501.93

DEDICATED MARINA UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR MARINA UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	156,000.00	135,000.00		135,000.00	132,160.70	2,839.30
Other Expenses	55-502	160,000.00	155,000.00		155,000.00	130,556.67	24,443.33
Self-Insurance Trust		30,000.00	30,000.00		30,000.00	30,000.00	-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED MARINA UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR MARINA UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	100,000.00	100,000.00	XXXXXXXXXX	100,000.00	100,000.00	-
Capital Outlay	55-512	40,000.00	50,000.00		50,000.00	35,400.90	14,599.10
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	75,000.00	70,000.00		70,000.00	70,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	25,000.00	47,500.00		47,500.00	47,500.00	XXXXXXXXXX
Interest on Bonds	55-522	54,000.00	53,500.00		53,500.00	53,212.50	XXXXXXXXXX
Interest on Notes	55-523	7,000.00	7,500.00		7,500.00	7,125.00	XXXXXXXXXX
Capital Equipment Lease Program	55-524	35,000.00	35,000.00		35,000.00	31,300.91	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED MARINA UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR MARINA UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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	5,689.58	5,689.58	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	8,500.00	7,500.00		7,500.00	7,500.00	-
Social Security System (O.A.S.I.)	55-541	14,000.00	13,000.00		13,000.00	9,548.38	3,451.62
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	500.00	500.00		500.00	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	705,000.00	710,189.58	-	710,189.58	660,494.64	45,333.35

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
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 2025
		2026	2025	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
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 2025
		2026	2025	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025

ASSETS	
Cash and Investments	46,315,833.28
Due from State of N.J.(c. 20, P.L. 1961)	6,361.83
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	1,570,334.27
Tax Title Lien Receivable	90,589.65
Property Acquired by Tax Title Lien Liquidation	2,447,200.00
Other Receivables	298,328.82
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	50,728,647.85

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	26,533,277.75
Reserves for Receivables	4,406,452.74
Surplus	19,788,917.36
Total Liabilities, Reserves and Surplus	50,728,647.85

School Tax Levy Unpaid	20,002,559.50
Less: School Tax Deferred	17,264,725.00
*Balance Included in Above "Cash Liabilities"	2,737,834.50

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	17,634,974.15	15,456,015.91
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 98.62%, 2024: 98.8%)	128,506,629.97	111,836,173.88
Delinquent Taxes	1,047,020.65	1,082,890.57
Other Revenues and Additions to Income	20,081,695.69	20,384,025.10
Total Funds	167,270,320.46	148,759,105.46
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	54,209,244.06	53,266,548.33
School Taxes (Including Local and Regional)	74,560,704.00	59,500,000.00
County Taxes (Including Added Tax Amounts)	14,346,783.92	13,519,858.40
Special District Taxes	4,261,675.23	4,103,559.00
Other Expenditures and Deductions from Income	102,995.89	734,165.58
Total Expenditures and Tax Requirements	147,481,403.10	131,124,131.31
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	147,481,403.10	131,124,131.31
Surplus Balance, December 31	19,788,917.36	17,634,974.15

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	19,788,917.36
Current Surplus Anticipated in 2026 Budget	6,998,930.37
Surplus Balance Remaining	12,789,986.99

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

2026

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.
- No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

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

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

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- 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 Administration 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 period 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 needs based upon input and justifications submitted by our Department Heads and the community.

The Township Committee is interested in continuing to improve existing infrastructure, including roadway, drainage, and sanitary sewer system improvements. Direct benefits of these projects include 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)
2026**

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 - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Jumping Brook Road Improvements	18-06	1,250,000.00	1,250,000.00						
Wesley Lake Bridge Reconstruction	25-09	1,000,000.00	1,000,000.00						
Wesley Lake Wall Replacement	19-03	4,000,000.00							4,000,000.00
Parks and Playgrounds Improvements / Sunshine Park	26-01	360,000.00			4,620.00		267,744.00	87,636.00	
Parks and Playgrounds Improvements / Pittenger Park	26-04	375,000.00		100,000.00			275,000.00		
Parks and Playground Improvements / Loffredo Fields	25-11	500,000.00	500,000.00						
Vehicles and Equipment	25-01	2,500,000.00	2,400,000.00	100,000.00					
Sanitary Sewer System Improvements	26-02	1,500,000.00			75,000.00			1,425,000.00	
IT Improvements	25-04	900,000.00	900,000.00						
Parks and Playground Improvements / Welsh Farms	25-05	500,000.00	500,000.00						
Roadway and Drainage Program	26-03	2,000,000.00			70,000.00		600,000.00	1,330,000.00	
Living Shoreline - South Riverside (Phase II)	25-10	1,550,000.00	1,550,000.00						
Improvements to Municipal Facilities	26-05	500,000.00			25,000.00			475,000.00	
Replacement of Police Equipment	26-06	500,000.00			25,000.00			475,000.00	
Improvements to Municipal Marina	26-07	100,000.00			5,000.00			95,000.00	
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
TOTAL - THIS PAGE	XXXXX	19,535,000.00	8,100,000.00	200,000.00	204,620.00	-	1,142,744.00	3,887,636.00	6,000,000.00

**CAPITAL BUDGET (Current Year Action)
2026**

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 - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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
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
TOTAL - THIS PAGE	XXXXX	20,500,000.00	-	-	-	-	-	-	20,500,000.00

**CAPITAL BUDGET (Current Year Action)
2026**

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 - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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
Parks and Playgrounds Improvements	31-01	350,000.00							350,000.00
Sanitary Sewer System Improvements	31-02	1,000,000.00							1,000,000.00
Improvements to Municipal Facilities	31-03	500,000.00							500,000.00
Regional Flood Mitigation Project	31-04	1,500,000.00							1,500,000.00
Replacement of Vehicles and Equipment	31-05	2,500,000.00							2,500,000.00
Roadway and Drainage Improvements	31-06	2,000,000.00							2,000,000.00
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	49,785,000.00	8,100,000.00	200,000.00	204,620.00	-	1,142,744.00	3,887,636.00	36,250,000.00

**6 YEAR CAPITAL PROGRAM - 2026 to 2031
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 BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
Jumping Brook Road Improvements	18-06	1,250,000.00	12/31/2026						
Wesley Lake Bridge Reconstruction	25-09	1,000,000.00	12/31/2027						
Wesley Lake Wall Replacement	19-03	4,000,000.00	12/31/2026						
Parks and Playgrounds Improvements / Sunshine Park	26-01	360,000.00	12/31/2026						
Parks and Playgrounds Improvements / Pittenger Park	26-04	375,000.00	12/31/2026	100,000.00					
Parks and Playground Improvements / Loffredo Fields	25-11	500,000.00	12/31/2026						
Vehicles and Equipment	25-01	2,500,000.00	12/31/2026						
Sanitary Sewer System Improvements	26-02	1,500,000.00	12/31/2026	1,500,000.00					
IT Improvements	25-04	900,000.00	12/31/2026						
Parks and Playground Improvements / Welsh Farms	25-05	500,000.00	12/31/2026						
Roadway and Drainage Program	26-03	2,000,000.00	12/31/2026	200,000.00					
Living Shoreline - South Riverside (Phase II)	25-10	1,550,000.00	12/31/2027						
Improvements to Municipal Facilities	26-05	500,000.00	12/31/2027	500,000.00					
Replacement of Police Equipment	26-06	500,000.00	12/31/2026	500,000.00					
Improvements to Municipal Marina	26-07	100,000.00	12/31/2027	100,000.00					
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				
TOTAL - THIS PAGE	XXXXX	19,535,000.00	XXXXXXXXXX	2,900,000.00	2,000,000.00	-	-	-	-

**6 YEAR CAPITAL PROGRAM - 2026 to 2031
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 BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
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			
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				1,000,000.00		
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	
TOTAL - THIS PAGE	XXXXX	20,500,000.00	XXXXXXXXXX	-	3,500,000.00	5,650,000.00	7,850,000.00	3,500,000.00	-

**6 YEAR CAPITAL PROGRAM - 2026 to 2031
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 BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
Parks and Playgrounds Improvements	30-03	400,000.00	12/31/2030					400,000.00	
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	
Parks and Playgrounds Improvements	31-01	350,000.00	12/31/2031						350,000.00
Sanitary Sewer System Improvements	31-02	1,000,000.00	12/31/2032						1,000,000.00
Improvements to Municipal Facilities	31-03	500,000.00	12/31/2032						500,000.00
Regional Flood Mitigation Project	31-04	1,500,000.00	12/31/2032						1,500,000.00
Replacement of Vehicles and Equipment	31-05	2,500,000.00	12/31/2031						2,500,000.00
Roadway and Drainage Improvements	31-06	2,000,000.00	12/31/2032						2,000,000.00
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		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	49,785,000.00	XXXXXXXXXX	2,900,000.00	5,500,000.00	5,650,000.00	7,850,000.00	5,400,000.00	7,850,000.00

**6 YEAR CAPITAL PROGRAM - 2026 to 2031
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 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Jumping Brook Road Improvements	1,250,000.00									
Wesley Lake Bridge Reconstruction	1,000,000.00									
Wesley Lake Wall Replacement	4,000,000.00									
Parks and Playgrounds Improvements / Sunshine Park	360,000.00			4,620.00		267,744.00	87,636.00			
Parks and Playgrounds Improvements / Pittenger Park	375,000.00	100,000.00				275,000.00				
Parks and Playground Improvements / Loffredo Fields	500,000.00									
Vehicles and Equipment	2,500,000.00	100,000.00								
Sanitary Sewer System Improvements	1,500,000.00			75,000.00				1,425,000.00		
IT Improvements	900,000.00									
Parks and Playground Improvements / Welsh Farms	500,000.00									
Roadway and Drainage Program	2,000,000.00			70,000.00		600,000.00	1,330,000.00			
Living Shoreline - South Riverside (Phase II)	1,550,000.00									
Improvements to Municipal Facilities	500,000.00			25,000.00			475,000.00			
Replacement of Police Equipment	500,000.00			25,000.00			475,000.00			
Improvements to Municipal Marina	100,000.00			5,000.00				95,000.00		
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			
TOTAL - THIS PAGE	19,535,000.00	200,000.00	-	287,120.00	-	1,492,744.00	2,985,136.00	2,470,000.00	-	-

**6 YEAR CAPITAL PROGRAM - 2026 to 2031
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 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
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		
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			
TOTAL - THIS PAGE	20,500,000.00	-	-	355,000.00	-	6,550,000.00	8,657,500.00	4,937,500.00	-	-

**6 YEAR CAPITAL PROGRAM - 2026 to 2031
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 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
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		
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			
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - ALL PROJECTS	49,785,000.00	200,000.00	-	792,120.00	-	10,892,744.00	15,317,636.00	10,482,500.00	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 38,825,600.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 5,605,129.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 6,604,244.35
(c) Capital Improvements	44-999	\$ 450,000.00
(d) Municipal Debt Service	45-999	\$ 5,496,500.00
(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	\$ 2,875,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 59,856,473.35

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

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

Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2025	APPROPRIATIONS	FCOA	Appropriated		Expended 2025	
		2026	2025				for 2026	for 2025	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:			(Date)		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:			(Acres)		Reserve for Future Use	54-950-2				-
Recreation land preserved in 2025:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2025:			(Acres)							

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

Contracting Unit: TOWNSHIP OF NEPTUNE

Year Ending: December 31, 2025

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

N/A

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