

2026 Municipal Budget

of the _____ TOWNSHIP _____ of ITTLE EGG HARBOR County of
OCEAN _____ for the fiscal year 2026.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated	
	2026	2025
1. Surplus	1,100,000.00	1,715,000.00
2. Total Miscellaneous Revenues	4,090,862.64	9,279,695.60
3. Receipts from Delinquent Taxes	65,000.00	70,000.00
4. a) Local Tax for Municipal Purposes	23,614,127.55	22,140,154.39
b) Addition to Local School District Tax		
c) Minimum Library Tax		
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	23,614,127.55	22,140,154.39
Total General Revenues	28,869,990.19	33,204,849.99

Summary of Appropriations	2026 Budget	Final 2025 Budget
1. Operating Expenses: Salaries & Wages	10,789,300.00	10,894,200.00
Other Expenses	10,444,118.16	14,761,917.68
2. Deferred Charges & Other Appropriations	3,474,004.90	3,494,298.26
3. Capital Improvements	195,000.00	20,000.00
4. Debt Service (Include for School Purposes)	3,706,185.00	3,721,141.52
5. Reserve for Uncollected Taxes	261,382.13	313,292.53
Total General Appropriations	28,869,990.19	33,204,849.99
Total Number of Employees		

**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)	28,608,608.06	XXXXXXXXXXXX
2 Local District School Tax		20,505,229.00
Actual		
Estimate	21,120,385.87	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		19,886,345.00
Actual		
Estimate	20,482,935.35	XXXXXXXXXXXX
5 County Tax		13,904,904.62
Actual		
Estimate	14,322,051.76	XXXXXXXXXXXX
6 Special District Tax		1,841,166.29
Actual		
Estimate	1,896,401.28	XXXXXXXXXXXX
7 Municipal Open Space		238,848.72
Actual		
Estimate	246,014.18	XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	86,676,396.50	
10 Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)	5,255,862.64	
11 Cash Required from 2026 to Support Local Municipal Budget and Other Taxes	81,420,533.86	
12 Amount of Item 11 divided by 99.68%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, AFS Sheet 22)	81,681,915.99	
Analysis of Item 12:		
Local School District Tax (Line 2 Above)	21,120,385.87	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	20,482,935.35	
County Tax (Line 5 Above)	14,322,051.76	
Special District Tax (Line 6 Above)	1,896,401.28	
Municipal Open Space Tax (Line 7 Above)	246,014.18	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	23,614,127.55	
Total Amount (Line 12)	81,681,915.99	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	261,382.13	
Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations	28,608,608.06	
Item 13 - Appropriation: Reserve for Uncollected Taxes	261,382.13	
Subtotal	28,869,990.19	
Less: Item 10 - Total Anticipated Revenues	5,255,862.64	
Amount to Be Raised by Taxation in Municipal Budget	23,614,127.55	

Local Tax for Municipal Purpose	23,614,127.55
Addition to Local District School Tax	
Minimum Library Tax	

TOWNSHIP OF LITTLE EGG HARBOR SUMMARY OF 2026 BUDGET

	Future Budget Projections				
	2027	2028	2029	2030	2031
Total Budget	28,859,990.19				
Employee Costs:					
Salaries & Wages	10,224,150.00				
Sheet 17	585,150.00				
Sheet 25	10,789,300.00				
Total	10,789,300.00				
Social Security	825,000.00				
Sheet 18	647,160.00				
Pensions etc.	1,940,810.00				
Sheet 19	42,050.00				
Sheet 19	-				
Sheet 19	-				
Sheet 20	-				
Insurance	-				
Sheet 14	-				
Direct Employee Costs	14,244,320.00				
General Liability Insurance	820,730.00				
Sheet 14	3,706,185.00				
Debt Service:	261,382.13				
Sheet 27	195,000.00				
Reserve for Uncollected Taxes:	8,215.05				
Sheet 29	177,503.18				
Capital Funds:	9,456,654.86				
Sheet 26a	-				
Deferred Charges:	-				
Sheet 28	-				
Grants:	-				
Sheet 25 (less Salaries & Wages above)	-				
Various Line Items	-				
Projected Budget Totals	24,190,327.65	24,736,269.71	25,294,167.40	26,867,452.65	26,455,573.71
	102.00%	102.00%	102.00%	102.00%	102.00%
	32.8%	32.8%	32.8%	32.8%	32.8%
	0.6%	0.6%	0.6%	0.6%	0.6%
	0.0%	0.0%	0.0%	0.0%	0.0%
	0.9%	0.9%	0.9%	0.9%	0.9%
	12.8%	12.8%	12.8%	12.8%	12.8%
	2.8%	2.8%	2.8%	2.8%	2.8%
	49.3%	49.3%	49.3%	49.3%	49.3%
	102.00%	102.00%	102.00%	102.00%	102.00%
	105.00%	105.00%	105.00%	105.00%	105.00%
	102.00%	102.00%	102.00%	102.00%	102.00%

**TOWNSHIP OF LITTLE EGG HARBOR
2026 BUDGET FUNDING**

Budget Funding:

Fund Balance	1,100,000.00
Local Revenues	2,414,291.48
State Aid	1,499,068.00
Grants	177,503.16
Delinquent Tax	65,000.00
Local Purpose Tax	23,614,127.55
	<u>28,869,990.19</u>
Ratables	2,394,160,150
Tax Rate	0.986
Increase	0.059

Project Tax Results

	2027	2028	2029	2030	2031
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	25,000.00	50,000.00	75,000.00	100,000.00	
	150,000.00	300,000.00	450,000.00	600,000.00	
	24,190,327.65	24,560,269.71	24,944,167.40	25,342,452.65	25,755,573.71
	<u>24,190,327.65</u>	<u>24,735,269.71</u>	<u>25,294,167.40</u>	<u>25,867,452.65</u>	<u>26,455,573.71</u>
2,402,160,150	2,410,160,150	2,418,160,150	2,426,160,150	2,434,160,150	
1.007	1.019	1.032	1.045	1.058	
0.021	0.012	0.013	0.013	0.014	

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	1,100,000.00	1,715,000.00	(615,000.00)	-35.86%
Local	2,414,291.48	3,090,219.92	(675,928.44)	-21.87%
State Aid	1,499,068.00	1,499,068.00	-	0.00%
State & Federal Grants	177,503.16	4,690,407.68	(4,512,904.52)	-96.22%
Delinquent Tax	65,000.00	70,000.00	(5,000.00)	-7.14%
Local Purpose Tax	23,614,127.55	22,140,154.39	1,473,973.16	6.66%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	28,869,990.19	33,204,849.99	(4,334,859.80)	-13.05%
APPROPRIATIONS				
Salaries & Wages	10,789,300.00	10,902,200.00	(112,900.00)	-1.04%
Other Expenses	10,266,615.00	10,046,005.00	220,610.00	2.20%
Statutory & Deferred Charges	3,474,004.90	3,511,798.26	(37,793.36)	-1.08%
State & Federal Grants	177,503.16	4,690,407.68	(4,512,904.52)	-96.22%
Capital (without grants)	195,000.00	20,000.00	175,000.00	875.00%
Debt Service	3,706,185.00	3,721,146.52	(14,961.52)	-0.40%
School Debt Service	261,382.13	313,292.53	(51,910.40)	-16.57%
Reserve for Uncollected Taxes	28,869,990.19	33,204,849.99	(4,334,859.80)	-13.05%
TOTAL APPROPRIATIONS	28,869,990.19	33,204,849.99	(4,334,859.80)	-13.05%
Adopted Emergencies	-	-	-	-

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	1,361,099.32	2,139,278.27	(778,178.95)
Used to Fund Budget	1,100,000.00	1,715,000.00	(615,000.00)
Remaining Balance	261,099.32	424,278.27	(163,178.95)

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	23,614,127.55	22,140,154.39	1,473,973.16	6.66%
Local Tax Rate	0.9863	0.9270	0.0593	6.40%
Assessed Valuation	2,394,160,150	2,388,487,150	5,673,000	0.24%

STATUS OF "CAPS"

	CAP	COLA	2% LEVY CAP
SPENDING CAP	2.00%		
CAP Base from Prior Year	23,862,573.26	23,862,573.26	23,659,663.57 MAX
Rate Applied	2.00%	3.50%	23,614,127.55 ACTUAL
Allowable CAP	24,339,824.73	24,697,763.32	(45,536.02) + OR ()
Additions:			Must be zero or () to Introduce Budget
See Sheet 3b	845,876.52	845,876.52	
Other			
Total CAP Allowable	25,185,701.24	25,543,639.84	
Budget Expenditures Sheet 19	23,949,419.85	23,949,419.85	
Remaining or (Excess)	1,236,281.39	1,594,219.99	

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	99.77%	99.82%	-0.05%
Used for Reserve for Taxes	99.68%	99.60%	0.08%
Remaining	0.09%	0.22%	-0.13%

TOWNSHIP OF LITTLE EGG HARBOR

SUMMARY OF TAX RATES

	Estimated 2026		Actual 2025		Change	%	Property Assessment	Estimated 2026		Actual 2025		Total Tax Change	Local Tax Change
	Levy Amount	Rate	Levy Amount	Rate				Total Tax	Local Tax	Total Tax	Local Tax		
COUNTY:													
County Tax (General)	11,920,959.74	0.498	11,503,837.05	0.482	0.016	3.30%	100,000.00	3,332.23	986.32	3,207.00	927.00	125.23	58.32
County Library	1,188,730.32	0.050	1,151,087.84	0.048	0.002	3.44%	125,000.00	4,165.29	1,232.90	4,006.75	1,158.75	156.54	74.15
County Health	705,361.06	0.029	680,893.68	0.029	0.000	1.59%	150,000.00	4,998.34	1,479.48	4,810.50	1,390.50	187.84	86.98
County Open Space	507,000.64	0.021	489,400.48	0.020	0.001	5.88%	175,000.00	5,831.40	1,726.06	5,612.25	1,622.25	219.15	103.81
Total All County Levies	14,322,051.76	0.596	13,825,219.05	0.579	0.019	3.32%	200,000.00	6,664.46	1,972.64	6,414.00	1,854.00	250.46	118.64
							225,000.00	7,497.52	2,219.22	7,215.75	2,085.75	281.77	133.47
							250,000.00	8,330.57	2,465.80	8,017.50	2,317.50	313.07	148.30
SCHOOLS:							275,000.00	9,163.83	2,712.39	8,819.25	2,549.25	344.38	163.14
Local School	21,120,385.87	0.882	20,505,229.00	0.858	0.024	2.82%	300,000.00	9,966.69	2,958.97	9,621.00	2,781.00	375.69	177.97
Regional School						#DIV/0!	325,000.00	10,829.75	3,205.55	10,422.75	3,012.75	407.00	192.80
Regional High School	20,482,935.35	0.856	19,886,345.00	0.833	0.023	2.71%	350,000.00	11,682.80	3,452.13	11,224.50	3,244.50	438.30	207.63
Additional Local School							375,000.00	12,495.86	3,698.71	12,026.25	3,476.25	469.61	222.46
School Debt Service							400,000.00	13,328.92	3,945.29	13,629.75	3,939.75	500.92	237.29
							425,000.00	14,161.98	4,191.87	13,629.75	3,939.75	532.23	252.12
							450,000.00	14,995.03	4,438.45	14,431.50	4,171.50	563.53	286.95
SPECIAL DISTRICTS:							500,000.00	15,828.09	4,685.03	15,233.25	4,403.25	594.84	281.78
Special District Tax	1,996,401.28		1,841,166.29			#DIV/0!	500,000.00	16,661.15	4,931.61	16,035.00	4,635.00	626.15	296.61
LOCAL PURPOSE TAX							600,000.00	19,993.38	5,917.93	19,242.00	5,662.00	751.38	355.93
Municipal Library	23,614,127.55	0.986	22,140,154.39	0.927	0.059	6.40%	750,000.00	24,991.72	7,397.41	24,052.50	6,952.50	939.22	444.91
Municipal Open Space	239,416.00	0.010	238,848.72	0.010	(0.000)	-6.3E-08	1,000,000.00	33,322.30	9,863.22	32,070.00	9,270.00	1,252.30	593.22
Arts and Cultural		0				#DIV/0!	1,250,000.00	41,652.87	12,329.02	40,087.50	11,587.50	1,565.37	741.52
TOTAL ALL LEVIES	81,675,317.81	3.332	78,436,962.45	3.207	0.12523	0.039049	1,500,000.00	49,983.45	14,794.83	48,105.00	13,905.00	1,878.45	889.83

LEVY CHANGE PER VARIOUS ASSESSED VALUES

NET VALUATION TAXABLE 2,394,160,150

2,388,487,150

2026 MUNICIPAL DATA SHEET

[MUST ACCOMPANY 2026 BUDGET]

CAP

MUNICIPALITY: CWNSHIP OF LITTLE EGG HARBOR COUNTY: OCEAN

_____ Mayor's Name	December 31, 2028 Term Expires
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Municipal Officials	
_____ KELLY LETTERA Municipal Clerk	10/4/2021 Date of Orig. Appt. C-1917 Cert. No.
_____ DAYNA WILSON Tax Collector	T-9078 Cert. No.
_____ THOMAS LOMBARSKI Chief Financial Officer	N-0452 Cert. No.
_____ JERRY CONATY Registered Municipal Accountant	581 Lic. No.
_____ MELANIE APPELBY Municipal Attorney	_____

Official Mailing Address of Municipality

MUNICIPAL COMPLEX
 665 RADIO ROAD
 LITTLE EGG HARBOR, NJ 08087

Fax #: 609-294-3040

Governing Body Members	
Name	Term Expires
DAN MAXWELL	12/31/2027
BLAISE SCIBETTA	12/31/2027
JOHN KEHM, JR.	12/31/2026
SUZANNE CARRARA	12/31/2026
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

2026 MUNICIPAL BUDGET

Municipal Budget of TOWNSHIP of LITTLE EGG HARBOR County of OCEAN 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

_____ day of _____, 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 _____ day of _____, 2026

Clerk
665 RADIO ROAD
Address
LITTLE EGG HARBOR, NJ 08087
Address
609-296-7274
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 _____ day of _____, 2026

Registered Municipal Accountant _____ Address _____
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 _____ day of _____, 2026

Chief Financial Officer _____

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: _____, 2026

By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the _____ TOWNSHIP _____ of _____ LITTLE EGG HARBOR _____, County of _____ OCEAN _____ 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 _____ LITTLE EGG HARBOR _____ does hereby approve the following as the Budget for the year 2026:

RECORDED VOTE

(insert Last Name)

Ayes	Nays	Abstained	Absent
LANEY MAXWELL KEHN SCIBETTA CARRARA			

Notice is hereby given that the Budget and Tax Resolution was approved by the _____ COMMITTEEPERSONS _____ of the _____ TOWNSHIP _____ of _____ LITTLE EGG HARBOR _____, County of _____ OCEAN _____, on _____, 2026.

A Hearing on the Budget and Tax Resolution will be held at _____ MUNICIPAL COMPLEX _____, on _____, 2026 at _____ 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)	XXXXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	23,949,419.85
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	4,659,188.21
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	4,659,188.21
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	261,382.13
Percent of Tax Collections	99.68%
Building Aid Allowance	2026 - \$ _____
for Schools-State Aid	2025 - \$ _____
4. Total General Appropriations (Item 9, Sheet 29)	28,869,990.19
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	5,255,862.64
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	23,614,127.55
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	33,166,174.16	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-97	38,675.83	-	-	-	-	-	-
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	33,204,849.99	-	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	32,388,454.14	-	-	-	-	-	-
Reserved	808,114.47	-	-	-	-	-	-
Unexpended Balances Canceled	8,281.38	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	33,204,849.99	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION		CAP CALCULATION	
Total General Appropriations for 2025	33,166,174.16	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-4.5.3)	24,339,824.73
Subtotal	33,166,174.16		
Exceptions Less:		Additions:	
Total Other Operations	597,435.00	New Construction (Assessor Certification)	148,649.09
Total Uniform Construction Code		2024 Cap Bank Available	223,589.77
Total Interlocal Service Agreement		2025 Cap Bank Available	473,637.66
Total Additional Appropriations			
Total Capital Improvements	20,000.00	Total Additions	845,876.52
Total Debt Service	3,721,141.52		
Transferred to Board of Education		Maximum Appropriations within "CAPS" Sheet 19 @	2.0%
Type I School Debt	4,651,731.85		25,185,701.24
Total Public & Private Programs			
Judgements		Additional Increase to COLA rate:	3.5%
Total Deferred Charges	313,292.53	Amount of Increase allowable:	1.5%
Cash Deficit	9,303,600.90		357,938.60
Reserve for Uncollected Taxes		Maximum Appropriations within "CAPS" Sheet 19 @	3.5%
Total Exceptions	23,862,573.26		25,543,639.84
Amount on Which CAP is Applied	477,251.47	Total General Appropriations for Municipal Purposes	23,949,419.85
2.0% CAP	24,339,824.73	(Sheet 19, H-1)	
Allowable Operating Appropriations before		Over or (Under) Appropriators Cap	(1,594,219.99)
Additional Exceptions per (N.J.S.A. 40A:4-4.5.3)			

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 \$ 4,565,000.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 330,000.00

4,235,000.00

Budgeted Group Insurance - Inside CAP 4,235,000.00

Budgeted Group Insurance - Utilities _____

Budgeted Group Insurance - Outside CAP _____

TOTAL 4,235,000.00

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

Health Benefits Waiver

Salaries and Wages _____

"2010" LEVY CAP BANKS:

2023

Maximum Allowable Amount to be Raised by Taxation Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026)

Amount Used in CY 2026

Balance to Expire

2024

Maximum Allowable Amount to be Raised by Taxation Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2027)

Amount Used in CY 2026

Balance to Carry Forward (CY 2027)

2025

Maximum Allowable Amount to be Raised by Taxation Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)

Amount Used in CY 2026

Balance to Carry Forward (CY 2027 - CY2028)

2026

Maximum Allowable Amount to be Raised by Taxation Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029)

Total Levy CAP Bank

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	22,140,154.39
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	22,140,154.39
Plus 2% CAP Increase	442,803.09
ADJUSTED TAX LEVY	22,582,957.48
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	22,582,957.48

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

22,582,957.48

Exclusions:

Allowable Shared Service Agreements Increase	42,050.00
Allowable Health Insurance Costs Increase	
Allowable Pension Obligations Increases	26,756.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	175,000.00
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	
Deferred Change to Future Taxation Unfunded	8,215.00
Current Year Deferred Charges: Emergencies	
Add Total Exclusions	252,021.00
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	8,280.00

ADJUSTED TAX LEVY

22,826,698.48

Additions:

New Ratables - Increase for new construction	16,035,500
Prior Year's Local Purpose Tax Rate (per \$100)	0.927
New Ratable Adjustment to Levy	
Amounts approved by Referendum	148,649.09
Levy CAP Bank Applied	680,172.00

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

23,655,519.57

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

23,614,127.55

OVER OR (UNDER) 2% LEVY CAP

(41,392.02)

(must be equal or under for Introduction)

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 \$ 4,730,000.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 330,000.00

4,400,000.00

Budgeted Group Insurance - Inside CAP 4,357,950.00

Budgeted Group Insurance - Utilities 42,050.00

Budgeted Group Insurance - Outside CAP 4,400,000.00

TOTAL 4,400,000.00

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

Health Benefits Waiver _____
Salaries and Wages _____

"2010" LEVY CAP BANKS:

2023

Maximum Allowable Amount to be Raised by Taxation
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026)
Amount Used In CY 2026
Balance to Expire

2024

Maximum Allowable Amount to be Raised by Taxation
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2027)
Amount Used In CY 2026
Balance to Carry Forward (CY 2027)

2025

Maximum Allowable Amount to be Raised by Taxation
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)
Amount Used In CY 2026
Balance to Carry Forward (CY 2027 - CY2028)

2026

Maximum Allowable Amount to be Raised by Taxation
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029)

Total Levy CAP Bank

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CURRENT FUND - ANTICIPATED REVENUES

	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
GENERAL REVENUES				
1. Surplus Anticipated	08-101	1,100,000.00	1,715,000.00	1,715,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,100,000.00	1,715,000.00	1,715,000.00
3. Miscellaneous Revenues - Section A: Local Revenues				
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	15,000.00	15,000.00	15,564.00
Other	08-104	140,750.00	293,000.00	140,819.91
Fees and Permits	08-105			
Fines and Costs:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	140,000.00	140,000.00	140,812.00
Other	08-109			
Interest and Costs on Taxes	08-112	208,000.00	225,000.00	209,033.79
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	215,000.00	215,000.00	228,724.11
Anticipated Utility Operating Surplus	08-114			
Reserve for Debt service - Premiums on BANS	08-115	143,000.00		
Due from Trust Other	08-115	278,953.00		
	08-115			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	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:				
	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Safe & Secure Communities	10-501	45,150.00	45,150.00	45,150.00
Recycling Tonnage Grant	10-511	37,621.83	37,621.83	37,621.83
Clean Communities Grant	10-503	73,013.29	73,615.88	73,615.88
Body Armor Grant	10-505	4,144.77	6,316.92	6,316.92
Bulletproof Vest	10-512			-
County Residual Recycling	10-517	17,573.27		-
Drunk Driving Enforcement Fund	10-516		35,222.47	35,222.47
2024 NJDOT - Leitz Blvd	10-514			-
National Opioid Settlement	10-518		234,104.87	234,104.87
Ocean County ARPA Funds - Mystic Drainage	10-519		4,180,500.00	4,180,500.00
Homeland Security Grant - ALPR	10-520		21,605.50	21,605.50
Safe Routes To School Design Assistance	10-521			-
Safe & Secure Communities	10-501		12,750.00	12,750.00
Department of Justice Grant	10-502		3,245.00	3,245.00
AERF	10-590		250.06	250.06
State of NJ Body Armor	10-505		2,025.15	2,025.15
CDBG	10-595		38,000.00	38,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
GENERAL REVENUES				
Summary of Revenues				
1. Surplus Anticipated (Sheet 4, #1)	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	08-101	1,100,000.00	1,715,000.00	1,715,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	1,140,703.00	1,915,252.92	1,762,206.73
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,499,068.00	1,499,068.00	1,499,068.36
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	650,000.00	560,000.00	680,439.70
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	177,503.16	4,690,407.68	4,690,407.68
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	623,588.48	614,967.00	632,502.80
Total Miscellaneous Revenues	13-099	4,090,862.64	9,279,695.60	9,264,625.27
4. Receipts from Delinquent Taxes	15-499	65,000.00	70,000.00	66,700.03
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	5,255,862.64	11,064,695.60	11,046,325.30
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	23,614,127.55	22,140,154.39	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	23,614,127.55	22,140,154.39	22,661,434.99
7. Total General Revenues	13-299	28,869,990.19	33,204,849.99	33,707,760.29

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 FUNCTIONS:							
General Administrative	20-100				-		-
Salaries and Wages	20-100	130,000.00	50,000.00		55,000.00	51,621.46	3,378.54
Other Expenses	20-100	32,250.00	6,500.00		6,500.00	5,937.03	562.97
Mayor and Committee	20-110				-		-
Salaries and Wages	20-110	72,000.00	69,000.00		71,000.00	70,728.73	271.27
Other Expenses	20-110	5,000.00	7,000.00		7,000.00	4,399.29	2,600.71
Municipal Clerk	20-120				-		-
Salaries and Wages	20-120	261,000.00	250,000.00		255,000.00	252,448.76	2,551.24
Other Expenses	20-120	96,000.00	75,000.00		85,000.00	69,854.23	15,145.77
Financial Administration	20-130				-		-
Salaries and Wages	20-130	245,000.00	300,000.00		316,500.00	308,645.99	7,854.01
Other Expenses	20-130	102,250.00	60,000.00		70,000.00	69,167.69	832.31
Audit Services	20-135				-		-
Other Expenses	20-135	70,000.00	80,000.00		80,000.00	76,671.14	3,328.86
Revenue Administration (Tax Collection)	20-145				-		-
Salaries and Wages	20-145	250,000.00	250,000.00		237,500.00	237,143.33	356.67
Tax Sale Costs/Lien Redemption	20-145	5,000.00	5,000.00		-		-
Miscellaneous Other Expense	20-145	31,900.00	30,000.00		30,000.00	18,856.76	11,143.24

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
(A) Operations - within "CAPS" - (continued)							
Tax Assessment Administration	20-150						
Salaries and Wages	20-150	1	237,000.00	225,000.00	230,500.00	228,158.04	2,341.96
Other Expenses	20-150	2	7,000.00	7,500.00	7,500.00	5,415.00	2,085.00
Liquidation of Tax Title Liens & Foreclosed Property	20-155						
Other Expenses	20-155	2	2,000.00	3,000.00	1,500.00	555.00	945.00
Legal Services	20-155						
Other Expenses	20-155	2	415,000.00	420,000.00	405,000.00	397,425.78	7,574.22
Engineering Services	20-165						
Other Expenses	20-165	2	170,000.00	150,000.00	150,000.00	149,538.89	461.11
Land Use Administration							
Planning Board	21-180						
Salaries and Wages	21-180	1	8,700.00	8,700.00	8,700.00	8,319.54	380.46
Other Expenses	21-180	2	3,000.00	3,000.00	3,000.00	2,829.95	170.05
Zoning Board of Adjustment	21-185						
Salaries and Wages	21-185	1	8,700.00	8,700.00	8,700.00	8,419.54	280.46
Other Expenses	21-185	2	3,000.00	3,000.00	3,000.00	2,659.51	340.49

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
Land Use Administration (continued)							
Zoning/Code Enforcement/Housing	21-181						
Salaries and Wages	21-181	207,500.00	210,000.00		210,000.00	204,039.84	5,960.16
Other Expenses	21-181	32,500.00	35,000.00		24,000.00	21,717.87	2,282.13
Insurance							
Group Insurance for Employees	23-220	4,357,950.00	4,232,800.00		4,175,300.00	4,101,413.83	73,886.17
Health Benefit Waiver	23-222						
Unemployment Insurance	23-225	45,000.00	45,000.00		40,500.00	39,078.51	1,421.49
Other Insurance, JIF, Surety, Workers Comp	23-210	820,730.00	777,525.00		777,525.00	777,525.00	-
Public Safety Functions							
Police Department	25-240						
Salaries and Wages	25-240	6,250,000.00	6,360,000.00		6,360,000.00	6,165,379.14	194,620.86
Other Expenses	25-240	312,500.00	380,000.00		375,000.00	304,016.92	70,983.08
Office of Emergency Management	25-252						
Salaries and Wages	25-252	23,000.00	22,500.00		22,500.00	22,500.00	-
Other Expenses	25-252	1,500.00	1,750.00		1,750.00		1,750.00
Aid to Volunteer Fire Co.	25-255	2,400.00	2,400.00		2,400.00	2,400.00	-
First Aid Squad Contribution	25-260	120,000.00	100,000.00		120,000.00	120,000.00	-

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
(A) Operations - within "CAPS" - (continued)							
Public Safety Functions (continued)							
Municipal Prosecutor	25-275						
Other Expenses	25-275	65,000.00	65,000.00		65,000.00	57,000.00	8,000.00
Department of Public Works							
Street and Road Maintenance	26-290						
Salaries and Wages	26-290	458,250.00	455,000.00		455,000.00	448,340.22	6,659.78
Other Expenses	26-290	85,000.00	80,000.00		84,000.00	65,488.39	18,511.61
Sanitation Solid Waste	26-305						
Salaries and Wages	26-305	320,000.00	300,000.00		310,000.00	305,248.57	4,751.43
Other Expenses	26-305	151,250.00	150,000.00		150,000.00	137,390.08	12,609.92
Bulk Property Maintenance / Demolition	26-305	10,000.00	25,000.00		1,495.00		1,495.00
Recycling	26-305						
Salaries and Wages	26-305	426,000.00	425,000.00		400,000.00	386,122.10	13,877.90
Other Expenses	26-305	45,000.00	45,000.00		45,000.00	28,484.71	16,535.29
Buildings and Grounds	26-310						
Salaries and Wages	26-310	135,000.00	160,000.00		160,000.00	150,351.73	9,648.27
Other Expenses	26-310	241,500.00	200,000.00		200,000.00	185,085.02	14,914.98
Vehicle Maintenance	26-315						
Salaries and Wages	26-315	240,000.00	245,000.00		245,000.00	226,911.23	18,088.77
Other Expenses	26-315	170,000.00	180,000.00		180,000.00	130,089.89	49,910.11

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
Department of Public Works (continued)							
Municipal Services Act	26-290 2	55,000.00	50,000.00		35,000.00	6,910.28	28,089.72
Mosquito Control Functions:					-		-
Other Expenses	26-325 2	5,000.00	5,000.00		3,500.00	3,424.39	75.61
Public Health Services (Board of Health)	27-330				-		-
Salaries and Wages	27-330 1	1,000.00	1,200.00		1,200.00		1,200.00
Other Expenses	27-330 2	4,000.00	5,000.00		3,500.00	2,622.00	878.00
Environmental Health Services	27-335				-		-
Salaries and Wages	27-335 1	1,000.00	1,200.00		1,200.00		1,200.00
Other Expenses	27-335 2	12,500.00	5,000.00		15,000.00	520.00	14,480.00
Animal Control	27-340				-		-
Other Expenses	27-340 2	41,000.00	40,000.00		40,000.00	35,905.95	4,094.05
Contributions to Social Service Agencies	27-365				-		-
On Point Program	27-365 2	35,000.00	35,000.00		35,000.00	35,000.00	-
Other	27-365 2	4,500.00	5,000.00		5,000.00	3,080.00	1,920.00
					-		-
					-		-
					-		-
					-		-
					-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2025	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
Parks and Recreation Functions	28-370				-		-
Salaries and Wages	28-370	1	140,000.00	160,000.00	160,000.00	149,438.05	10,561.95
Other Expenses	28-370	2	31,000.00	30,000.00	30,000.00	16,238.74	13,761.26
Senior Center/Community Activities	28-372				-		-
Salaries and Wages	28-372	1	35,000.00	40,000.00	32,500.00	30,759.20	1,730.80
Other Expenses	28-372	2	5,000.00	5,000.00	5,000.00	3,901.91	1,098.09
Utility Expense & Bulk Purchases					-		-
Electricity	31-430	2	225,000.00	200,000.00	215,000.00	214,143.53	856.47
Street Lighting	31-435	2	600,000.00	550,000.00	550,000.00	550,000.00	-
Telephone / Communications	31-440	2	255,000.00	250,000.00	250,000.00	243,321.40	6,678.60
Fuel Oil / Natural Gas	31-447	2	42,500.00	38,000.00	41,000.00	40,949.65	50.35
Gasoline / Diesel	31-460	2	315,000.00	330,000.00	330,000.00	295,537.43	34,462.57
Landfill Waste Disposal:					-		-
Landfill Costs	32-465	2	1,000,000.00	975,000.00	1,000,000.00	1,000,000.00	-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

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
Emergency Authorizations	46-870			XXXXXXXXXX	-		XXXXXXXXXX
Over-payment of Hurricane Sandy Reimbursemen	46-895			XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of PY Appropriation	46-895	35,775.85	9,569.26	XXXXXXXXXX	9,569.26	9,569.26	XXXXXXXXXX
Unbudgeted Interest on TAN	46-895		127,500.00	XXXXXXXXXX	127,500.00	127,500.00	XXXXXXXXXX
Expenditure Without Appropriation				XXXXXXXXXX	-		XXXXXXXXXX
Expenditure Without Appropriation - Grant Fund	46-895	13,044.00		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	647,160.00	608,239.00		608,239.00	608,239.00	-
Social Security System (O.A.S.I.)	36-472	825,000.00	810,000.00		827,500.00	810,187.32	17,312.68
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	1,940,810.00	1,933,990.00		1,933,990.00	1,933,990.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225				-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	4,000.00	5,000.00		5,000.00	1,741.20	3,258.80
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	3,465,789.85	3,494,298.26	-	3,511,798.26	3,491,226.78	20,571.48
(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	23,949,419.85	23,862,573.26	-	23,862,568.26	23,073,465.09	789,103.17

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	
(A) Operations - Excluded from "CAPS"								
					-			-
					-			-
					-			-
					-			-
					-			-
					-			-
					-			-
					-			-
					-			-
					-			-
					-			-
					-			-
					-			-
					-			-
					-			-
					-			-
					-			-
					-			-
					-			-
Total Other Operations - Excluded from "CAPS"	34-300	572,285.00	597,435.00	-	597,435.00	586,432.67	11,002.33	

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
(A) Operations - Excluded from "CAPS"							
Public and Private Programs Offset by Revenues							
Matching Funds for Grants	41-899						
Safe & Secure Communities	40-501	45,150.00	45,150.00		45,150.00	45,150.00	-
2024 NJDOT - Leitz Blvd/Road	40-514				-	-	-
Recycling Tonnage Grant	40-511	37,621.83	37,621.83		37,621.83	37,621.83	-
Clean Communities Grant	40-503	73,013.29	73,615.88		73,615.88	73,615.88	-
Body Armor Grant	40-505	4,144.77	6,316.92		6,316.92	6,316.92	-
Bulletproof Vest -2022	40-512				-	-	-
Drunk Driving Enforcement Fund	40-516		35,222.47		35,222.47	35,222.47	-
Courty Recycling Residual	40-517	17,573.27			-	-	-
National Opioid Settlement	40-518		234,104.87		234,104.87	234,104.87	-
Ocean County ARPA Funds - Mystic Drainage	40-519		4,180,500.00		4,180,500.00	4,180,500.00	-
Homeland Security Grant - ALPR	40-520		21,605.50		21,605.50	21,605.50	-
Safe Routes To School Grant	40-521				-	-	-
Safe & Secure Communities	40-501		12,750.00		12,750.00	12,750.00	-
Department of Justice Grant	40-502		3,245.00		3,245.00	3,245.00	-
AERF	40-590		250.06		250.06	250.06	-
State of NJ Body Armor	40-505		2,025.15		2,025.15	2,025.15	-

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 - Municipal - Excluded from "CAPS"							
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875			XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871			XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
	46-892			XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
IA Funding 2013-14	46-896	8,215.05		XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	8,215.05	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480				-		XXXXXXXXXX
Transferred to Board of Education for (N) 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	4,659,188.21	9,028,984.20	-	9,028,989.20	9,001,696.52	19,011.30

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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations - Schools	29-406						XXXXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407						XXXXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409						XXXXXXXXXXXX
(K) District School Purposes (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	4,659,188.21	9,028,984.20	-	9,028,989.20	9,001,696.52	19,011.30
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	28,608,608.06	32,891,557.46	-	32,891,557.46	32,075,161.61	808,114.47
(M) Reserve for Uncollected Taxes	50-899	261,382.13	313,292.53	XXXXXXXXXXXX	313,292.53	313,292.53	XXXXXXXXXXXX
9. Total General Appropriations	34-499	28,869,990.19	33,204,849.99	-	33,204,849.99	32,388,454.14	808,114.47

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
Summary of Appropriations							
(H-1) Total General Appropriations for	34-299	23,949,419.65	23,862,573.26	-	23,862,568.26	23,073,465.09	789,103.17
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	572,285.00	597,435.00	-	597,435.00	586,432.67	11,002.33
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	-	-	-	-	-	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	177,503.16	4,690,407.68	-	4,690,407.68	4,690,407.68	-
Total Operations Excluded from "CAPS"	34-305	749,788.16	5,287,842.68	-	5,287,842.68	5,276,840.35	11,002.33
(C) Capital Improvements	44-999	195,000.00	20,000.00	-	20,000.00	11,991.03	8,008.97
(D) Municipal Debt Service	45-999	3,706,185.00	3,721,141.52	-	3,721,146.52	3,712,865.14	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 26)	46-999	8,215.05	-	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	60-899	261,382.13	313,292.53	XXXXXXXXXX	313,292.53	313,292.53	XXXXXXXXXX
Total General Appropriations	34-489	28,869,990.19	33,204,849.99	-	33,204,849.99	32,388,454.14	808,114.47

DEDICATED ASSESSMENT BUDGET

	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
14. DEDICATED REVENUES FROM				
Assessment Cash	51-101	427,500.00	442,500.00	388,858.99
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	427,500.00	442,500.00	388,858.99
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
Payment of Bond Principal	51-920	375,000.00	375,000.00	375,000.00
Payment of Bond Anticipation Notes	51-925	52,500.00	67,500.00	67,500.00
Interest on Bonds				
Total Assessment Appropriations	51-999	427,500.00	442,500.00	442,500.00

DEDICATED ASSESSMENT BUDGET UTILITY

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

DEDICATED ASSESSMENT BUDGET UTILITY

	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
14. DEDICATED REVENUES FROM				
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899			
		Appropriated		
		2026	2025	
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
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 Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Housing and Community Development Developer's Escrow; Municipal Public Defender; Disposal of Forfeited Property; Off Track Recreation Assistance; Open Space, Recreation, Farmland & Historic Preservation; Renovations of Community Center; Affordable Housing Trust; Hurricane Sandy Relief; Recreation Trust; Police Equipment Trust Fund Donations; Improvements to Veterans Park

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

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025

ASSETS	
Cash and Investments	9,881,033.87
Due from State of N.J.(c. 20, P.L. 1961)	229,201.72
Federal and State Grants Receivable	6,349,220.10
Receivables with Offsetting Reserves:	XXXXXXXXXX
Taxes Receivable	4,344.37
Tax Title Lien Receivable	857,453.60
Property Acquired by Tax Title Lien Liquidation	5,757,700.00
Other Receivables	298,713.30
Deferred Charges Required to be in 2026 Budget	35,775.85
Deferred Charges Required to be in Budgets Subsequent to 2025	-
Total Assets	23,413,442.81

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	15,510,682.12
Reserves for Receivables	6,686,190.95
Surplus	1,361,099.32
Total Liabilities, Reserves and Surplus	23,557,972.39

School Tax Levy Unpaid	10,600,910.27
Less: School Tax Deferred	5,236,297.00
*Balance Included in Above "Cash Liabilities"	5,364,613.27

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	2,139,278.27	2,139,244.64
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXXXX	XXXXXXXXXX
Current Taxes:*(Percentage Collected 2025: 99.77%, 2024: 99.82%)	78,724,636.09	71,172,294.55
Delinquent Taxes	66,700.03	86,857.35
Other Revenues and Additions to Income	9,926,203.15	7,049,596.44
Total Funds	90,856,817.54	80,447,992.98
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	33,122,124.70	28,998,367.99
School Taxes (including Local and Regional)	40,391,574.00	34,785,792.00
County Taxes (including Added Tax Amounts)	13,904,904.62	12,672,840.78
Special District Taxes	1,841,166.29	1,768,224.56
Other Expenditures and Deductions from Income	235,948.61	119,265.23
Total Expenditures and Tax Requirements	89,495,718.22	78,344,490.56
Less: Expenditures to be Raised by Future Taxes	-	35,775.85
Total Adjusted Expenditures and Tax Requirements	89,495,718.22	78,308,714.71
Surplus Balance, December 31	1,361,099.32	2,139,278.27

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	1,361,099.32
Current Surplus Anticipated in 2025 Budget	1,100,000.00
Surplus Balance Remaining	261,099.32

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

TOWNSHIP OF LITTLE EGG HARBOR OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2025	APPROPRIATIONS	FCOA	Appropriated		Expended 2025	
		2025	2025				for 2025	for 2025	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190	239,416.00	238,848.72	238,848.72	Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1	77,197.18	74,948.72	25,264.55	49,684.17
					Other Expenses	54-385-2	60,000.00			
				25,909.03	Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-375-1				
					Other Expenses	54-372-2				
Reserve Funds:	54-101	261,127.18	195,000.00		Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
					Acquisition of Lands for Recreation and Conservation	54-915-2				
					Acquisition of Farmland	54-918-2				
Total Trust Fund Revenues:	54-299	500,543.18	433,848.72	264,757.75	Down Payments on Improvements	54-902-2				
Summary of Program										
Year Referendum Passed/Implemented:				5/10/2001 (Date)	Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Rate Assessed:				0.0100 (Rate)	Payment of Bond Principal	54-920-2	15,316.00	15,014.00	15,014.00	XXXXXXXXXX
Total Tax Collected to date:				\$	Payment of Bond Anticipation Notes and Capital Notes	54-925-2	162,250.00	162,250.00	162,250.00	XXXXXXXXXX
Total Acreage Preserved to date:				\$	Interest on Bonds	54-930-2	230.00	532.00	532.00	XXXXXXXXXX
Recreation land preserved in 2025:				(Acres)	Interest on Notes	54-935-2	186,550.00	181,104.00	181,104.00	XXXXXXXXXX
Farmland preserved in 2025:				(Acres)	Reserve for Future Use	54-950-2				
Total Trust Fund Appropriations:							500,543.18	433,848.72	384,164.55	49,684.17