

**2026 Municipal Budget**

of the TOWNSHIP of LITTLE 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	8,279,695.60
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		XXXXXXXXXXXX
Actual		
Estimate		19,886,345.00
4 Regional High School Tax		XXXXXXXXXXXX
Actual		
Estimate	20,482,935.35	13,904,904.62
5 County Tax		XXXXXXXXXXXX
Actual		
Estimate	14,322,051.76	1,841,166.29
6 Special District Tax		XXXXXXXXXXXX
Actual		
Estimate	1,896,401.28	238,848.72
7 Municipal Open Space		XXXXXXXXXXXX
Actual		
Estimate	246,014.18	
8 Municipal Arts and Culture		XXXXXXXXXXXX
Actual		
Estimate		
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 <span style="border: 1px solid black; padding: 2px;">99.68%</span>		
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	
<b>Analysis of Item 12:</b>		
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	
<b>Computation of "Tax in Local Municipal Budget"</b>		
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

	2027	2028	Future Budget Projections		
			2029	2030	2031
<b>Total Budget</b>	28,869,990.19				
<b>Employee Costs:</b>					
Salaries & Wages	10,224,150.00	10,428,633.00	10,637,205.66	10,848,949.77	11,066,948.77
Sheet 17	585,150.00	576,453.00	587,982.06	599,741.70	611,795.54
Sheet 25		11,005,086.00	11,225,187.72	11,449,681.47	11,678,685.30
<b>Total</b>	10,799,300.00				
Social Security	825,000.00	841,500.00	858,330.00	875,456.80	893,009.53
Sheet 18					
Pensions Etc	647,160.00	660,103.20	673,305.26	686,771.37	700,506.90
Sheet 19	1,940,810.00	2,037,850.50	2,139,743.03	2,246,730.18	2,359,066.69
Sheet 18					
Sheet 19					
Sheet 20	42,050.00				
Insurance					
Sheet 14	14,244,320.00				
Direct Employee Costs					
<b>General Liability Insurance</b>	820,730.00				
Sheet 14					
<b>Debt Service:</b>	3,706,185.00				
Sheet 27					
<b>Reserve for Uncollected Taxes:</b>	281,362.13				
Sheet 29					
<b>Capital Funds:</b>	185,000.00				
Sheet 26a					
<b>Deferred Charges:</b>	8,215.05				
Sheet 28					
<b>Grants:</b>	377,503.18				
Sheet 25 (less Salaries & Wages above)					
<b>All Other Departmental O/E's:</b>	9,458,654.85	9,645,787.95	9,838,703.71	10,035,477.78	10,236,187.34
Various Line Items					
<b>Projected Budget Totals</b>	24,190,327.65	24,735,289.71	25,294,167.40	25,887,452.65	26,455,573.71

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# TOWNSHIP OF LITTLE EGG HARBOR SUMMARY OF 2026 BUDGET

	2027	Future Budget Projections				
		2028	2029	2030	2031	
<b>Total Budget</b>	<u>28,869,990.19</u>					
<b>Employee Costs:</b>						
Salaries & Wages	10,224,160.00	10,428,633.00	10,637,205.66	10,848,949.77	11,066,948.77	11,288,287.74
Sheet 17	565,150.00	578,453.00	587,982.06	598,741.70	611,738.54	623,971.27
Sheet 25	-	11,005,096.00	11,225,187.72	11,449,891.47	11,678,685.30	11,912,259.01
<b>Total</b>	<u>10,789,300.00</u>	<u>11,005,096.00</u>	<u>11,225,187.72</u>	<u>11,449,891.47</u>	<u>11,678,685.30</u>	<u>11,912,259.01</u>
Social Security	825,000.00	841,500.00	858,330.00	875,456.60	893,006.53	910,866.66
Sheet 19	-	-	-	-	-	-
Pandemia etc.	647,150.00	660,103.23	673,305.26	686,771.37	700,506.80	714,516.93
Sheet 18	-	-	-	-	-	-
Sheet 19	1,940,810.00	2,037,850.50	2,139,743.03	2,246,730.18	2,358,066.69	2,477,020.02
Sheet 19	-	-	-	-	-	-
Sheet 20	42,050.00	-	-	-	-	-
Insurance	-	-	-	-	-	-
Sheet 14	<u>14,244,326.00</u>	<u>14,244,326.00</u>	<u>14,244,326.00</u>	<u>14,244,326.00</u>	<u>14,244,326.00</u>	<u>14,244,326.00</u>
Direct Employee Costs	49.3%	49.3%	49.3%	49.3%	49.3%	49.3%
<b>General Liability Insurance</b>	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
Sheet 14	<u>820,730.00</u>	<u>820,730.00</u>	<u>820,730.00</u>	<u>820,730.00</u>	<u>820,730.00</u>	<u>820,730.00</u>
<b>Debt Service:</b>	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%
Sheet 27	<u>3,706,166.00</u>	<u>3,706,166.00</u>	<u>3,706,166.00</u>	<u>3,706,166.00</u>	<u>3,706,166.00</u>	<u>3,706,166.00</u>
<b>Reserve for Uncollected Taxes:</b>	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%
Sheet 29	<u>261,382.13</u>	<u>261,382.13</u>	<u>261,382.13</u>	<u>261,382.13</u>	<u>261,382.13</u>	<u>261,382.13</u>
<b>Capital Funds:</b>	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
Sheet 26a	<u>195,000.00</u>	<u>195,000.00</u>	<u>195,000.00</u>	<u>195,000.00</u>	<u>195,000.00</u>	<u>195,000.00</u>
<b>Deferred Charges:</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Sheet 28	<u>8,215.05</u>	<u>8,215.05</u>	<u>8,215.05</u>	<u>8,215.05</u>	<u>8,215.05</u>	<u>8,215.05</u>
<b>Grants:</b>	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%
Sheet 25 (less Salaries & Wages above)	<u>177,503.16</u>	<u>177,503.16</u>	<u>177,503.16</u>	<u>177,503.16</u>	<u>177,503.16</u>	<u>177,503.16</u>
<b>All Other Departmental O.E.'s:</b>	32.8%	32.8%	32.8%	32.8%	32.8%	32.8%
Various Line Items	<u>9,456,654.85</u>	<u>9,456,654.85</u>	<u>9,456,654.85</u>	<u>9,456,654.85</u>	<u>9,456,654.85</u>	<u>9,456,654.85</u>
<b>Projected Budget Totals</b>	<u>24,190,327.65</u>	<u>24,735,289.71</u>	<u>25,294,187.40</u>	<u>25,867,452.65</u>	<u>26,455,573.71</u>	<u>27,048,111.08</u>

**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	<u>23,614,127.55</u>
	<u>28,859,990.19</u>
Ratables	2,394,160,150
Tax Rate	0.986
Increase	0.059

**Project Tax Results**

	2027	2028	2029	2030	2031
		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
	<u>1.007</u>	<u>1.019</u>	<u>1.032</u>	<u>1.045</u>	<u>1.058</u>
	0.021	0.012	0.013	0.013	0.014

**COMPARISON OF REVENUES & APPROPRIATIONS**

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
<b>REVENUES</b>				
Surplus	1,100,000.00	1,715,000.00	(615,000.00)	-35.86%
Local	2,414,291.48	3,060,219.92	(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!
<b>TOTAL REVENUE</b>	<b>28,869,990.19</b>	<b>33,204,849.99</b>	<b>(4,334,859.80)</b>	<b>-13.05%</b>
<b>APPROPRIATIONS</b>				
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)	185,000.00	20,000.00	175,000.00	875.00%
Debt Service	3,706,186.00	3,721,146.52	(14,961.52)	-0.40%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	281,392.13	313,292.53	(51,910.40)	-16.57%
<b>TOTAL APPROPRIATIONS</b>	<b>28,869,990.19</b>	<b>33,204,849.99</b>	<b>(4,334,859.80)</b>	<b>-13.05%</b>
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	2,394,150,150	2,388,487,150	5,673,000	0.24%

**STATUS OF "CAPS"**

	CAP	COLA	2% LEVY CAP
SPENDING CAP	2.00%		23,859,663.57 MAX 23,614,127.55 ACTUAL (45,536.02) + OR ( )
CAP Base from Prior Year	23,862,573.26	23,862,573.26	
Rate Applied	2.00%	3.50%	Must be zero or ( ) to Introduce Budget
Allowable CAP	24,339,824.73	24,697,763.32	
Additions:			
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%	99.62%	-0.05%
Used for Reserve for Taxes	99.68%	99.60%	0.08%
Remaining	0.09%	0.22%	-0.13%



# 2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

**CAP**

MUNICIPALITY: OWNSHIP OF LITTLE EGG HARBOR COUNTY: OCEAN

_____ KENNETH LANEY, JR. Mayor's Name	_____ December 31, 2028 Term Expires
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Municipal Officials	Date of Orig. Appt.
_____ KELLY LETTERA Municipal Clerk	10/4/2021 C-1917
_____ DAYNA WILSON Tax Collector	T-8078
_____ THOMAS LOMBARSKI Chief Financial Officer	N-0452
_____ JERRY CONATY Registered Municipal Accountant	581
_____ MELANIE APPLEBY Municipal Attorney	Lic. No.

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

Official Mailing Address of Municipality

MUNICIPAL COMPLEX

666 RADIO ROAD

LITTLE EGG HARBOR, NJ 08087

Fax #: 609-294-3040

**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)		XXXXXXXXXXXX
1. Appropriations within "CAPS" -		XXXXXXXXXXXX
(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" -		XXXXXXXXXXXX
(a) Municipal Purposes (Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)		4,559,188.21
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		4,559,188.21
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	99.68%	Percent of Tax Collections
	Building Aid Allowance	2026 - \$ _____
	for Schools-State Aid	2025 - \$ _____
4. Total General Appropriations (Item 9, Sheet 29)		28,859,990.19
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)		XXXXXXXXXXXX
(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	33,168,174.16	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	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

"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 2028  
 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 - CY 2028)

2026

Maximum Allowable Amount to be Raised by Taxation  
 Amount to be Raised by Taxation for Municipal Purpose  
 Available for Banking (CY 2027 - CY 2028)

Total Levy CAP Bank

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

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**

<b>LEVY CAP CALCULATION</b>	
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:	
Less: Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	22,140,154.39
Plus 2% CAP Increase	442,803.09
<b>ADJUSTED TAX LEVY</b>	<u>22,582,957.48</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>22,582,957.48</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

Exclusions:		
Allowable Shared Service Agreements Increase		
Allowable Health Insurance Costs Increase	42,050.00	
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 Charge to Future Taxation Unfunded	8,215.00	
Current Year Deferred Charges: Emergencies		
Add Total Exclusions		<u>252,021.00</u>
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		8,280.00

**ADJUSTED TAX LEVY**

Additions:		
New Ratables - Increase for new construction	18,035,500	
Prior Year's Local Purpose Tax Rate (per \$100)	0.927	
New Ratable Adjustment to Levy		
Amounts approved by Referendum		148,648.09
Levy CAP Bank Applied		680,172.00
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>		<u>23,855,519.57</u>
<b>AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES</b>		<u>23,614,127.55</u>
<b>OVER OR (UNDER) 2% LEVY CAP</b>		<u>(41,392.02)</u>
(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

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
		2026	2025	Cash in 2025
<b>GENERAL REVENUES</b>				
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			
<b>Total Surplus Anticipated</b>	08-100	1,100,000.00	1,715,000.00	1,715,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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:	XXXXXXX	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	279,953.00		
	08-115			

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

	FCOA	Anticipated		Realized in Cash In 2025
		2026	2025	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
GENERAL REVENUES				
Reserve for FEMA Proceeds	08-115			
	08-115		89,100.00	89,100.00
Reserve for Closed Escrow Accts	08-115		54,052.92	54,052.92
Reserve for Liquor License Deposits	08-115		904,100.00	904,100.00



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

GENERAL REVENUES	FCOA	Anticipated		Realized In
		2026	2025	Cash In 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
<b>Total Section A: Local Revenue</b>	08-001	1,140,703.00	1,915,252.92	1,762,206.73

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,315,440.00	1,315,440.00	1,315,440.36
Garden State Trust	09-206	183,628.00	183,628.00	183,628.00
Watershed Aid	09-207			
Municipal Relief Fund				
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	09-001	1,499,068.00	1,499,068.00	1,499,068.36



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

	FCOA	Anticipated		Realized in Cash in 2025
		2026	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:	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxxx

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

	FCOA	Anticipated		Realized in Cash in 2025
		2026	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:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx

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

	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	11-001	-	-	-



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

	FCOA	Anticipated		Realized in Cash In 2025
		2026	2025	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
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 Oploid 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	10-621			-
Safe & Secure Communities	10-501		12,750.00	12,750.00
Department of Justice Grant	10-502		3,245.00	3,245.00
AERF	10-596		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 Cash In 2025
		2026	2025	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>Private Revenues Offset with Appropriations (Continued):</b>	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	177,503.16	4,690,407.68	4,690,407.68





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

	FCOA	Anticipated		Realized in Cash In 2025
		2026	2025	
<b>GENERAL REVENUES</b>				
<b>Summary of Revenues</b>				
1. Surplus Anticipated (Sheet 4, #1)	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:				
Total Section A: Local Revenues	09-001	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	06-002	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:				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	23,614,127.55	22,140,154.39	XXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXX
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 2026 By Emergency Appropriation	Total for 2026 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT FUNCTIONS:</b>							
General Administrative	20-100				-		-
Salaries and Wages	20-100 1	130,000.00	60,000.00		55,000.00	51,821.46	3,378.54
Other Expenses	20-100 2	32,250.00	6,500.00		6,500.00	5,937.03	562.97
Mayor and Committee	20-110				-		-
Salaries and Wages	20-110 1	72,000.00	69,000.00		71,000.00	70,728.73	271.27
Other Expenses	20-110 2	5,000.00	7,000.00		7,000.00	4,399.29	2,600.71
Municipal Clerk	20-120				-		-
Salaries and Wages	20-120 1	261,000.00	250,000.00		255,000.00	252,448.76	2,551.24
Other Expenses	20-120 2	96,000.00	75,000.00		85,000.00	69,854.23	15,145.77
Financial Administration	20-130				-		-
Salaries and Wages	20-130 1	245,000.00	300,000.00		318,500.00	308,645.99	7,854.01
Other Expenses	20-130 2	102,250.00	60,000.00		70,000.00	69,167.89	832.31
Audit Services	20-135				-		-
Other Expenses	20-135 2	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 1	250,000.00	250,000.00		237,500.00	237,143.33	356.67
Tax Sale Cost/lien Redemption	20-145 2	5,000.00	5,000.00		-		-
Miscellaneous Other Expense	20-145 2	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	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2026 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
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	39,076.51	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	2,400.00	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**

B. 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	2	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	1	458,250.00	455,000.00	455,000.00	448,340.22	6,659.78
Other Expenses	26-290	2	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	1	320,000.00	300,000.00	310,000.00	305,248.57	4,751.43
Other Expenses	26-305	2	151,250.00	150,000.00	150,000.00	137,390.08	12,609.92
Bulk Property Maintenance / Demolition	26-305	2	10,000.00	25,000.00	1,495.00		1,495.00
Recycling	26-305				-		-
Salaries and Wages	26-305	1	426,000.00	425,000.00	400,000.00	386,122.10	13,877.90
Other Expenses	26-305	2	45,000.00	45,000.00	45,000.00	28,464.71	16,535.29
Buildings and Grounds	26-310				-		-
Salaries and Wages	26-310	1	135,000.00	160,000.00	160,000.00	150,351.73	9,648.27
Other Expenses	26-310	2	241,500.00	200,000.00	200,000.00	185,085.02	14,914.98
Vehicle Maintenance	26-315				-		-
Salaries and Wages	26-315	1	240,000.00	245,000.00	245,000.00	226,911.23	18,088.77
Other Expenses	26-315	2	170,000.00	180,000.00	180,000.00	130,089.89	49,910.11

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025		
		(A) Operations - within "CAPS" - (continued)	for 2026	for 2025	for 2026 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 (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
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	30,769.20	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	-
					-		-
					-		-
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**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
Uniform Construction Code - Appropriations	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code							
Construction Official							
Salaries and Wages	22-195 1	475,000.00	485,000.00		504,000.00	497,671.52	6,328.48
Other Expenses	22-195 2	32,500.00	35,000.00		35,000.00	28,222.73	6,777.27

**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)							
Uniform Construction Code - Appropriations	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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8. GENERAL APPROPRIATIONS

CURRENT FUND - APPROPRIATIONS

(A) Operations - within "CAPS" - (continued)	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
UNCLASSIFIED:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Common Operating Functions					-		-
Municipal Alliance Council	30-411	2	17,000.00	17,000.00	17,000.00	15,841.01	1,158.99
Celebration of Public Events	30-420				-		-
Other Expenses	30-420	2	7,500.00	7,500.00	2,500.00		2,500.00
Accumulated Sick and Vacation Dedicated Fund	30-415	2	100,000.00	200,000.00	223,500.00	223,500.00	-
Reserve for Disputed Contract Adjustments	30-429	1	5,000.00	15,000.00	5,000.00		5,000.00
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**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 FY 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
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				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 Fireman'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	3,485,789.85	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  (A) Operations - Excluded from "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
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "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	
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	-
<b>Total Interlocal Municipal Service Agreements</b>	<b>42,899</b>							



**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	41-869						
Safe & Secure Communities	40-501	45,150.00	45,150.00		45,150.00	45,150.00	-
2024 NJDOT - Letiz 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	-
Bulleproof Vest -2022	40-512				-		-
Drunk Driving Enforcement Fund	40-516		35,222.47		35,222.47	35,222.47	-
County 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  (A) Operations - Excluded from "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 and Private Programs Offset by Revenues (cont)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-	-	-
					-	-	-
					-	-	-
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					-	-	-
					-	-	-
					-	-	-
Total Public and Private Programs Offset by Revenues	40-999	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
Detail:							
Salaries & Wages	34-305	565,150.00	547,900.00	-	547,900.00	538,358.22	9,541.78
Other Expenses	34-305	184,638.16	4,739,942.68	-	4,739,942.68	4,738,482.13	1,460.55

CURRENT FUND - APPROPRIATIONS

B. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "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
Down Payments on Improvements	44-902				-		-
Capital Improvement Fund	44-901	100,000.00	-	XXXXXXXXXX	-		-
Information Technology/Recording Equipment	44-904	25,000.00	20,000.00		20,000.00	11,991.03	8,008.97
Purchase/Repair of Police/Twp Vehicles		70,000.00			-		-
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**CURRENT FUND - APPROPRIATIONS**

B. 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
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)							XXXXXXXXXX
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<b>Total Municipal Debt Service Excluded from "CAPS"</b>	45,999	3,706,185.00	3,721,141.52	-	3,721,146.52	3,712,865.14	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 - Municipal - Excluded from "CAPS"							
(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:4-59)	46-875			XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871			XXXXXXXXXX	-		XXXXXXXXXX
	46-892			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
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	8,215.05	-	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. 40:44-	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	34-399	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	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
(J) Expenditures - Local School -	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406						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
(K) District School Purposes (I) and (J) - Excluded from "CAPS"	29-410						XXXXXXXXXX
(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	XXXXXXXXXX	313,292.53	313,292.53	XXXXXXXXXX
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**

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	23,949,419.85	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	42-899	-	-	-	-	-	-	
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	185,000.00	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	XXXXXX	
(E) Total Deferred Charges (Sheet 28)	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	50-888	261,382.13	313,292.53	XXXXXXXXXX	313,292.53	313,292.53	XXXXXXXXXX	
Total General Appropriations	34-499	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	
<b>14. DEDICATED REVENUES FROM</b>				
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
<b>15. APPROPRIATIONS FOR ASSESSMENT DEBT</b>				
Payment of Bond Principal	51-920	375,000.00	375,000.00	375,000.00
Payment of Bond Anticipation Notes	51-825	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	
<b>14. DEDICATED REVENUES FROM</b>				
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899			
<b>15. APPROPRIATIONS FOR ASSESSMENT DEBT</b>				
Payment of Bond Principal	52-970			
Payment of Bond Anticipation Notes	52-975			
Total Utility Assessment Appropriations	52-999			

**DEDICATED ASSESSMENT BUDGET UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-999	-	-	-
<b>15. APPROPRIATIONS FOR ASSESSMENT DEBT</b>				
		<b>Appropriated</b>		<b>Expended 2025</b>
Payment of Bond Principal	53-920	2026	2025	Paid or Charged
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, Eschreaf, 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, Accumulated Absences; 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)	228,201.72
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	-
<b>Total Assets</b>	<b>23,413,442.81</b>

**LIABILITIES, RESERVES AND SURPLUS**

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

School Tax Levy Unpaid	10,600,910.27
Less: School Tax Deferred	5,236,297.00
*Balance Included in Above "Cash Liabilities"	5,384,613.27

**COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS**

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	2,139,278.27	2,139,244.84
<b>CURRENT REVENUE ON A CASH BASIS:</b>	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
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>	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	119,255.23
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	2,139,278.27	2,139,278.27

\*Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2026 Budget**

Surplus Balance, December 31	1,361,099.32
Current Surplus Anticipated in 2026 Budget	1,100,000.00
Surplus Balance Remaining	261,099.32

(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.

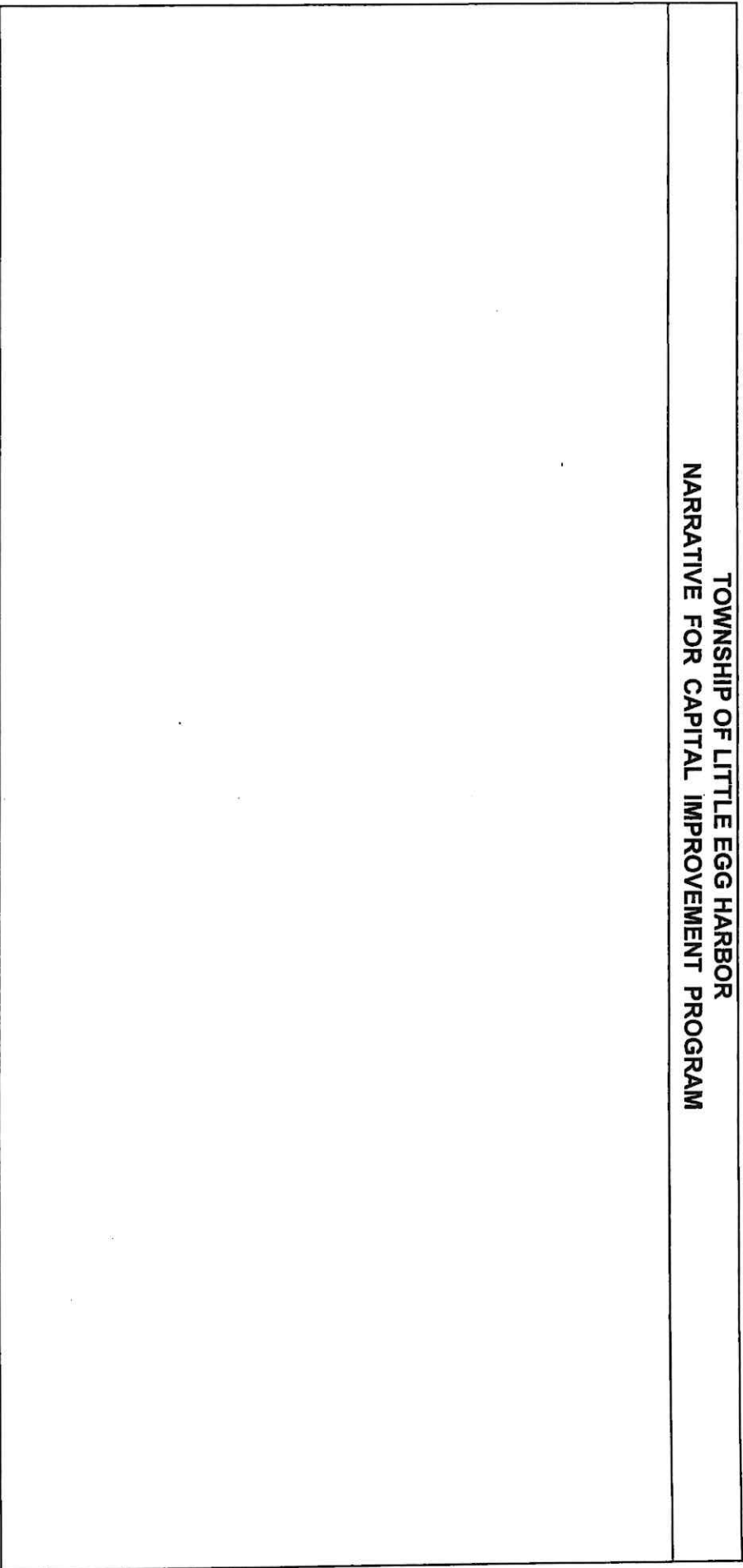
**CAPITAL BUDGET**

- 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 LITTLE EGG HARBOR  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**





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

Local Unit TOWNSHIP OF LITTLE EGG HARBOR

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

Local Unit                      TOWNSHIP OF LITTLE EGG HARBOR

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	
<b>TOTAL - ALL PROJECTS</b>	XXXXX	14,500,000.00	-	-	-	-	-	-	14,500,000.00

Sheet 40b - Totals









**6 YEAR CAPITAL PROGRAM - 2026 to 2031**  
**SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit \_\_\_\_\_ TOWNSHIP OF LITTLE EGG HARBOR

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	
<b>TOTAL - THIS PAGE</b>											



**SECTION 2 - UPON ADOPTION FOR YEAR 2026**

RESOLUTION 2026-104

Be it Resolved by the LITTLE EGG HARBOR County of OCEAN TOWNSHIP that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 23,614,127.55 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
- (d) \$ 239,416.00 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ - (Item 5 Below) Minimum Library Tax

Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.

**RECORDED VOTE**  
(Insert last name)

Ayes	Nays	Abstained	Absent
LANEY			
MAXWELL			
SCIBETTA			
CARRARA			
KEMP			

**SUMMARY OF REVENUES**

1. General Revenues				
Surplus Anticipated		08-100	\$	1,095,000.00
Miscellaneous Revenues Anticipated		13-099	\$	4,095,862.64
Receipts from Delinquent Taxes		15-499	\$	65,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)		07-190	\$	23,614,127.55
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:				
Item 6, Sheet 42	07-195	\$	-	
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-	
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:				
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191			
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192		\$	-
Total Revenues	13-299		\$	28,869,990.19

## SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:		XXXXXX	XXXXXXXXXXXXXX
<u>Within "CAPS"</u>		XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent		34-201	\$ 20,491,930.00
(e) Deferred Charges and Statutory Expenditures - Municipal		34-209	\$ 3,499,539.85
(g) Cash Deficit		46-885	\$ -
<u>Excluded from "CAPS"</u>		XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"		34-305	\$ 707,738.16
(c) Capital Improvements		44-999	\$ 195,000.00
(d) Municipal Debt Service		45-999	\$ 3,706,185.00
(e) Deferred Charges - Municipal		46-999	\$ 8,215.05
(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	\$ 261,382.13
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)		07-195	
<u>Total Appropriations</u>		34-499	\$ 28,869,990.19

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 \_\_\_\_\_ 9th day of \_\_\_\_\_ April \_\_\_\_\_, 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 \_\_\_\_\_ 9th day of \_\_\_\_\_ April \_\_\_\_\_, 2026, \_\_\_\_\_, Clerk  
*Klettera@leht.com*  
*Signature*

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		Expanded 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:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-385-1	77,197.19	74,948.72	25,264.55	49,684.17
					Other Expenses	54-385-2	60,000.00			
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Interest Income	54-113			25,909.03	Salaries & Wages	54-375-1				
					Other Expenses	54-372-2				
Reserve Funds:	54-101	281,127.18	195,000.00		Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					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				
					Down Payments on Improvements	54-902-2				
					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Payment of Bond Principal	54-920-2	15,316.00	15,014.00	15,014.00	xxxxxxx
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2	182,250.00	162,250.00	162,250.00	xxxxxxx
					Interest on Bonds	54-930-2	230.00	532.00	532.00	xxxxxxx
					Interest on Notes	54-935-2	185,550.00	181,104.00	181,104.00	xxxxxxx
					Reserve for Future Use	54-950-2				
					Total Trust Fund Appropriations:	54-499	500,543.18	433,846.72	384,184.55	49,684.17
<b>Summary of Program</b> Year Referendum Passed/Implemented: 5/10/2001 (Case) Rate Assessed: \$ 0.0100 Total Tax Collected to date: \$ Total Expended to date: \$ Total Acreage Preserved to date: (Acres) Recreation land preserved in 2025: (Acres) Farmland preserved in 2025: (Acres)										