

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF BRADLEY BEACH

COUNTY: MONMOUTH

<u>Al Gubitosi</u> Mayor's Name	<u>December 31, 2028</u> Term Expires
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Municipal Officials	
<u>Erica Kostyz</u> Municipal Clerk	<u>4/28/2020</u> Date of Orig. Appt.
<u>Colleen Castronova</u> Tax Collector	<u>C-2036</u> Cert. No.
<u>Mitchell Seim</u> Chief Financial Officer	<u>T-0937</u> Cert. No.
<u>Robert W. Swisher</u> Registered Municipal Accountant	<u>N-1930</u> Cert. No.
<u>Greg Cannon</u> Municipal Attorney	<u>439</u> Lic. No.

Official Mailing Address of Municipality

Bradley Beach Municipal Building
701 Main Street
Bradley Beach, NJ 07720

Fax #: 732-775-1782

Governing Body Members	
Name	Term Expires
<u>Jane DeNoble</u>	<u>12/31/2028</u>
<u>Shana Greenblatt</u>	<u>12/31/2028</u>
<u>Paul Nowicki</u>	<u>12/31/2028</u>
<u>Mitchell Karp</u>	<u>12/31/2028</u>

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of BRADLEY BEACH, County of MONMOUTH for the Fiscal Year 2026

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

Be it Further Resolved, that said Budget be published on the official website https://www.bradleybeachnj.gov/ on May 7th, 2026;

Also, if applicable, it will be advertised in the following on-line publication of The New Coaster on May 7th, 2026.

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

RECORDED VOTE

(Insert Last Name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of BRADLEY BEACH, County of MONMOUTH, on May 5th, 2026.

A Hearing on the Budget and Tax Resolution will be held at Bradley Beach Municipal Building, on June 4th, 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)}		10,640,079.83
2. Appropriations excluded from "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		3,431,808.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		3,431,808.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	98.74% Percent of Tax Collections	287,084.63
4. Total General Appropriations (Item 9, Sheet 29)	Building Aid Allowance 2026 - \$ for Schools-State Aid 2025 - \$ 	14,358,972.46
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		4,536,824.74
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)		8,969,118.72
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		-
(c) Minimum Library Tax		853,029.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Sewer Utility	Beach Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	12,197,749.16	2,145,415.08	2,919,000.00	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	12,197,749.16	2,145,415.08	2,919,000.00	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	11,881,309.73	2,047,578.38	3,228,269.70	-	-	-	-
Reserved	571,564.05	113,834.83	23,449.71	-	-	-	-
Unexpended Balances Canceled	389.21	1,235.29	758.19	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	12,453,262.99	2,162,648.50	3,252,477.60	-	-	-	-
Overexpenditures *	255,513.83	17,233.42	333,477.60	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	12,197,749.16
Cap Base Adjustment:	21,368.00
Subtotal	12,219,117.16
Exceptions Less:	
Total Other Operations	815,805.90
Total Uniform Construction Code	
Total Interlocal Service Agreement	128,250.00
Total Additional Appropriations	
Total Capital Improvements	262,000.00
Total Debt Service	533,404.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	1,708.19
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	265,000.00
Total Exceptions	2,006,168.09
Amount on Which CAP is Applied	10,212,949.07
2.0% CAP	204,258.98
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	10,417,208.05

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		10,417,208.05
Additions:		
New Construction (Assessor Certification)		64,990.88
2024 Cap Bank Available		5,955.11
2025 Cap Bank Available		
Total Additions		70,945.99
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>10,488,154.04</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>153,194.24</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>10,641,348.27</u>
Total General Appropriations for Municipal Purposes		<u>10,640,079.83</u>
<i>(Sheet 19, H-1)</i>		
Over or (Under) Appropriations Cap		<u>(1,268.44)</u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2026 \$ 2,370,594.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 358,250.00

2,012,344.00

Budgeted Group Insurance - Inside CAP 1,310,832.00

Budgeted Group Insurance - Utilities 315,112.00

Budgeted Group Insurance - Outside CAP 386,400.00

TOTAL 2,012,344.00

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

Health Benefits Waiver

Salaries and Wages \$ 17,500.00

"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	9,367,330
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029)	8,969,119
	398,211

Total Levy CAP Bank	398,211
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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	8,563,365.56
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	<u>8,563,365.56</u>
Plus 2% CAP Increase	<u>171,267.31</u>
ADJUSTED TAX LEVY	<u>8,734,632.87</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>8,734,632.87</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

8,734,632.87

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	410,400.00
Allowable Pension Obligations Increases	63,961.00
Allowable LOSAP Increase	150.00
Allowable Capital Improvements Increase	63,000.00
Allowable Debt Service and Capital Leases Inc.	30,584.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 568,095.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions 389.00

ADJUSTED TAX LEVY

9,302,338.87

Additions:

New Ratables - Increase for new construction	18,463,317
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.352</u>
New Ratable Adjustment to Levy	64,990.88
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

9,367,329.75

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

8,969,118.72

OVER OR (UNDER) 2% LEVY CAP

(398,211.02)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
1. Surplus Anticipated	08-101	1,160,000.00	1,405,000.00	1,405,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,160,000.00	1,405,000.00	1,405,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	20,000.00	20,000.00	20,000.00
Other	08-104	5,000.00	5,000.00	5,187.00
Fees and Permits	08-105	60,000.00	45,000.00	78,936.37
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	175,000.00	125,000.00	222,174.81
Other	08-109			
Interest and Costs on Taxes	08-112	40,000.00	35,000.00	53,981.07
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	185,000.00	185,000.00	187,256.17
Anticipated Utility Operating Surplus	08-114			
Cable TV Franchise Fees	08-229	39,018.00	40,977.00	40,977.00
Cell Tower Rental fee	08-229	70,000.00	70,000.00	71,435.39
Code Enforcement Permits	08-105	35,000.00	45,000.00	38,300.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	629,018.00	570,977.00	718,247.81

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	359,526.74	359,527.00	359,526.74
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund				
Total Section B: State Aid Without Offsetting Appropriations	09-001	359,526.74	359,527.00	359,526.74

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	170,000.00	170,000.00	200,539.00
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	170,000.00	170,000.00	200,539.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
 With Prior Written Consent of the Director of Local Government Services				
 Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court Services - Avon	11-108	40,000.00	37,250.00	38,000.00
Municipal Court Services - Allenhurst	11-108	62,000.00	52,000.00	55,430.00
Municipal Court Services - Neptune City	11-108	80,000.00		
Bradley Beach School District - Grounds Maintenance	11-108	2,000.00		
Neptune City - Vehicle Maintenance	11-108	40,000.00		
Neptune City - Salt Dome	11-108	2,000.00		
Neptune City Prisoner Holding System	11-108	16,000.00	16,000.00	4,166.68
Neptune City - Recreation Services	11-110	55,000.00		
Neptune City - Janitorial	11-108	25,380.00		
Manchester Township - Finance Assistance	11-108	54,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	376,380.00	105,250.00	97,596.68

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Public and Private Revenues	10-001	-	1,708.19	1,708.19

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Other Special				
 Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Other Special Items	08-004	1,661,900.00	64,983.51	49,343.21

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,160,000.00	1,405,000.00	1,405,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	629,018.00	570,977.00	718,247.81
Total Section B: State Aid Without Offsetting Appropriations	09-001	359,526.74	359,527.00	359,526.74
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	170,000.00	170,000.00	200,539.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	376,380.00	105,250.00	97,596.68
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	-	1,708.19	1,708.19
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	1,661,900.00	64,983.51	49,343.21
Total Miscellaneous Revenues	13-099	3,196,824.74	1,272,445.70	1,426,961.63
4. Receipts from Delinquent Taxes	15-499	180,000.00	180,000.00	228,203.62
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	4,536,824.74	2,857,445.70	3,060,165.25
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	8,969,118.72	8,563,365.56	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXXXX
c) Minimum Library Tax	07-192	853,029.00	776,937.90	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	9,822,147.72	9,340,303.46	9,414,813.28
7. Total General Revenues	13-299	14,358,972.46	12,197,749.16	12,474,978.53

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 Administration						-		-
Salary and Wages	20-101	1	185,000.00	120,000.00		170,000.00	169,710.96	289.04
Other Expenses	20-102	2	60,700.00	50,000.00		50,000.00	49,997.47	2.53
						-		-
Mayor and Council						-		-
Salary and Wages	20-110	1	14,400.00	14,400.00		14,400.00	14,400.00	-
Other Expenses	20-120	2	13,000.00	10,800.00		10,800.00	9,202.59	1,597.41
						-		-
Municipal Clerk						-		-
Salary and Wages	20-120	1	72,000.00	55,000.00		60,000.00	55,377.82	4,622.18
Other Expenses	20-120	2	64,200.00	58,000.00		58,000.00	57,966.34	33.66
						-		-
Human Resources						-		-
Salary and Wages	20-105	1	19,000.00	45,000.00		20,000.00	14,730.27	5,269.73
Other Expenses	20-105	2	8,200.00	7,800.00		7,800.00	7,692.72	107.28
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS:						-		-
Financial Administration						-		-
Salary and Wages	20-130	1	147,000.00	55,000.00		77,000.00	76,468.94	531.06
Other Expenses	20-130	2	31,250.00	70,000.00		70,500.00	70,370.07	129.93
						-		-
Audit Service						-		-
Other Expenses	20-135	2	19,000.00	10,000.00		10,000.00	2,963.75	7,036.25
						-		-
Revenue Administration						-		-
Salary and Wages	20-145	1	44,000.00	25,000.00		30,000.00	29,968.74	31.26
Other Expenses	20-145	2	11,250.00	11,750.00		7,750.00	5,257.37	2,492.63
						-		-
Tax Assesment Administration						-		-
Salary and Wages	20-150	1	47,000.00	40,000.00		43,500.00	43,125.00	375.00
Other Expenses	20-150	2	28,000.00	30,000.00		10,000.00	7,149.44	2,850.56
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS						-		-
Legal Services						-		-
Other Expenses	20-155	2	210,000.00	229,000.00		219,000.00	199,283.63	19,716.37
						-		-
Engineering Services and Costs						-		-
Other Expenses	20-165	2	90,000.00	115,000.00		85,000.00	78,765.13	6,234.87
Architect Services and Costs						-		-
Other Expenses	20-165	2	5,000.00	5,000.00		-		-
						-		-
						-		-
						-		-
LAND USE ADMINISTRATION						-		-
Municipal Land Use Law (N.J.S.A. 40:55D-1)						-		-
Planning Board:						-		-
Salary and Wages	21-180	1	21,000.00	20,000.00		20,000.00	19,508.68	491.32
Other Expenses	21-180	2	24,100.00	23,000.00		23,500.00	23,445.90	54.10
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
CODE ENFORCEMENT AND ADMINISTRATION						-		-
Other Code Enforcement Funtions (Code						-		-
Salary and Wages	22-196	1	162,000.00	130,000.00		110,000.00	110,000.00	-
Other Expenses	22-196	2	7,000.00	15,000.00		15,000.00		15,000.00
						-		-
INSURANCE						-		-
Liability Insurance	23-215	2	387,500.00	375,000.00		375,000.00	374,999.51	0.49
Workers Compensation Insurance	23-220	2	100,000.00	90,000.00		90,000.00	90,000.00	-
Employee Group Insurance	23-210	2	1,310,832.00	1,178,632.00		1,178,632.00	1,281,506.76	*
Health Benefit Waiver	23-222	2	17,500.00	15,000.00		15,000.00	15,000.00	-
						-		-
Stormwater Maintenance						-		-
Other Expenses	26-297	2	10,000.00	10,100.00		10,100.00	6,200.00	3,900.00
						-		-
Demolition of Buildings						-		-
Other Expenses	26-300	2		380,000.00		380,000.00	380,000.00	-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS						-	-	
Police						-	-	
Salary and Wages	25-240	1	2,684,786.00	2,475,000.00		2,475,000.00	2,627,639.07	*
Other Expenses	25-241	2	168,592.00	145,000.00		138,000.00	135,692.84	2,307.16
						-	-	
Police Dispatch/911						-	-	
Salary and Wages	25-250	1	179,500.00	206,200.00		191,200.00	168,865.43	22,334.57
Other Expenses	25-252	2	5,500.00	5,500.00		5,500.00	2,782.98	2,717.02
						-	-	
Office of Emergency Management						-	-	
Salary and Wages	25-252	1	18,500.00	20,700.00		15,700.00	15,037.30	662.70
Other Expenses	25-252	2	7,000.00	6,500.00		6,500.00	2,694.60	3,805.40
						-	-	
Aid to Volunteer Ambulance Company	25-260	2	55,000.00	55,000.00		55,000.00	55,000.00	-
						-	-	
Fire						-	-	
Other Expenses	25-265	2	95,000.00	95,000.00		95,000.00	90,062.64	4,937.36
						-	-	
						-	-	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS						-		-
Fire Prevention Bureau						-		-
Salary and Wages	25-265	1	12,000.00	14,500.00		10,500.00	9,740.43	759.57
Other Expenses	25-265	2	51,000.00	51,500.00		51,500.00	44,048.07	7,451.93
						-		-
Municipal Prosecutor						-		-
Salary and Wages	25-275	1				-		-
Other Expenses	25-275	2	18,000.00	15,000.00		18,000.00	17,109.42	890.58
Municipal Court						-		-
Salary and Wages	43-490	1	40,000.00	165,000.00		165,000.00	165,000.00	-
Other Expenses	43-490	2	7,250.00	10,000.00		10,000.00	5,017.85	4,982.15
Public Defender						-		-
Salary and Wages	43-495	2	5,000.00	5,000.00		5,000.00	4,400.00	600.00
Crossing Guards						-		-
Salary and Wages	25-241	1	18,000.00	18,000.00		18,000.00	11,909.67	6,090.33
Other Expenses	25-241	2	2,500.00	2,000.00		2,000.00	500.00	1,500.00
PUBLIC WORKS FUNCTIONS (STREETS AND ROADS)						-		-
Road Repair and Maintenance						-		-
Salary and Wages	26-290	1	495,000.00	425,000.00		345,000.00	340,745.19	4,254.81
Other Expenses	26-290	2	93,500.00	110,000.00		90,000.00	61,056.34	28,943.66

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Solid Waste Collection						-		-
Garbage and Trash Removal						-		-
Salary and Wages	26-305	1	140,000.00	160,000.00		115,000.00	106,346.28	8,653.72
Other Expenses	26-305	2	275,000.00	275,000.00		260,000.00	248,242.30	11,757.70
Snow Removal						-		-
Salary and Wages	26-291	1	15,000.00	16,500.00		26,500.00	7,111.98	19,388.02
Other Expenses	26-291	2	27,000.00	7,500.00		12,500.00	5,817.30	6,682.70
						-		-
Building and Grounds						-		-
Salary and Wages	26-310	1	506,000.00	400,000.00		627,000.00	601,100.64	25,899.36
Other Expenses	26-310	2	125,000.00	125,000.00		113,000.00	109,082.67	3,917.33
						-		-
Vehicle Maintenance						-		-
Salary and Wages	26-315	1	19,000.00	17,500.00		22,500.00	17,599.73	4,900.27
Other Expenses	26-315	2	69,250.00	80,000.00		70,000.00	69,182.34	817.66
HEALTH AND HUMAN SERVICES						-		-
Community Services Act						-		-
Other Expenses	27-331	2	12,500.00	12,500.00		12,500.00	3,127.20	9,372.80
PEOSHA - Hepatitis "B" Immunization	27-331	2		2,500.00		2,500.00		2,500.00
Safety Regulators Coordinator	27-331	2		750.00		750.00		750.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES FUNCTIONS						-		-
Environmental Commision						-		-
Other Expenses	27-335	2	3,000.00	3,000.00		3,000.00	1,606.63	1,393.37
Animal Control Services						-		-
Other Expenses	27-340	2	15,000.00	11,000.00		11,000.00	10,994.22	5.78
Contribution to Social Service Agencies						-		-
Other Expenses	27-331	2	8,500.00	8,500.00		8,500.00	7,440.00	1,060.00
						-		-
PARKS AND RECREATION FUNCTIONS						-		-
Recreation						-		-
Salary and Wages	28-370	1	55,000.00	82,000.00		89,500.00	89,500.00	-
Other Expenses	28-370	2	16,900.00	16,900.00		10,900.00	3,190.02	7,709.98
Celebration of Public Events						-		-
Salary and Wages	28-371	1				-		-
Other Expenses	28-371	2	57,400.00	20,000.00		20,000.00	19,529.84	470.16
Maintenance of Parks						-		-
Salary and Wages	28-372	1				-		-
Other Expenses	28-372	2	37,500.00	30,500.00		21,500.00	13,765.40	7,734.60
Senior Citizens Contribution						-		-
Other Expenses	27-365	2	4,000.00	4,000.00		4,000.00	4,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Arts Council						-		-
Other Expenses	28-373	2	5,000.00			-		-
Historical Museum Contribution						-		-
Other Expenses	28-374	2	2,000.00	2,000.00		2,000.00		2,000.00
Tourism						-		-
Salary and Wages	28-371	1	36,000.00	33,500.00		51,500.00	51,500.00	-
Other Expenses	28-371	2				-		-
Shade Tree Commision						-		-
Other Expenses	27-331	2	10,100.00	10,000.00		10,000.00	1,247.43	8,752.57
UTILITY EXPENSES AND BULK PURCHASES						-		-
Electricity	31-430	2	75,000.00	75,000.00		35,000.00	33,036.41	1,963.59
Street Lighting	31-435	2	70,000.00	60,000.00		60,000.00	57,816.88	2,183.12
Telephone	31-440	2	30,000.00	30,000.00		30,000.00	24,566.82	5,433.18
Heat-Gas	31-446	2	37,000.00	37,000.00		37,000.00	34,650.93	2,349.07
Gasoline	31-460	2	80,000.00	60,000.00		60,000.00	56,318.71	3,681.29
Telecommunications Costs	31-460	2	10,000.00	10,000.00		10,000.00	4,617.63	5,382.37
Water	31-460	2	35,000.00	35,000.00		35,000.00	31,671.29	3,328.71
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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	159,000.00	175,000.00		148,000.00	148,000.00	-
Other Expenses	22-195	2	42,000.00	40,000.00		37,000.00	35,091.42	1,908.58
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		9,042,210.00	8,854,032.00	-	8,804,032.00	8,746,546.99	312,998.84
B. Contingent	35-470	2	10,000.00	10,000.00	XXXXXXXXXX	10,000.00		10,000.00
Total Operations Including Contingent - within "CAPS"	34-201		9,052,210.00	8,864,032.00	-	8,814,032.00	8,746,546.99	322,998.84
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	5,089,186.00	4,713,300.00	-	4,845,300.00	4,893,386.13	104,552.94
Other Expenses (Including Contingent)	34-201	2	3,963,024.00	4,150,732.00	-	3,968,732.00	3,853,160.86	218,445.90

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
Overexpenditures of Appropriations	46-894	2	255,513.83	10,176.33	XXXXXXXXXX	10,176.33	10,176.33	XXXXXXXXXX
Overexpenditures of Appropriation Reserves	46-894	2		60,816.74	XXXXXXXXXX	60,816.74	60,816.74	XXXXXXXXXX
Trust Other - Deferred Charge	46-894	2			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"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

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		287,233.00	218,894.00		218,894.00	218,894.00	-
Social Security System (O.A.S.I.)	36-472		255,000.00	185,000.00		235,000.00	230,044.63	4,955.37
Consolidated Police & Fireman's Pension Fund	36-474		10,000.00	22,000.00		22,000.00	730.44	21,269.56
Police and Firemen's Retirement System of NJ	36-475		760,123.00	810,662.00		810,662.00	810,662.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		15,000.00	15,000.00		15,000.00	2,041.34	12,958.66
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		5,000.00	5,000.00		5,000.00		5,000.00
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		1,587,869.83	1,327,549.07	-	1,377,549.07	1,333,365.48	44,183.59
(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		10,640,079.83	10,191,581.07	-	10,191,581.07	10,079,912.47	367,182.43

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Maintenance of Free Public Library	29-390	2	853,029.00	776,937.90		776,937.90	729,067.25	47,870.65
						-		-
LOSAP	25-286	2	18,000.00	17,500.00		17,500.00	2,389.70	15,110.30
						-		-
						-		-
Group Health Insurance	23-215	2	386,400.00	21,368.00		21,368.00	21,368.00	-
						-		-
Pension Contributions						-		-
PFRS	23-221	2	-			-		-
PERS	23-221	2	-			-		-
						-		-
Contribution to Affordable Housing	23-221	2	200,000.00			-		-
						-		-
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
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						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		1,457,429.00	815,805.90	-	815,805.90	752,824.95	62,980.95

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Municipal Court Services						-		-
Avon	42-108	2	40,000.00	37,250.00		37,250.00	25,818.30	11,431.70
Allenhurst	42-108	2	62,000.00	52,000.00		52,000.00	23,728.36	28,271.64
Neptune City	42-108	2	80,000.00			-		-
	42-108	2				-		-
Bradley Beach School District - Ground Maintenance	42-107	2	2,000.00			-		-
Neptune City - Vehicle Maintenance	42-105	2	40,000.00	35,000.00		35,000.00	28,086.67	6,913.33
Neptune City - Salt Dome	42-105	2	2,000.00	2,000.00		2,000.00		2,000.00
Avon - Salt Dome	42-105	2		2,000.00		2,000.00		2,000.00
						-		-
Neptune City - Recreation Services	42-110	2	55,000.00			-		-
						-		-
Neptune City - Prisoner Holding Systems	42-109	2	16,000.00			-		-
						-		-
Neptune City - Janitorial	42-111	2	25,380.00			-		-
						-		-
Manchester Township - Finance Assistance	42-109	2	54,000.00			-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		376,380.00	128,250.00	-	128,250.00	77,633.33	50,616.67

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899				-	-	-	
					-	-	-	
NJ Body Armor Grant (Ch.159)		2		1,708.19	1,708.19	1,708.19	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS" (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		-	1,708.19	-	1,708.19	1,708.19	-
Total Operations - Excluded from "CAPS"	34-305		1,833,809.00	945,764.09	-	945,764.09	832,166.47	113,597.62
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	1,833,809.00	945,764.09	-	945,764.09	832,166.47	113,597.62

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		-	100,000.00	XXXXXXXXXX	100,000.00	100,000.00	-
Capital Outlay - Roof Repairs	44-905	2		40,000.00		40,000.00		40,000.00
Capital Outlay - Public Safety Vehicle	44-905	2		72,000.00		72,000.00	71,216.00	784.00
Capital Outlay - Street Lights	44-905	2		50,000.00		50,000.00		50,000.00
Capital Outlay - Police Car	44-905	2	75,000.00			-		-
Capital Outlay - Parking Lot Resurfacing	44-905	2	75,000.00			-		-
Capital Outlay - Kubotas	44-905	2	120,000.00			-		-
Capital Outlay - First Aid Building Repairs	44-905	2	30,000.00			-		-
Capital Outlay - Fire Hose and Oxygen Tanks			25,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		325,000.00	262,000.00	-	262,000.00	171,216.00	90,784.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		386,264.00	372,174.00		372,174.00	372,173.61	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		709,400.00			-		XXXXXXXXXX
Interest on Bonds	45-930		85,005.00	93,460.00		93,460.00	93,456.18	XXXXXXXXXX
Interest on Notes	45-935		83,480.00	46,000.00		46,000.00	46,000.00	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Principal & Interest Payments	45-942					-		XXXXXXXXXX
						-		XXXXXXXXXX
Capital Lease Obligations						-		XXXXXXXXXX
Principal	45-941	2	8,000.00	20,000.00		20,000.00	20,000.00	XXXXXXXXXX
Interest	45-941	2	850.00	1,770.00		1,770.00	1,385.00	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		1,272,999.00	533,404.00	-	533,404.00	533,014.79	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		3,431,808.00	1,741,168.09	-	1,741,168.09	1,536,397.26	204,381.62

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		3,431,808.00	1,741,168.09	-	1,741,168.09	1,536,397.26	204,381.62
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		14,071,887.83	11,932,749.16	-	11,932,749.16	11,616,309.73	571,564.05
(M) Reserve for Uncollected Taxes	50-899		287,084.63	265,000.00	XXXXXXXXXX	265,000.00	265,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		14,358,972.46	12,197,749.16	-	12,197,749.16	11,881,309.73	571,564.05

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
Summary of Appropriations		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	10,640,079.83	10,191,581.07	-	10,191,581.07	10,079,912.47	367,182.43
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	1,457,429.00	815,805.90	-	815,805.90	752,824.95	62,980.95
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	376,380.00	128,250.00	-	128,250.00	77,633.33	50,616.67
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	-	1,708.19	-	1,708.19	1,708.19	-
Total Operations Excluded from "CAPS"	34-305	1,833,809.00	945,764.09	-	945,764.09	832,166.47	113,597.62
(C) Capital Improvements	44-999	325,000.00	262,000.00	-	262,000.00	171,216.00	90,784.00
(D) Municipal Debt Service	45-999	1,272,999.00	533,404.00	-	533,404.00	533,014.79	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	287,084.63	265,000.00	XXXXXXXXXX	265,000.00	265,000.00	XXXXXXXXXX
Total General Appropriations	34-499	14,358,972.46	12,197,749.16	-	12,197,749.16	11,881,309.73	571,564.05

DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Operating Surplus Anticipated	08-501	750,000.00	450,000.00	450,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	750,000.00	450,000.00	450,000.00
Rents	08-503	1,696,482.42	1,695,415.08	1,715,427.64
Miscellaneous	08-505			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total Sewer Utility Revenues	08-599	2,446,482.42	2,145,415.08	2,165,427.64

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511		50,000.00	XXXXXXXXXX	50,000.00		50,000.00
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	61,000.00	57,000.00		57,000.00	57,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	103,000.00			-		XXXXXXXXXX
Interest on Bonds	55-522	24,600.00	25,666.00		25,666.00	25,532.50	XXXXXXXXXX
Interest on Notes	55-523	204,000.00	203,088.00		203,088.00	203,088.00	XXXXXXXXXX
NJIB Principal & Interest	55-524	94,077.00	95,600.00		95,600.00	94,498.21	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditures	55-550	17,233.42	415.08	XXXXXXXXXX	415.08	415.08	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	46,872.00	41,888.00		41,888.00	41,888.00	-
Social Security System (O.A.S.I.)	55-541	45,000.00	26,000.00		41,000.00	36,701.82	4,298.18
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	10,000.00	10,000.00		10,000.00		10,000.00
Defined Contribution Retirement Program	55-543	1,500.00	1,500.00		1,500.00		1,500.00
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL SEWER UTILITY APPROPRIATIONS	55-599	2,446,482.42	2,145,415.08	-	2,145,415.08	2,047,578.38	113,834.83

DEDICATED BEACH UTILITY BUDGET

10. DEDICATED REVENUES FROM BEACH UTILITY	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Operating Surplus Anticipated	08-501	339,026.00	674,000.00	674,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	339,026.00	674,000.00	674,000.00
Rents	08-503			
Bathing Badges	08-506	2,034,000.00	1,860,000.00	2,034,863.00
Miscellaneous	08-505			
Concession Rents	08-507	104,070.00	125,000.00	104,413.20
Parking Meter Fees	08-507	184,070.60	135,000.00	184,070.80
Locker Rental Fees	08-507	119,780.00	125,000.00	119,780.00
Reserve for Green Acres - Beach Operating	08-507			
Reserve for Sand Replenishment Costs - Beach Operating	08-507			
Reserve for Enhancements Donations - Beach Operating	08-507			
Beach Capital Fund Balance	08-509			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Badge Fee Increase	08-520	100,000.00		
Locker Rental Fees Increase	08-520	30,000.00		
Parking Meter Fee Increase	08-520	60,000.00		
Deficit (General Budget)	08-549			
Total Beach Utility Revenues	08-599	2,970,946.60	2,919,000.00	3,117,127.00

DEDICATED BEACH UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR BEACH UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512	-	225,000.00		225,000.00	201,550.29	23,449.71
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	182,737.00	175,827.00		175,827.00	175,826.39	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	30,612.00			-		XXXXXXXXXX
Interest on Bonds	55-522	19,946.00	26,045.00		26,045.00	25,749.91	XXXXXXXXXX
Interest on Notes	55-523	141,240.00	140,270.00		140,270.00	139,807.51	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED BEACH UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR BEACH UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure	55-550	333,477.60		XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	27,248.00	35,750.00		35,750.00	35,750.00	-
Social Security System (O.A.S.I.)	55-541	125,200.00	95,034.00		131,034.00	131,051.62	*
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
Defined Contribution Retirement Program	55-543				-		-
Police & Firemens Retirement System	55-544	76,186.00	90,074.00		90,074.00	90,074.00	-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL BEACH UTILITY APPROPRIATIONS	55-599	2,970,946.60	2,919,000.00	-	2,919,000.00	3,228,269.70	23,449.71

DEDICATED ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2026 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: Parking Offenses Adjudication Act Ch.14, P.L. 1985; Self Insurance; Hurricane Katrina Releif Fund Donation; Housing and Community Development Act 1974, Recycling Program, Developers Escrow Fund;Disposal of Forfeited property; Municipal Alliance on Alcholism and Drug Abuse (PL 1989 Ch. 51 & NJSA 40:15-25); Public Defender; Uniform Fire Safety; Relocation Assistance; Tourist Development Comm; Shade Tree Donations Community Development Block Grant Act of 1974, Recreation Trust Fund PL 1999 C292 & NJS 40:48-2.56; Memorial Day Parade & Craft Fair Donations NJSA 40A:5-29; Recreation Donations NJSA 40A:5-29; Accesability Enhancements at Beachfront Facilities Donations NJSA 40A:5-29; Lifeguard Equipment Donations NJSA 40A:5-29; Outside Employment of Off Duty Municipal Police Officer; Police Canine Vehicle 5k Donations NJSA 40A:5-29: k-9 unit; Bradley Beach Arts Council - Promoting Various Forms of Art Donations NJSA 40A:5-29; Office of Emergency Management Acceptance of Bequests/Gifts 40A:5-29; Storm Recovery Trust Fund PL 2013, Ch271 (NJSA 40A:4-62.1); Restore Bradley Beachfront Fountain Destroyed by "Hurri-Sandy" acceptance of Bequests/ Gifts 40A:5-29; Junior Lifeguard Program Acceptance of Bequests/ Gifts 40A:5-29; Memorial Bench Acceptance of Bequests/ Gifts 40A:5-29; BB 125th Dinner/ Dance Celebration donations 40A:5-29 Bradley Beach 100th Anniversary Centennial Acceptance of bequests / gifts NJSA40A:5-29, Accumulated Absences Trust

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

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025

ASSETS	
Cash and Investments	9,000,949.23
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	245,434.51
Tax Title Lien Receivable	2,171.38
Property Acquired by Tax Title Lien Liquidation	
Other Receivables	203,889.63
Deferred Charges Required to be in 2026 Budget	255,513.83
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	9,707,958.58

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	7,214,912.93
Reserves for Receivables	451,495.52
Surplus	2,041,550.13
Total Liabilities, Reserves and Surplus	9,707,958.58

School Tax Levy Unpaid	587,388.00
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	587,388.00

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	2,304,617.50	1,365,390.04
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 98.74%, 2024: 98.9%)	21,378,795.61	20,563,700.62
Delinquent Taxes	228,203.62	179,629.28
Other Revenues and Additions to Income	2,386,277.05	3,004,369.23
Total Funds	26,297,893.78	25,113,089.17
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	12,187,873.78	11,144,589.08
School Taxes (Including Local and Regional)	7,191,693.00	6,997,098.00
County Taxes (Including Added Tax Amounts)	5,037,289.33	4,675,910.92
Special District Taxes		
Other Expenditures and Deductions from Income	95,001.37	1,050.00
Total Expenditures and Tax Requirements	24,511,857.48	22,818,648.00
Less: Expenditures to be Raised by Future Taxes	255,513.83	10,176.33
Total Adjusted Expenditures and Tax Requirements	24,256,343.65	22,808,471.67
Surplus Balance, December 31	2,041,550.13	2,304,617.50

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	2,041,550.13
Current Surplus Anticipated in 2026 Budget	1,160,000.00
Surplus Balance Remaining	881,550.13

(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)
- 3 years exceeding minimum time period.
- Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

**BOROUGH OF BRADLEY BEACH
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Capital Improvement Program presented herewith is an estimated projection of Capital Projects for the next three years. It should be noted that the foregoing does not represent an appropriation of funds for purposes listed, but merely a plan of capital improvements that are being contemplated in 2026 and ensuing two years. A funding authorization is required in the form of a budget appropriation or capital ordinance before monies are available for projects outlined in this section.

Every effort has and will be made by the Mayor and Borough Council to plan improvements which are responsive to the needs of the community. Should anticipated needs arise, the capital program will be revised or amended accordingly.

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

Local Unit

BOROUGH OF BRADLEY BEACH

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	
GENERAL CAPITAL:		-							
DPW Center Relocation		5,400,000.00							5,400,000.00
Replace Sylvan Lake Bulkhead		500,000.00							500,000.00
Fire Department - Parking Lot Resurfacing		44,000.00							44,000.00
5th Avenue Improvements		925,000.00							925,000.00
Vehicles & Equipment		269,600.00		120,000.00					149,600.00
Paving Improvements		172,500.00		75,000.00					97,500.00
Public Safety Vehicle		75,000.00		75,000.00					
Street Light Repairs		50,000.00		50,000.00					
First Aid Building Repairs		25,000.00		25,000.00					
Fire Hose and Oxygen Tanks		30,000.00		30,000.00					
		-							
BEACH CAPITAL:		-							
Acquisition of Various Equipment & Vehicles		485,000.00							485,000.00
Beach Bulk Head Extension		5,025,000.00							5,025,000.00
		-							
SEWER CAPITAL:		-							
Sanitary Sewer Lining & Reconstruction - Phase 3		2,030,000.00							2,030,000.00
TOTAL - THIS PAGE	XXXXX	15,031,100.00	-	375,000.00	-	-	-	-	14,656,100.00

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

Local Unit BOROUGH OF BRADLEY BEACH

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

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

Local Unit

BOROUGH OF BRADLEY BEACH

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
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		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	15,031,100.00	-	375,000.00	-	-	-	-	14,656,100.00

**6 YEAR CAPITAL PROGRAM - 2026 to 2031
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

BOROUGH OF BRADLEY BEACH

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
GENERAL CAPITAL:		-							
DPW Center Relocation		5,400,000.00							
Replace Sylvan Lake Bulkhead		500,000.00							
Fire Department - Parking Lot Resurfacing		44,000.00							
5th Avenue Improvements		925,000.00							
Vehicles & Equipment		269,600.00							
Paving Improvements		172,500.00							
Public Safety Vehicle		75,000.00							
Street Light Repairs		50,000.00							
First Aid Building Repairs		25,000.00							
Fire Hose and Oxygen Tanks		30,000.00							
		-							
BEACH CAPITAL:		-							
Acquisition of Various Equipment & Vehicles		485,000.00							
Beach Bulk Head Extension		5,025,000.00							
		-							
SEWER CAPITAL:		-							
Sanitary Sewer Lining & Reconstruction - Phase 3		2,030,000.00							
TOTAL - THIS PAGE	XXXXX	15,031,100.00	XXXXXXXXXX	-	-	-	-	-	-

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

Local Unit

BOROUGH OF BRADLEY BEACH

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
GENERAL CAPITAL:	-			-						
DPW Center Relocation	5,400,000.00			270,000.00						
Replace Sylvan Lake Bulkhead	500,000.00			25,000.00						
Fire Department - Parking Lot Resurfacing	44,000.00			2,200.00						
5th Avenue Improvements	925,000.00			46,250.00						
Vehicles & Equipment	269,600.00			13,480.00						
Paving Improvements	172,500.00			8,625.00						
Public Safety Vehicle	75,000.00			3,750.00						
Street Light Repairs	50,000.00			2,500.00						
First Aid Building Repairs	25,000.00			1,250.00						
Fire Hose and Oxygen Tanks	30,000.00			1,500.00						
	-			-						
BEACH CAPITAL:	-			-						
Acquisition of Various Equipment & Vehicles	485,000.00			24,250.00						
Beach Bulk Head Extension	5,025,000.00			251,250.00						
	-			-						
SEWER CAPITAL:	-			-						
Sanitary Sewer Lining & Reconstruction - Phase 3	2,030,000.00			101,500.00						
TOTAL - THIS PAGE	15,031,100.00	-	-	751,555.00	-	-	-	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 9,052,210.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,587,869.83
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,833,809.00
(c) Capital Improvements	44-999	\$ 325,000.00
(d) Municipal Debt Service	45-999	\$ 1,272,999.00
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 287,084.63
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 14,358,972.46

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

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

Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2025	APPROPRIATIONS	FCOA	Appropriated		Expended 2025	
		2026	2025				for 2026	for 2025	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:			(Date)		Payment of Bond Principal	54-920-2				XXXXXXXXXX
Rate Assessed:		\$			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Tax Collected to date:		\$			Interest on Bonds	54-930-2				XXXXXXXXXX
Total Expended to date:		\$			Interest on Notes	54-935-2				XXXXXXXXXX
Total Acreage Preserved to date:			(Acres)		Reserve for Future Use	54-950-2				-
Recreation land preserved in 2025:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2025:			(Acres)							

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

Contracting Unit: **BOROUGH OF BRADLEY BEACH**

Year Ending: December 31, 2025

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

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

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

Date

Clerk of the Governing Body