

2026 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of SURF, 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 13th day of May, 2026 and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).
Certified by me, this 13th day of May, 2026

Christine Hannemann
Clerk
813 Long Beach Boulevard
Address
Surf City, NJ 08008
Address
(609) 494-2400
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.
Certified by me, this 13th day of May, 2026
Jerry Conaty
Registered Municipal Accountant
Lakewood NJ 08701
Address
1985 Cedar Bridge Road
Address
(732) 797-1333
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S.A. 40A:4-1 et seq.
Certified by me, this 13th day of May, 2026
Michael P. Gross
Chief Financial Officer

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: _____

DO NOT USE THESE SPACES

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the _____ BOROUGH _____ of _____ SURF _____ 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 _____ BOROUGH _____ of _____ SURF _____ does hereby approve the following as the Budget for the year 2026:

Ayes	Nays	Abstained
Absent		

RECORDED VOTE
(Insert Last Name)

Notice is hereby given that the Budget and Tax Resolution was approved by the _____ COUNCIL MEMBERS _____ of the _____ BOROUGH _____ of _____ SURF _____, County of _____ OCEAN _____, on _____ May _____ 13th _____, 2026.

A Hearing on the Budget and Tax Resolution will be held at _____ Leonard J Connors Municipal Building _____, on _____ June _____ 10th _____, 2026 at _____ 5 _____ o'clock _____ P.M. _____ at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2026	
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXXXXXX
		XXXXXXXXXXXXXX
1. Appropriations within "CAPS" -		7,881,423.00
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}		XXXXXXXXXXXXXX
2. Appropriations excluded from "CAPS" -		683,577.00
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		-
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		683,577.00
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		335,000.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	98.53%	Percent of Tax Collections
		Building Aid Allowance 2026 - \$ _____
		for Schools-State Aid 2025 - \$ _____
4. Total General Appropriations (Item 9, Sheet 29)		8,900,000.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		3,800,000.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		5,100,000.00
(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	WATER/SEWER		Utility	Utility	Utility	Utility	Utility	Utility
		Utility							
Budget Appropriations - Adopted Budget	8,634,500.00	3,125,000.00		-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	40,000.00								
Emergency Appropriations	-	-		-	-	-	-	-	-
Total Appropriations	8,674,500.00	3,125,000.00		-	-	-	-	-	-
Expenditures:									
Paid or Charged (Including Reserve for Uncollected Taxes)	7,826,246.07	2,305,834.26		-	-	-	-	-	-
Reserved	817,316.92	794,165.74		-	-	-	-	-	-
Unexpended Balances Canceled	30,937.01	25,000.00		-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	8,674,500.00	3,125,000.00		-	-	-	-	-	-
Overexpenditures *	-	-		-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2025	8,674,500.00	Allowable Operating Appropriations before	7,778,805.60
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	
Subtotal	<u>8,674,500.00</u>		
Exceptions Less:			
Total Other Operations	61,000.00	Additions:	
Total Uniform Construction Code		New Construction (Assessor Certification)	77,956.55
Total Interlocal Service Agreement		2024 Cap Bank Available	69,400.00
Total Additional Appropriations	130,000.00	2025 Cap Bank Available	73,424.28
Total Capital Improvements	<u>125,000.00</u>		
Total Debt Service		Total Additions	<u>220,780.83</u>
Transferred to Board of Education	67,670.00	Maximum Appropriations within "CAPS" Sheet 19 @	2.0%
Type I School Debt			
Total Public & Private Programs	334,550.00	Additional Increase to COLA rate.	3.5%
Judgements		Amount of Increase allowable.	1.5%
Total Deferred Charges	<u>330,000.00</u>		
Cash Deficit		Maximum Appropriations within "CAPS" Sheet 19 @	3.5%
Reserve for Uncollected Taxes	1,048,220.00		
Total Exceptions	<u>7,626,280.00</u>	Total General Appropriations for Municipal Purposes	<u>7,881,423.00</u>
Amount on Which CAP is Applied	152,625.60	(Sheet 19, H-1)	
2.0% CAP		Over or (Under) Appropriations Cap	<u>(232,557.63)</u>
Allowable Operating Appropriations before	7,778,805.60		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)			

Sheet 3b

NOTE: 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

"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	4,995,455 4,765,000 230,455 ----- 230,455 -----
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)	5,188,639 4,840,000 348,639 ----- 348,639 -----
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)	5,053,820 4,910,000 143,820 ----- 143,820 -----
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		492,459 -----

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2026 \$ 2,550,000.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 150,000.00

2,400,000.00

1,425,000.00

975,000.00

2,400,000.00

2,400,000.00

TOTAL

Instead of receiving Health Benefits, 8 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver \$ 60,000.00
Salaries and Wages

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

4,657,779.00

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

Exclusions:

Allowable Shared Service Agreements Increase	7,200.00
Allowable Health Insurance Costs Increase	72,310.00
Allowable Pension Obligations Increases	4,304.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	9,000.00
Allowable Debt Service and Capital Leases Inc.	334,550.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	
Add Total Exclusions	427,364.00
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	

ADJUSTED TAX LEVY

Additions:	
New Ratables - Increase for new construction	33,173,000
Prior Year's Local Purpose Tax Rate (per \$100)	0.235
New Ratable Adjustment to Levy	77,956.55
Amounts approved by Referendum	-
Levy CAP Bank Applied	-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	5,163,099.55
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES	5,100,000.00
OVER OR (UNDER) 2% LEVY CAP	(63,099.55)

(must be equal or under for Introduction)

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	4,910,000.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	334,550.00
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	9,000.00
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	4,566,450.00
Plus 2% CAP Increase	91,329.00
ADJUSTED TAX LEVY	4,657,779.00
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	4,657,779.00

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CURRENT FUND - ANTICIPATED REVENUES

	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
GENERAL REVENUES				
1. Surplus Anticipated	08-101	2,610,000.00	2,574,500.00	2,574,500.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,610,000.00	2,574,500.00	2,574,500.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Alcoholic Beverages	08-103	1,400.00	1,400.00	1,400.00
Other	08-104			
Fees and Permits	08-105	20,000.00	20,000.00	28,127.00
Fines and Costs:	XXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Municipal Court	08-110			
Other	08-109			
Interest and Costs on Taxes	08-112	26,038.94	25,476.01	39,927.13
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114	775,000.00	725,000.00	913,730.00
Beach Badge Fees				

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	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
GENERAL REVENUES				
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):	xxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	xxxxxx 10-001	xxxxxxxxxxxx 21,170.06	xxxxxxxxxxxx 61,732.99	xxxxxxxxxxxx 61,732.99

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	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:				
Utility Operating Surplus of Prior Year	XXXXXXX 08-116	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	08-117			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Summary of Revenues				
1. Surplus Anticipated (Sheet 4, #1)	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-101	2,610,000.00	2,574,500.00	2,574,500.00
3. Miscellaneous Revenues:	08-102	-	-	-
Total Section A: Local Revenues	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Total Section B: State Aid Without Offsetting Appropriations	08-001	822,438.94	771,876.01	983,184.13
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	09-001	166,391.00	166,391.00	166,391.14
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	08-002	80,000.00	90,000.00	87,009.30
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	11-001	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	08-003	-	-	-
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	10-001	21,170.06	61,732.99	61,732.99
Total Miscellaneous Revenues	08-004	-	-	-
4. Receipts from Delinquent Taxes	13-099	1,090,000.00	1,090,000.00	1,298,317.56
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	15-499	100,000.00	100,000.00	158,265.29
6. Amount to be Raised by Taxes for Support of Municipal Budget:	13-199	3,800,000.00	3,764,500.00	4,031,082.85
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
b) Addition to Local District School Tax	07-190	5,100,000.00	4,910,000.00	XXXXXX
c) Minimum Library Tax	07-191	-	-	XXXXXX
	07-192	-	-	XXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	5,100,000.00	4,910,000.00	5,182,867.60
7. Total General Revenues	13-299	8,900,000.00	8,674,500.00	9,213,950.45

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
General Government Functions:							
General Administration	20-100						
Salaries & Wages	20-101 1	95,000.00	95,000.00		90,000.00	68,857.48	21,142.52
Other Expenses	20-102 2	42,000.00	42,000.00		42,000.00	40,001.50	1,998.50
Human Resources (Personnel)	20-105						
Other Expenses	20-105 2	5,000.00	5,000.00		5,000.00	-	5,000.00
Mayor & Council							
Salaries & Wages	20-110 1	60,000.00	60,000.00		60,000.00	54,807.68	5,192.32
Other Expenses	20-110 2	7,500.00	7,500.00		7,500.00	6,404.34	1,095.66
Municipal Clerk							
Salaries & Wages	20-120 1	105,000.00	100,000.00		100,000.00	99,053.39	946.61
Other Expenses	20-120 2	11,000.00	16,000.00		16,000.00	9,053.22	6,946.78
Financial Administration (Treasury)							
Salaries & Wages	20-130 1	85,000.00	80,000.00		80,000.00	76,578.50	3,421.50
Other Expenses	20-130 2	20,000.00	20,000.00		20,000.00	13,684.31	6,315.69
Audit Services							
Other Expenses	20-135 2	25,000.00	26,000.00		26,000.00	21,966.67	4,033.33

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
Revenue Administration (Tax Collection)							
Salaries & Wages	20-145 1	65,000.00	67,500.00		67,500.00	52,217.10	15,282.90
Other Expenses	20-145 2	20,000.00	21,000.00		21,000.00	11,345.16	9,654.84
Tax Assessment Administration							
Salaries & Wages	20-150 1	21,000.00	22,500.00		22,500.00	18,132.94	4,367.06
Other Expenses	20-150 2	10,000.00	10,000.00		8,000.00	3,386.53	4,613.47
Legal Services							
Other Expenses	20-155 2	18,000.00	17,000.00		19,000.00	17,691.27	1,308.73
Offshore Wind O/E	20-155 2	20,000.00	30,000.00		30,000.00	30,000.00	-
Revision of Ordinances							
Other Expenses	20-155 2	2,500.00	2,500.00		2,500.00	-	2,500.00
Engineering Services							
Other Expenses	20-165 2	12,000.00	11,500.00		16,500.00	14,462.43	2,037.57
Review/Revision of Master Plan							
Other Expenses	20-165 2	2,500.00	5,000.00		5,000.00	510.00	4,490.00
Municipal Court							
Salaries & Wages	43-490 1	90,000.00	85,000.00		85,000.00	78,746.22	6,253.78
Other Expenses	43-490 2	10,000.00	11,000.00		11,000.00	4,392.77	6,607.23
Public Defender (P.L. 1997, c256)							
Other Expenses	43-495 2	2,000.00	1,850.00		1,850.00	1,659.75	190.25

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Land Use Administration:							
Land Use Board	21-180						
Salaries & Wages	21-180 1	10,000.00	11,000.00		11,000.00	5,971.70	5,028.30
Other Expenses	21-180 2	7,000.00	7,000.00		7,000.00	4,321.11	2,678.89
Code Enforcement and Administration:							
Other Code Enforcement Functions:							
Salaries & Wages	22-200 1	35,000.00	35,000.00		35,000.00	27,911.23	7,088.77
Other Expenses	22-200 2	3,000.00	3,000.00		3,000.00	1,408.81	1,591.19
Zoning Officer							
Salaries & Wages	22-200 1	30,000.00	30,000.00		30,000.00	23,221.52	6,778.48
Other Expenses	22-200 2	3,000.00	3,000.00		3,000.00	1,652.47	1,347.53
Insurance							
General Liability	23-210 2	110,000.00	105,000.00		105,000.00	98,699.14	6,300.86
Workers Compensation	23-215 2	155,000.00	150,000.00		150,000.00	146,952.21	3,047.79
Employees Group Health	23-210 2	1,425,000.00	1,390,000.00		1,390,000.00	1,252,671.68	137,328.32
Health Benefit Waiver							
Salaries & Wages	23-220 1	60,000.00	70,000.00		70,000.00	32,083.34	37,916.66

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2025		
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved	
Public Safety Functions:								
Police Department								
Salaries & Wages	25-241 1	1,550,000.00	1,500,000.00		1,485,000.00	1,411,691.33	73,308.67	
Other Expenses	25-242 2	77,000.00	70,000.00		70,000.00	68,580.90	1,419.10	
Police Dispatch/911								
Other Expenses	25-261	60,000.00	60,000.00		60,000.00	55,561.60	4,438.40	
Office of Emergency Management								
Salaries & Wages	25-252 1	3,500.00	3,500.00		3,500.00	2,250.00	1,250.00	
Other Expenses	25-252 2	5,000.00	5,000.00		5,000.00	4,451.74	548.26	
Aid to Volunteer Fire Company	25-255 2	30,000.00	30,000.00		30,000.00	30,000.00	-	
Fire Hydrant Service	25-265 2	125,000.00	125,000.00		125,000.00	125,000.00	-	
Municipal Prosecutors Office								
Other Expenses	25-275 2	12,500.00	12,500.00		12,500.00	7,791.63	4,708.37	

CURRENT FUND - APPROPRIATIONS

3. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public Works Functions:							
Streets & Roads Maintenance							
Salaries & Wages	26-292 1	190,000.00	175,000.00		190,000.00	172,736.00	17,264.00
Other Expenses	26-292 2	40,000.00	35,000.00		35,000.00	33,037.87	1,962.13
Solid Waste Collection							
Salaries & Wages	26-305 1	400,000.00	375,000.00		375,000.00	355,639.80	19,360.20
Other Expenses	26-305 2	60,000.00	75,000.00		55,000.00	13,336.38	41,663.62
Buildings & Grounds							
Salaries & Wages	26-310 1	165,000.00	160,000.00		160,000.00	155,398.37	4,601.63
Other Expenses	26-310 2	75,000.00	72,500.00		77,500.00	73,471.66	4,028.34
Vehicle Maintenance (Incl. Police Vehicles)							
Salaries & Wages	26-310 1	70,000.00	70,000.00		70,000.00	65,762.05	4,237.95
Other Expenses	26-310 2	100,000.00	95,000.00		110,000.00	100,174.07	9,825.93

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	
Health and Human Services Functions:								
Public Health Services (Board of Health)	27-330							
Salaries & Wages	27-331 1	3,250.00	3,250.00		3,250.00		2,214.00	1,036.00
Other Expenses	27-332 2	120,000.00	75,000.00		75,000.00		72,745.29	2,254.71
Environmental Health Services								
Salaries & Wages	27-335 1	2,500.00	4,000.00		4,000.00		-	4,000.00
Other Expenses	27-335 2	1,000.00	1,000.00		1,000.00		-	1,000.00
Animal Control Services								
Other Expenses	27-340 2	12,000.00	11,500.00		11,500.00		11,000.04	499.96
Contributions to Social Service Agencies								
Senior Citizen Center (NJS 40:48-9.4)	27-365 2	5,000.00	5,000.00		5,000.00		-	5,000.00
Health Care Facilities (NJS 44:5-2)	27-365 2	100.00	100.00		100.00		-	100.00
Mental Health Facilities (NJS40-48-9.4a)	27-365 2	100.00	100.00		100.00		-	100.00
Recreation Services & Programs								
Salaries & Wages	28-371 1	15,000.00	7,500.00		7,500.00		7,500.00	-
Other Expenses	28-371 2	3,000.00	2,500.00		2,500.00		-	2,500.00

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
Maintenance of Parks					-		-
Salaries & Wages	28-375 1	31,500.00	30,000.00		30,000.00	29,545.02	454.98
Other Expenses - Veterans Memorial Park	28-375 2	1,500.00	3,000.00		3,000.00	140.95	2,859.05
Other Expenses - Other Facilities	28-375 2	4,000.00	4,000.00		4,000.00	-	4,000.00
					-		-
Beach & Boardwalk Operations					-		-
Salaries & Wages	28-380 1	530,000.00	510,000.00		510,000.00	502,224.97	7,775.03
Other Expenses	28-380 2	105,000.00	105,000.00		105,000.00	93,624.68	11,375.32
					-		-
					-		-
					-		-
					-		-
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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
Other Expenses & Bulk Purchases:							
Electricity	31-430 2	40,000.00	33,000.00		33,000.00	26,991.30	6,008.70
Street Lighting	31-435 2	75,000.00	75,000.00		75,000.00	66,586.86	8,413.14
Telephone (exclud. equipment acquisition)	31-440 2	30,000.00	35,000.00		35,000.00	13,825.94	21,174.06
Gas (natural or propane)	31-446 2	32,500.00	30,000.00		30,000.00	24,764.12	5,235.88
Telecommunications costs	31-450 2	8,500.00	8,500.00		8,500.00	4,861.08	3,638.92
Gasoline	31-460 2	66,522.00	67,500.00		67,500.00	43,771.88	23,728.12
Landfill/Solid Waste Disposal Costs:							
Landfill/Solid Waste Disposal Costs	32-465						
Other Expenses	32-465 2	195,000.00	190,000.00		190,000.00	185,106.34	4,893.66

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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
State Uniform Construction Code							
Construction Official							
Salaries and Wages	22-195 1	34,500.00	40,000.00		40,000.00	19,707.40	20,292.60
Other Expenses	22-195 2	70,000.00	65,000.00		65,000.00	10,281.06	54,718.94
					-	-	-
					-	-	-
					-	-	-
					-	-	-
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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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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					-			
					-			
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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" - (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	155,142.00	131,847.00		131,847.00	131,847.00	-
Social Security System (O.A.S.I.)	36-472	281,500.00	280,000.00		280,000.00	247,290.42	32,709.58
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	473,809.00	454,133.00		454,133.00	454,133.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	18,000.00	18,000.00		18,000.00	13,541.82	4,458.18
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	3,000.00	3,000.00		3,000.00	1,923.24	1,076.76
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	931,451.00	886,980.00	-	886,980.00	848,735.48	38,244.52
(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	7,881,423.00	7,626,280.00	-	7,626,280.00	6,885,169.05	741,110.95

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"												
Recycling Tax (PL 2007.C311)												
Other Expenses	32-465 2	9,000.00	9,000.00		9,000.00	5,132.30		3,867.70				
Length of Service Awards Program (L.O.S.A.P.)	25-251 2	58,000.00	52,000.00		52,000.00			52,000.00				

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated					Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved	
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)								
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	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved	
(A) Operations - Excluded from "CAPS"								
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899	5,856.94	5,937.01		5,937.01	-	-	-
Clean Communities Program	40-770 1	14,599.05	14,719.52		14,719.52	14,719.52	-	-
Recycling Tonnage Grant	41-774 1	5,159.82	5,708.01		5,708.01	5,708.01	-	-
Body Armor Replacement Fund	41-700 2	1,411.19	1,305.46		1,305.46	1,305.46	-	-
CDBG - 2025	41-511 2		40,000.00		40,000.00	40,000.00	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
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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
(C) Capital Improvements - Excluded from "CAPS"					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Public and Private Programs Offset by Revenues:							
New Jersey Transportation Trust Fund Authority Act	XXXXXX 41-865	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Capital Improvements Excluded from "CAPS"	44-999	130,000.00	130,000.00	-	130,000.00	109,661.73	20,338.27

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
(D) Municipal Debt Service - Excluded from "CAPS"							
Payment of Bond Principal	45-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	100,000.00	100,000.00		100,000.00	100,000.00	XXXXXXXXXX
Interest on Bonds	45-930				-		XXXXXXXXXX
Interest on Notes	45-935	25,000.00	25,000.00		25,000.00		XXXXXXXXXX
Green Trust Loan Program:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
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					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS" (cont.)	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
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
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							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999	125,000.00	125,000.00	-	125,000.00	100,000.00	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"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES:							
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 & 40A:4-	46-871			XXXXXXXXXX			XXXXXXXXXX
18-04 Removal Undergrd Storage Tank/Monitoring	46-870	2,121.04		XXXXXXXXXX			XXXXXXXXXX
22-04 Road Reconstruction & Improvements	46-870	225,908.61		XXXXXXXXXX			XXXXXXXXXX
19-13 Replace/Repair of Various Bulkheads	46-870	717.45	200,000.00	XXXXXXXXXX	200,000.00		XXXXXXXXXX
23-02 Road Reconstruction & Improvements	46-870	23,908.61		XXXXXXXXXX			XXXXXXXXXX
22-09/23-14 Various Capital Improvements & Equip	46-870			XXXXXXXXXX			XXXXXXXXXX
Acquisition for Beach & Recreation Areas	46-870	81,894.29		XXXXXXXXXX			XXXXXXXXXX
19-11 Repair/Resurface Various Rds & Related Exp	46-870	-	134,550.00	XXXXXXXXXX	134,550.00		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	334,550.00	334,550.00	XXXXXXXXXX	334,550.00		XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480						XXXXXXXXXX
Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405			XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309	683,577.00	718,220.00	-	718,220.00	611,077.02	76,205.97

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
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
(J) Deferred Charges and Statutory 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 (Items (I) and (J)) - Excluded from "CAPS"	29-410						XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	683,577.00	718,220.00	-	718,220.00	611,077.02	76,205.97
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	8,565,000.00	8,344,500.00	-	8,344,500.00	7,496,246.07	817,316.92
(M) Reserve for Uncollected Taxes	50-899	335,000.00	330,000.00	XXXXXXXXXX	330,000.00	330,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499	8,900,000.00	8,674,500.00	-	8,674,500.00	7,826,246.07	817,316.92

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Summary of Appropriations							
(H-1) Total General Appropriations for	34-299	7,881,423.00	7,626,280.00	-	7,626,280.00	6,885,169.05	741,110.95
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Other Operations	34-300	67,000.00	61,000.00	-	61,000.00	5,132.30	55,867.70
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	-	-	-	-	-	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	27,027.00	67,670.00	-	67,670.00	61,732.99	-
Total Operations Excluded from "CAPS"	34-305	94,027.00	128,670.00	-	128,670.00	66,865.29	55,867.70
(C) Capital Improvements	44-999	130,000.00	130,000.00	-	130,000.00	109,661.73	20,338.27
(D) Municipal Debt Service	45-999	125,000.00	125,000.00	-	125,000.00	100,000.00	XXXXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	334,550.00	334,550.00	XXXXXXXXXXXX	334,550.00	334,550.00	XXXXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXXXX	-	-	XXXXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXXXX	-	-	XXXXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-999	335,000.00	330,000.00	XXXXXXXXXXXX	330,000.00	330,000.00	XXXXXXXXXXXX
Total General Appropriations	34-499	8,900,000.00	8,674,500.00	-	8,674,500.00	7,826,246.07	817,316.92

DEDICATED WATER/SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER/SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Operating Surplus Anticipated	08-501	1,250,000.00	1,100,000.00	1,100,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	1,250,000.00	1,100,000.00	1,100,000.00
Rents	08-503	1,900,000.00	1,900,000.00	2,363,116.38
Fire Hydrant Service		125,000.00	125,000.00	143,400.00
Miscellaneous	08-505			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Deficit (General Budget)	08-549			
Total WATER/SEWER Utility Revenues	08-599	3,275,000.00	3,125,000.00	3,606,516.38

DEDICATED WATER/SEWER UTILITY BUDGET - (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
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	25,000.00	25,000.00	XXXXXXXXXX	25,000.00	25,000.00	-
Capital Outlay	55-512	85,000.00	85,000.00		85,000.00	53,819.00	31,181.00
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	112,500.00			-		XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523	25,000.00	25,000.00		25,000.00		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER/SEWER UTILITY BUDGET - (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
11. APPROPRIATIONS FOR WATER/SEWER UTILITY							
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
Costs of Improvements Authorized:				XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
Improvements to Water/Sewer System	55-544			XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
Rehabilitation of Borough Water Tower	55-544	1,486.30	193,803.30	XXXXXXXXXX	193,803.30	XXXXXXXXXX	XXXXXXXXXX
Painting/Repairment N 14th St Water Tank	55-544	241,491.00	112,500.00	XXXXXXXXXX	112,500.00	XXXXXXXXXX	XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	38,786.00	32,960.00		32,960.00	32,960.00	-
Social Security System (O.A.S.I.)	55-541	40,000.00	45,000.00		45,000.00	19,663.58	25,336.42
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	4,936.70	4,936.70		4,936.70	1,151.94	3,784.76
Defined Contribution Retirement Plan	55-543	800.00	800.00		800.00	-	800.00
Judgements	55-531						XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL WATER/SEWER UTILITY APPROPRIATION	55-599	3,275,000.00	3,125,000.00	-	3,125,000.00	2,305,834.26	794,165.74

DEDICATED ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2026 from Animal Control State or ~~Federal Aid for Maintenance of Libraries~~ Request, Escheat, ~~Construction Code Fees Due Hackensack Meadowlands Development Commission~~; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; ~~Reimbursement of Sale of Gasoline to State Automobiles~~; State Training Fees - Uniform Construction Code Act; ~~Elder Americans Act - Program Contributions~~; ~~Municipal Alliance on Alcoholism and Drug Abuse - Program Income~~; ~~Veteran's Memorial Park~~; Municipal Public Defender; Donations Developer's Escrow; P.O.A.A.; Beach Wheels; Memorial Benches; Accumulated Absences; Recreation Donations; UCC Code Enforcement; Disposal of Forfeited Property; Abandoned/Vacant Property Code Enforcement; Affordable Housing Trust Spending Plan

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	9,565,694.23
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	40,000.00
Receivables with Offsetting Reserves:	xxxxxxx
Taxes Receivable	143,862.07
Tax Title Lien Receivable	1,191.31
Property Acquired by Tax Title Lien Liquidation	4,725.00
Other Receivables	17,603.61
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	9,773,076.22

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	4,622,553.66
Reserves for Receivables	207,381.99
Surplus	4,943,140.57
Total Liabilities, Reserves and Surplus	9,773,076.22

School Tax Levy Unpaid	3,187,520.39
Less: School Tax Deferred	568,107.75
*Balance Included in Above "Cash Liabilities"	2,619,412.64

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	5,650,955.20	6,052,708.54
CURRENT REVENUE ON A CASH BASIS:	xxxxxxxx	xxxxxxxx
Current Taxes:*(Percentage Collected 2025: 99.31%, 2024: 99.31%)	22,290,807.86	21,559,255.42
Delinquent Taxes	158,265.29	190,359.38
Other Revenues and Additions to Income	2,607,776.34	2,572,044.63
Total Funds	30,707,804.69	30,374,367.97
EXPENDITURES AND TAX REQUIREMENTS:	xxxxxxxx	xxxxxxxx
Municipal Appropriations	8,313,562.99	7,983,092.11
School Taxes (Including Local and Regional)	6,375,039.00	6,436,598.00
County Taxes (Including Added Tax Amounts)	11,062,901.26	10,300,827.22
Special District Taxes		
Other Expenditures and Deductions from Income	13,160.87	2,895.44
Total Expenditures and Tax Requirements	25,764,664.12	24,723,412.77
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	25,764,664.12	24,723,412.77
Surplus Balance, December 31	4,943,140.57	5,650,955.20

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	4,943,140.57
Current Surplus Anticipated in 2026 Budget	2,610,000.00
Surplus Balance Remaining	2,333,140.57

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

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.

**BOROUGH OF SURF
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The following Capital Improvement Program is considered necessary for sound municipal operation.

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

Local Unit **BOROUGH OF SURF**

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	
Acquisition of Radio System for Police Department		100,000.00			5,000.00			95,000.00	
Acquisition of Utility Pickup Truck		55,000.00			2,750.00			52,250.00	
Acquisition DPW Dump & Trash Truck		450,000.00			22,500.00			427,500.00	
Rehabilitation of Borough Property		240,000.00		80,000.00					160,000.00
Utility Capital Outlay		255,000.00		85,000.00					170,000.00
Improvements to Water/Sewer System		500,000.00			25,000.00			475,000.00	
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		-							
TOTAL - THIS PAGE	XXXX	1,600,000.00	-	165,000.00	56,250.00	-	-	1,049,750.00	330,000.00

3 YEAR CAPITAL PROGRAM - 2026 to 2028
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

BOROUGH OF SURF
Local Unit

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					5f	
				5a 2026	5b 2027	5c 2028	5d	5e		
Acquisition of Radio System for Police Department		100,000.00								
Acquisition of Utility Pickup Truck		55,000.00								
Acquisition DPW Dump & Trash Truck		450,000.00								
Rehabilitation of Borough Property		240,000.00			80,000.00	80,000.00				
Utility Capital Outlay		255,000.00			85,000.00	85,000.00				
Improvements to Water/Sewer System		500,000.00								
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TOTAL - THIS PAGE	XXXXX	1,600,000.00	XXXXXXXXXX	1,270,000.00	165,000.00	165,000.00	-	-	-	-

3 YEAR CAPITAL PROGRAM - 2026 to 2028
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

BOROUGH OF SURF

Local Unit

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			7d School
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	
Acquisition of Radio System for Police Department	100,000.00			5,000.00						
Acquisition of Utility Pickup Truck	55,000.00			2,750.00						
Acquisition DPW Dump & Trash Truck	450,000.00			22,500.00						
Rehabilitation of Borough Property	240,000.00	80,000.00	160,000.00	12,000.00						
Utility Capital Outlay	255,000.00	85,000.00	175,000.00	12,750.00						
Improvements to Water/Sewer System	500,000.00			25,000.00					500,000.00	
TOTAL - THIS PAGE	1,800,000.00	165,000.00	335,000.00	80,000.00					500,000.00	

**3 YEAR CAPITAL PROGRAM - 2026 to 2028
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit **BOROUGH OF SURF**

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		
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TOTAL - ALL PROJECTS	1,600,000.00	165,000.00	335,000.00	80,000.00				500,000.00				

Sheet 40d - Totals

BOROUGH OF SURF OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2025	APPROPRIATIONS	FCOA	Appropriated		Expended 2025	
		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				
					Other Expenses	54-385-2				
Interest Income	54-113				Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-375-1				
Reserve Funds:	54-101				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										
Year Referendum Passed/Implemented:					Down Payments on Improvements	54-902-2				
Rate Assessed:					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Payment of Bond Principal	54-920-2				XXXXXXXXXX
Total Tax Collected to date:					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Expended to date:					Interest on Bonds	54-930-2				XXXXXXXXXX
Total Acreage Preserved to date:					Interest on Notes	54-935-2				XXXXXXXXXX
Recreation land preserved in 2025:					Reserve for Future Use	54-950-2				XXXXXXXXXX
Farmland preserved in 2025:					Total Trust Fund Appropriations:	54-499				

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	56-190				XXXXXXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Reserve Funds:	56-101									
Total Trust Fund Revenues:	56-299									
Summary of Program										
Year Referendum Passed/Implemented:										
Rate Assessed:										
Total Tax Collected to date:										
Total Expended to date:										
						Total Trust Fund Appropriations:	56-499			

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

Contracting Unit: BOROUGH OF SURF 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.

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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.

13-May
Date

Christine Hannemann
Clerk of the Governing Body

