

General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**

Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.

- g) In all applicable signature lines, insert the email address of the applicable official.
- h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**

Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included)**.

Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included)**.

- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- m)

n) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

****Instructions to Complete the 2025 to 2026 "Data Rollover" Process****

- a) Download from FAST or have saved on your computer the 2025 adopted budget workbook.

b) On the 2026 budget, navigate to the "Key Inputs" tab.

****IMPORTANT: Macros must be enabled in excel in order for the data rollover process to run successfully.****

c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.

d) First, click the button for current fund. It will prompt you to select your 2025 adopted excel budget from your computer.

Once the 2025 adopted budget is selected, the function runs automatically. **WARNING: The functionality may cause the screen to**

e) **briefly flash rapidly.**

Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same

f) as the current fund process.

g) Once complete, review the 2026 template to ensure information has successfully copied from the 2024 adopted budget.

PLEASE NOTE:

If an incorrect version of the budget template was used in 2025, the budget data may not migrate properly to the 2025 budget template.

Information Required for Municipal Budget Document:		Municipal Budget Version 2026.0 Responses and Data		
Name and County of Municipality	Freehold Township, Monmouth County			
Full Name of Municipality	TOWNSHIP OF FREEHOLD			
County of Municipality	MONMOUTH			
Name of Municipality	FREEHOLD			
Type	TOWNSHIP			
Governing Body Type	COMMITTEEPERSONS			
Location	Municipal Town Hall			
Address	1 Municipal Plaza			
Address	Freehold, New Jersey 07728			
Phone	(732) 294-2000			
Fax	(732) 863-9095			
		Cert #	Date of Original Appt.	
Clerk	Sanabel Abouzeina	C-1932	6/1/2019	
Tax Collector	Elizabeth M. Kiernan	T-1559		
Chief Financial Officer	Jeffrey C. Elsasser	N-1644		
Registered Municipal Accountant	Robert W. Swisher	439		
Municipal Attorney	Asbury Park Press			
Website URL for Publishing	https://www.twp.freehold.nj.us/627/Legal-Public-Notices			
Date of Website Posting		#N/A	#N/A	
On-line Publication for Publishing	Asbury Park Press	4/28/2026		
Date of On-line Publication Posting				
	Day	Month		
Date of Introduction	23rd	March	3/23/2026	36 day(s) between intro and hearing
Date of Public Hearing	28th	April	4/28/2026	
Time of Public Hearing	8:00 PM			
Net Valuation Taxable Current	10,641,987,700			
Net Valuation Taxable Prior	10,205,884,800			
	436,102,900			
Budget Year	2026	Budget Year Type:	Calendar Year	<i>Calendar or State Fiscal</i>
Municipal Code	1316			

How many utilities does municipality have?*	1	<i>*One (1) utility listed by default. Select "0" if you do not have any utilities.</i>		
Utility #	Utility Name	Utility Type	Capital Improvement Program	
Utility 1	Water/Sewer	Water & Sewer	# of Years	6
Utility 2			Beginning Year	2026
Utility 3			Ending Year	2031
Utility 4				
Utility 5				
Utility 6				
Utility Assessment (Tab 37)				
Utility Assessment (Tab 38)				

Page Count - Standard or Expanded:	Start with "Standard" and move to "Expanded" only as needed.		
Grant Revenues (Sheet 9)	Standard	"Standard" will provide two (2) sheets for Grant Revenues.	
Other Special Item Revenues (Sheet 10)	Standard	"Standard" will provide two (2) sheets for Other Special Items of Revenue.	
General Appropriations (Sheet 15)	Standard	"Standard" will provide nine (9) sheets for General Appropriations.	
Grant Appropriations (Sheet 24)	Standard	"Standard" will provide three (3) sheets for Grant Appropriations.	
Capital Improvements (Sheets 40b, 40c, 40d)	Standard	"Standard" will provide three (3) sheets per section.	

Hide/Unhide "Summary" Tabs:	
Summary Data, Budget Summary, Tax Summary	Unhidden

2026 Municipal Budget

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

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2026		2025
1. Surplus	12,848,714.00		11,779,716.27
2. Total Miscellaneous Revenues	15,812,619.50		14,200,098.30
3. Receipts from Delinquent Taxes	1,075,000.00		925,000.00
4. a) Local Tax for Municipal Purposes	25,993,145.01		25,210,503.29
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	25,993,145.01		25,210,503.29
Total General Revenues	55,729,478.51		52,115,317.86

Summary of Appropriations	2026 Budget		Final 2025 Budget
1. Operating Expenses: Salaries & Wages	19,541,199.00		18,553,250.00
Other Expenses	17,591,802.92		17,187,569.41
2. Deferred Charges & Other Appropriations	6,903,319.59		6,597,011.29
3. Capital Improvements	500,000.00		400,000.00
4. Debt Service (Include for School Purposes)	8,983,275.00		7,404,100.00
5. Reserve for Uncollected Taxes	2,200,000.00		1,973,387.16
Total General Appropriations	55,719,596.51		52,115,317.86
Total Number of Employees			

2026 Dedicated	Water/Sewer	Utility Budget		
Summary of Revenues		Anticipated		
		2026		2025
1. Surplus		3,951,567.10		4,239,829.50
2. Miscellaneous Revenues		13,166,086.00		12,759,479.50
3. Deficit (General Budget)				
Total Revenues		17,117,653.10		16,999,309.00
Summary of Appropriations		2026 Budget		Final 2025 Budget
1. Operating Expenses: Salaries & Wages		2,166,000.00		1,989,000.00
Other Expenses		11,846,203.60		11,849,150.00
2. Capital Improvements		50,000.00		200,000.00
3. Debt Service		2,583,750.00		2,503,000.00
4. Deferred Charges & Other Appropriations		471,699.50		458,159.00
5. Surplus (General Budget)				
Total Appropriations		17,117,653.10		16,999,309.00
Total Number of Employees				

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

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

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

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

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

Total Appropriations			
Total Number of Employees			

Balance of Outstanding Debt			
	General	Water/Sewer	
Interest			
Principal			
Outstanding Balance			

Balance of Outstanding Debt			
	General	Water/Sewer	
Interest			
Principal			
Outstanding Balance			

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

	YEAR 2026	YEAR 2025
1 Total General Appropriations for 2026 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	53,529,478.51	XXXXXXXXXXXX
2 Local District School Tax		82,003,865.00
Actual		
Estimate	93,000,000.00	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		37,732,158.00
Actual		
Estimate	39,052,783.53	XXXXXXXXXXXX
5 County Tax		21,699,773.00
Actual		
Estimate	22,459,265.06	XXXXXXXXXXXX
6 Special District Tax		2,822,047.00
Actual		
Estimate	2,920,818.65	XXXXXXXXXXXX
7 Municipal Open Space		4,082,337.92
Actual		
Estimate	4,256,795.08	XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	215,219,140.83	
10 Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)	29,736,333.50	
11 Cash Required from 2026 to Support Local Municipal Budget and Other Taxes	185,482,807.33	
12 Amount of Item 11 divided by 98.82%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, AFS Sheet 22)	187,682,807.33	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	93,000,000.00	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	39,052,783.53	
County Tax (Line 5 Above)	22,459,265.06	
Special District Tax (Line 6 Above)	2,920,818.65	
Municipal Open Space Tax (Line 7 Above)	4,256,795.08	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	25,993,145.01	
Total Amount (Line 12)	187,682,807.33	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	2,200,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	53,529,478.51	
Item 13 - Appropriation: Reserve for Uncollected Taxes	2,200,000.00	
Subtotal	55,729,478.51	
Less: Item 10 - Total Anticipated Revenues	29,736,333.50	
Amount to Be Raised by Taxation in Municipal Budget	25,993,145.01	

Local Tax for Municipal Purpose	25,993,145.01
Addition to Local District School Tax	
Minimum Library Tax	

TOWNSHIP OF FREEHOLD SUMMARY OF 2026 BUDGET

				Future Budget Projections				
Total Budget	55,729,478.51	100.0%	2027	2028	2029	2030	2031	
Employee Costs:								
Salaries & Wages								
Sheet 17	18,212,000.00		102.00%	18,576,240.00	18,947,764.80	19,326,720.10	19,713,254.50	20,107,519.59
Sheet 25	1,599,250.00		102.00%	1,631,235.00	1,663,859.70	1,697,136.89	1,731,079.63	1,765,701.22
Total	<u>19,811,250.00</u>			<u>20,207,475.00</u>	<u>20,611,624.50</u>	<u>21,023,856.99</u>	<u>21,444,334.13</u>	<u>21,873,220.81</u>
Social Security								
Sheet 19	1,365,099.54		102.00%	1,392,401.53	1,420,249.56	1,448,654.55	1,477,627.64	1,507,180.20
Pensions etc.								
Sheet 19	1,263,103.05		102.00%	1,288,365.11	1,314,132.41	1,340,415.06	1,367,223.36	1,394,567.83
Sheet 19	3,037,125.00		105.00%	3,188,981.25	3,348,430.31	3,515,851.83	3,691,644.42	3,876,226.64
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	5,700.00		106.00%	6,042.00	6,404.52	6,788.79	7,196.12	7,627.89
Direct Employee Costs	<u>25,482,277.59</u>	45.7%						
General Liability Insurance								
Sheet 14	-	0.0%						
Debt Service:								
Sheet 27	<u>8,983,275.00</u>	16.1%						
Reserve for Uncollected Taxes:								
Sheet 29	<u>2,200,000.00</u>	3.9%						
Capital Funds:								
Sheet 26a	<u>500,000.00</u>	0.9%						
Deferred Charges:								
Sheet 28	-	0.0%						
Grants:								
Sheet 25 (less Salaries & Wages above)	<u>319,841.00</u>	0.6%						
All Other Departmental OE's:								
Various Line Items	<u>18,244,084.92</u>	32.7%	102.00%	18,608,966.62	18,981,145.95	19,360,768.87	19,747,984.25	20,142,943.93
Projected Budget Totals				<u>44,692,231.51</u>	<u>45,681,987.26</u>	<u>46,696,336.09</u>	<u>47,736,009.92</u>	<u>48,801,767.30</u>

**TOWNSHIP OF FREEHOLD
2026 BUDGET FUNDING**

Budget Funding:	
Fund Balance	12,848,714.00
Local Revenues	7,963,792.50
State Aid	7,528,986.00
Grants	319,841.00
Delinquent Tax	1,075,000.00
Local Purpose Tax	<u>25,993,145.01</u>
	<u>55,729,478.51</u>
Ratables	#####
Tax Rate	0.244
Increase	(0.003)

Project Tax Results

2027	2028	2029	2030	2031
	25,000.00	50,000.00	75,000.00	100,000.00
	150,000.00	300,000.00	450,000.00	600,000.00
44,692,231.51	45,506,987.26	46,346,336.09	47,211,009.92	48,101,767.30
<u>44,692,231.51</u>	<u>45,681,987.26</u>	<u>46,696,336.09</u>	<u>47,736,009.92</u>	<u>48,801,767.30</u>
10,649,987,700	10,657,987,700	#####	#####	#####
0.420	0.427	0.435	0.442	0.450
0.175	0.007	0.008	0.008	0.008

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	12,848,714.00	11,779,716.27	1,068,997.73	9.07%
Local	7,963,792.50	5,481,185.36	2,482,607.14	45.29%
State Aid	7,528,986.00	7,528,986.00	-	0.00%
State & Federal Grants	319,841.00	1,189,926.94	(870,085.94)	-73.12%
Delinquent Tax	1,075,000.00	925,000.00	150,000.00	16.22%
Local Purpose Tax	25,993,145.01	25,210,503.29	782,641.72	3.10%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	55,729,478.51	52,115,317.86	3,614,160.65	6.93%
APPROPRIATIONS				
Salaries & Wages	19,811,250.00	18,525,499.00	1,285,751.00	6.94%
Other Expenses	17,001,910.92	15,697,055.19	1,304,855.73	8.31%
Statutory & Deferred Charges	6,913,201.59	6,597,011.29	316,190.30	4.79%
State & Federal Grants	319,841.00	1,221,650.39	(901,809.39)	-73.82%
Capital (without grants)	500,000.00	400,000.00	100,000.00	25.00%
Debt Service	8,983,275.00	7,404,100.00	1,579,175.00	21.33%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	2,200,000.00	1,973,387.16	226,612.84	11.48%
TOTAL APPROPRIATIONS	55,729,478.51	51,818,703.03	3,910,775.48	0.07547
Adopted Emergencies		(296,614.83)		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	25,993,145.01	25,210,503.29	782,641.72	3.10%
Local Tax Rate	0.2443	0.2470	-0.0027	-1.11%
Assessed Valuation	10,641,987,700	10,205,884,800	436,102,900	4.27%

STATUS OF "CAPS"

	SPENDING CAP	CAP COLA	2% LEVY CAP
	CAP 2.00%	CAP COLA	27,719,608.46 MAX 25,993,145.01 ACTUAL
CAP Base from Prior Year	38,036,727.49	38,036,727.49	(1,726,463.45) + OR ()
Rate Applied	2.00%	3.50%	
Allowable CAP	38,797,462.04	39,368,012.95	Must be zero or () to Introduce Budget
Additions:			
See Sheet 3b	2,036,373.46	2,036,373.46	
Other			
Total CAP Allowable	40,833,835.50	41,404,386.41	
Budget Expenditures Sheet 19	40,377,604.07	40,377,604.07	
Remaining or (Excess)	456,231.43	1,026,782.34	

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	23,349,206.71	21,279,716.43	2,069,490.28
Used to Fund Budget	12,848,714.00	11,779,716.27	1,068,997.73
Remaining Balance	10,500,492.71	9,500,000.16	1,000,492.55

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	98.82%	98.82%	0.00%
Used for Reserve for Taxes	98.82%	98.82%	98.82%
Remaining	-98.82%	0.00%	-98.82%

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF FREEHOLD

COUNTY: MONMOUTH

<u>Lester A. Preston, Jr.</u> Mayor's Name	<u>December 31, 2026</u> Term Expires
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Municipal Officials	
<u>Sanabel Abouzeina</u> Municipal Clerk	<u>6/1/2019</u> Date of Orig. Appt.
<u>Elizabeth M. Kiernan</u> Tax Collector	<u>C-1932</u> Cert. No.
<u>Jeffrey C. Elsasser</u> Chief Financial Officer	<u>T-1559</u> Cert. No.
<u>Robert W. Swisher</u> Registered Municipal Accountant	<u>N-1644</u> Cert. No.
<u>Asbury Park Press</u> Municipal Attorney	<u>439</u> Lic. No.
<div style="background-color: #e0e0e0; width: 100%; height: 100%;"></div>	

Official Mailing Address of Municipality

Municipal Town Hall
1 Municipal Plaza
Freehold, New Jersey 07728

Fax #: (732) 863-9095

Governing Body Members	
Name	Term Expires
<u>Alan C. Walker</u>	<u>12/31/2026</u>
<u>Anthony J. Ammiano</u>	<u>12/31/2027</u>
<u>Thomas L. Cook</u>	<u>12/31/2027</u>
<u>Maureen Fasano</u>	<u>12/31/2028</u>

2026 MUNICIPAL BUDGET

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

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

 23rd day of March , 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 23rd day of March , 2026

 sabouzeina@twp.freehold.nj.us
Clerk
 1 Municipal Plaza
Address
 Freehold, New Jersey 07728
Address
 (732) 294-2000
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 23rd day of March , 2026

<u> rswisher@scnco.com </u>	<u> 308 East Broad Street </u>
Registered Municipal Accountant	Address
<u> Westfield, NJ 07090 </u>	<u> 908-789-9300 </u>
Address	Phone Number

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

Certified by me, this 23rd day of March , 2026

 jelsasser@twp.freehold.nj.us
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: , 2026 By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of FREEHOLD, 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.twp.freehold.nj.us/627/Legal-Public-Notice: on _____, 2026;

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

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

RECORDED VOTE

(Insert Last Name)

Ayes

--

Nays

--

Abstained

--

Absent

--

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMITTEEPERSONS of the TOWNSHIP of FREEHOLD, County of MONMOUTH, on March 23rd, 2026.

A Hearing on the Budget and Tax Resolution will be held at Municipal Town Hall, on April 28th, 2026 at 8:00 PM 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)}		40,377,604.07
2. Appropriations excluded from "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		13,151,874.44
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		13,151,874.44
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	98.82% Percent of Tax Collections	2,200,000.00
Building Aid Allowance 2026 - \$ 		
for Schools-State Aid 2025 - \$ 		55,729,478.51
4. Total General Appropriations (Item 9, Sheet 29)		55,729,478.51
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		29,736,333.50
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)		25,993,145.01
(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
Budget Appropriations - Adopted Budget	51,335,532.24	16,999,309.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	779,785.62	-	-	-	-	-	-
Total Appropriations	52,115,317.86	16,999,309.00	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	43,663,877.61	16,401,664.91	-	-	-	-	-
Reserved	8,354,187.39	594,827.33	-	-	-	-	-
Unexpended Balances Canceled	37,252.86	2,816.76	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	52,055,317.86	16,999,309.00	-	-	-	-	-
Overexpenditures *	(60,000.00)	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	51,335,532.24
Cap Base Adjustment:	
Subtotal	<u>51,335,532.24</u>
Exceptions Less:	
Total Other Operations	9,252.00
Total Uniform Construction Code	-
Total Interlocal Service Agreement	2,121,708.82
Total Additional Appropriations	
Total Capital Improvements	400,000.00
Total Debt Service	7,404,100.00
Transferred to Board of Education	948,492.00
Type I School Debt	
Total Public & Private Programs	441,864.77
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	1,973,387.16
Total Exceptions	<u>13,298,804.75</u>
Amount on Which CAP is Applied	38,036,727.49
2.0% CAP	<u>760,734.55</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	38,797,462.04

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		38,797,462.04
Additions:		
New Construction (Assessor Certification)		138,342.11
2024 Cap Bank Available		708,502.06
2025 Cap Bank Available		1,189,529.29
Total Additions		<u>2,036,373.46</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>40,833,835.50</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>570,550.91</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>41,404,386.41</u>
Total General Appropriations for Municipal Purposes (Sheet 19, H-1)		<u>40,377,604.07</u>
Over or (Under) Appropriations Cap		<u>(1,026,782.34)</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 \$ 13,869,969.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 1,913,316.24
11,956,652.76

Budgeted Group Insurance - Inside CAP 8,536,066.08
 Budgeted Group Insurance - Utilities 1,620,586.68
 Budgeted Group Insurance - Outside CAP 1,800,000.00
 TOTAL 11,956,652.76

Instead of receiving Health Benefits, 45 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver
 Salaries and Wages \$ 200,000.00

"2010" LEVY CAP BANKS:

2023
 Maximum Allowable Amount to be Raised by Taxation 25,667,676
 Amount to be Raised by Taxation for Municipal Purpose 24,317,072
 Available for Banking (CY 2026) 1,350,604
 Amount Used in CY 2026
 Balance to Expire 1,350,604

2024
 Maximum Allowable Amount to be Raised by Taxation 26,254,222
 Amount to be Raised by Taxation for Municipal Purpose 24,754,780
 Available for Banking (CY 2026 - CY 2027) 1,499,442
 Amount Used in CY 2026
 Balance to Carry Forward (CY 2027) 1,499,442

2025
 Maximum Allowable Amount to be Raised by Taxation 25,367,251
 Amount to be Raised by Taxation for Municipal Purpose 25,210,503
 Available for Banking (CY 2026 - CY 2028) 156,748
 Amount Used in CY 2026
 Balance to Carry Forward (CY 2027 - CY2028) 156,748

2026
 Maximum Allowable Amount to be Raised by Taxation 27,719,608
 Amount to be Raised by Taxation for Municipal Purpose 25,993,145
 Available for Banking (CY 2027 - CY 2029) 1,726,463

Total Levy CAP Bank 3,382,653

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	25,210,503.29
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>25,210,503.29</u>
Plus 2% CAP Increase	<u>504,210.07</u>
ADJUSTED TAX LEVY	<u>25,714,713.36</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>25,714,713.36</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

25,714,713.36

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	769,252.00
Allowable Pension Obligations Increases	190,619.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	100,000.00
Allowable Debt Service and Capital Leases Inc.	843,935.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 1,903,806.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions 37,253.00

ADJUSTED TAX LEVY

27,581,266.36

Additions:

New Ratables - Increase for new construction	56,008,950
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.247</u>
New Ratable Adjustment to Levy	138,342.11
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

27,719,608.46

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

25,993,145.01

OVER OR (UNDER) 2% LEVY CAP

(1,726,463.45)

(must be equal or under for Introduction)

BUDGET MESSAGE

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
1. Surplus Anticipated	08-101	12,848,714.00	11,779,716.27	11,779,716.27
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	12,848,714.00	11,779,716.27	11,779,716.27
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Alcoholic Beverages	08-103	40,000.00	40,000.00	45,188.00
Other	08-104	20,000.00	20,000.00	31,444.00
Fees and Permits	08-105	210,000.00	210,000.00	327,000.80
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	575,000.00	575,000.00	929,330.05
Other	08-109			
Interest and Costs on Taxes	08-112	225,000.00	130,000.00	346,058.46
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	461,500.00	250,000.00	3,571,992.02
Anticipated Utility Operating Surplus	08-114			
Cable TV Fees - Cablevision	08-229	225,482.00	236,140.00	236,140.00
Cable TV Fees - Verizon	08-230	257,936.00	260,610.76	260,610.76

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	2,014,918.00	1,721,750.76	5,747,764.09

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	7,506,566.00	7,506,566.00	7,506,565.94
Garden State Trust	09-206	22,420.00	22,420.00	22,420.00
Watershed Aid	09-207			
Total Section B: State Aid Without Offsetting Appropriations	09-001	7,528,986.00	7,528,986.00	7,528,985.94

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	1,300,000.00	1,100,000.00	2,454,965.00
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,300,000.00	1,100,000.00	2,454,965.00

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	1,975,818.00	1,663,828.00	2,205,023.39

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Recycling Tonnage Grant	10-569		121,491.44	121,491.44
Clean Communities Program	10-602		103,856.52	103,856.52
Safe and Secure Communities Program P.L. 1994, Chapter 220	10-503		140,103.38	140,103.38
Distracted Driving Crackdown	10-508			-
Federal Bulletproof Vest Grant	10-693		3,360.45	3,360.45
State Body Armor Replacement Fund Grant	10-505	7,126.86	5,936.87	5,936.87
Municipal Alliance on Alcoholism and Drug Abuse	10-506			-
Reserve Municipal Alliance on Alcoholism and Drug Abuse	10-635			-
Childhood Lead Exposure Prevention Grant	10-619		124,189.00	124,189.00
NJDOH Strengthening Public Health	10-623		64,788.00	64,788.00
NJ DOH Vaccine Supplemental Funding	10-624			-
Click it or Ticket	10-507			-
Safe Corridors Grant	10-518			-
NEHA - FDA Flexible Funding	10-634		12,000.00	12,000.00
NJACCHO PRF Grant	10-635		200,000.00	200,000.00
Radon Awareness Program	10-637			-
FEMA Hazard Mitigation	10-717			-
Drive Sober Get Pulled Over	10-509			-
				-

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
NJACCHO Enhancing Local Public Health Infrastructure	10-636	158,010.00	12,500.00	12,500.00
National Opiod Settlement	10-830	4,949.00	65,825.06	65,825.06
Monmouth County Historic Commission	10-689	10,000.00	10,000.00	10,000.00
Alcohol Education, Rehabilitation, and Enforcement Fund	10-501	5,055.14		-
Stormwater Assistance	10-564			-
Local Recreation Improvement Grant	10-603		74,000.00	74,000.00
2025-26 PD Sustained Enforcement	10-581	71,500.00		-
County Health Infrastructure Grant	10-622			-
Drunk Driving Enforcement Funds	10-510		58,481.22	58,481.22
STEP Grant (PD)	10-518		71,880.00	71,880.00
Senior Center Improvements - 2024	10-625			-
Public Safety Operating Aid - 2024	10-519	50,000.00		-
FEMA BRIC Grant	10-717		101,515.00	101,515.00
EECBG Grant 2024	10-754			-
Sustaining Local Public Health	10-634	13,200.00	20,000.00	20,000.00
				-
				-
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	319,841.00	1,189,926.94	1,189,926.94

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Other Special				
 Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety	08-106	60,000.00	60,000.00	122,354.90
Hotel/Motel Fees	08-107	50,000.00	50,000.00	177,020.82
Payment in Lieu of Taxes on State Exempt Property	08-130	75,000.00	75,000.00	124,282.93
Capital Fund Surplus	08-228	2,178,500.00	505,507.10	505,507.10
Hospital Property Tax Exemption	08-240	309,556.50	305,099.50	303,928.20
			-	

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	2,673,056.50	995,606.60	1,233,093.95

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Summary of Revenues	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	12,848,714.00	11,779,716.27	11,779,716.27
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	2,014,918.00	1,721,750.76	5,747,764.09
Total Section B: State Aid Without Offsetting Appropriations	09-001	7,528,986.00	7,528,986.00	7,528,985.94
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,300,000.00	1,100,000.00	2,454,965.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	1,975,818.00	1,663,828.00	2,205,023.39
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	319,841.00	1,189,926.94	1,189,926.94
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	2,673,056.50	995,606.60	1,233,093.95
Total Miscellaneous Revenues	13-099	15,812,619.50	14,200,098.30	20,359,759.31
4. Receipts from Delinquent Taxes	15-499	1,075,000.00	925,000.00	1,704,330.79
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	29,736,333.50	26,904,814.57	33,843,806.37
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	25,993,145.01	25,210,503.29	XXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	25,993,145.01	25,210,503.29	26,553,851.58
7. Total General Revenues	13-299	55,729,478.51	52,115,317.86	60,397,657.95

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT						-		-
Adminstrative and Executive						-		-
Salaries and Wages	20-100	1	278,000.00	276,000.00		276,000.00	266,153.51	9,846.49
Other Expenses	20-100	2	7,500.00	7,500.00		7,500.00	5,021.00	2,479.00
Public Information Office						-		-
Salaries and Wages	20-101	1	27,000.00	27,000.00		27,000.00	19,244.71	7,755.29
Other Expenses	20-101	2	7,000.00	7,000.00		7,000.00	726.04	6,273.96
Purchasing Department						-		-
Salaries and Wages	20-102	1	81,000.00	77,000.00		77,250.00	77,250.00	-
Other Expenses	20-102	2	39,500.00	37,000.00		36,750.00	32,847.32	3,902.68
Human Resources						-		-
Salaries and Wages	20-105	1	68,000.00	64,000.00		64,250.00	64,120.74	129.26
Other Expenses	20-105	2	15,500.00	14,000.00		15,500.00	14,723.88	776.12
Mayor and Township Committee						-		-
Salaries and Wages	20-110	1	63,000.00	61,000.00		61,000.00	59,980.04	1,019.96
Other Expenses	20-110	2	30,000.00	30,000.00		30,000.00	18,516.63	11,483.37
Municipal Clerk						-		-
Salaries and Wages	20-120	1	240,000.00	227,000.00		228,250.00	227,904.75	345.25
Other Expenses	20-120	2	116,100.00	113,700.00		113,700.00	100,975.72	12,724.28
						-		-

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
Elections						-		-
Salaries and Wages	20-120	1	1,000.00	1,000.00		1,000.00	572.91	427.09
Other Expenses	20-120	2	18,700.00	18,700.00		18,700.00	18,260.77	439.23
Financial Administration (Treasury)						-		-
Salaries and Wages	20-130	1	186,000.00	195,000.00		225,250.00	225,250.00	-
Other Expenses	20-130	2	93,650.00	93,650.00		93,400.00	83,325.79	10,074.21
Audit Services	20-135	2	36,000.00	36,000.00		36,000.00	28,556.50	7,443.50
						-		-
Information Technology						-		-
Salaries and Wages	20-140	1	109,000.00	167,000.00		181,750.00	181,750.00	-
Other Expenses	20-140	2	197,000.00	197,000.00		190,750.00	172,107.71	18,642.29
						-		-
Revenue Administration (Tax Collection)						-		-
Salaries and Wages	20-145	1	133,000.00	117,000.00		117,000.00	116,683.54	316.46
Other Expenses	20-145	2	30,400.00	30,400.00		30,400.00	25,550.94	4,849.06
						-		-
Tax Assessment Administration (Tax Assessor)						-		-
Salaries and Wages	20-150	1	184,000.00	172,000.00		172,000.00	168,845.81	3,154.19
Other Expenses	20-150	2	258,400.00	258,400.00		258,400.00	206,091.59	52,308.41
Tax Appeals	20-150	2	100,000.00	100,000.00		93,500.00		93,500.00

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
Legal Services and Costs						-		-
Other Expenses	20-155	2	350,000.00	350,000.00		350,000.00	298,306.21	51,693.79
						-		-
Affordable Housing Services and Costs						-		-
Other Expenses	21-190	2	150,000.00	150,000.00		150,000.00	50,394.40	99,605.60
						-		-
Engineering						-		-
Salaries and Wages	20-165	1	333,000.00	351,000.00		351,000.00	233,428.65	117,571.35
Other Expenses	20-165	2	26,950.00	27,700.00		27,700.00	25,105.83	2,594.17
						-		-
Historical Sites Office (Historic Preservation)						-		-
Other Expenses	20-175	2	5,700.00	5,700.00		5,700.00	1,200.00	4,500.00
						-		-
LAND USE ADMINISTRATION (N.J.S.A. 40:55D-1)						-		-
Planning Board						-		-
Salaries and Wages	21-180	1	216,000.00	206,000.00		206,000.00	203,947.08	2,052.92
Other Expenses	21-180	2	55,100.00	56,600.00		56,600.00	15,403.54	41,196.46
						-		-
						-		-
						-		-

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
Other Code Enforcement (Zoning and Housing)						-		-
Salaries and Wages	22-200	1	204,000.00	229,000.00		229,000.00	199,829.29	29,170.71
Other Expenses	22-200	2	12,200.00	12,200.00		12,200.00	9,500.00	2,700.00
						-		-
						-		-
INSURANCE						-		-
Other Insurance	23-210	2	793,100.80	740,289.60		740,289.60	735,362.00	4,927.60
Workers' Compensation	23-215	2	575,113.60	570,977.60		570,977.60	568,722.00	2,255.60
Group Insurance for Emplpyees	23-220	2	8,561,066.08	7,614,524.00		7,614,524.00	7,093,893.61	520,630.39
Health Benefit Waiver	23-222	1	200,000.00	200,000.00		200,000.00	191,712.50	8,287.50
						-		-
						-		-
						-		-
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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
PUBLIC SAFETY						-		-
Police						-		-
Salaries and Wages	25-240	1	10,749,000.00	9,963,000.00		9,758,999.00	9,415,785.79	343,213.21
Salaries and Wages - School Security Detail	25-240	1	197,000.00	156,000.00		156,000.00	156,000.00	-
				-		-		-
Other Expenses	25-240	2	597,100.00	573,666.00		573,666.00	403,254.40	170,411.60
				-		-		-
						-		-
Office of Emergency Management						-		-
Salaries and Wages	25-252	1	9,000.00	5,000.00		5,000.00	4,887.76	112.24
Other Expenses	25-252	2	500.00	500.00		500.00		500.00
						-		-
Bureau of Fire Prevention						-		-
Salaries and Wages	25-265	1	54,000.00	52,000.00		52,000.00	49,964.28	2,035.72
Other Expenses	25-265	2	5,500.00	5,500.00		5,500.00	265.58	5,234.42
						-		-
Uniform Fire Safety						-		-
Salaries and Wages	25-265	1	87,000.00	83,000.00		83,000.00	81,762.95	1,237.05
Other Expenses	25-265	2	13,000.00	13,000.00		13,000.00	6,395.00	6,605.00
						-		-

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
Municipal Prosecutor						-		-
Other Expenses	25-275	2	82,500.00	82,500.00		85,000.00	78,095.16	6,904.84
PUBLIC WORKS						-		-
Streets and Roads Maintenance						-		-
Salaries and Wages	26-290	1	1,403,000.00	1,222,000.00		1,222,000.00	1,120,581.42	101,418.58
				-		-		-
Other Expenses	26-290	2	306,600.00	306,600.00		306,600.00	206,430.75	100,169.25
Snow Removal						-		-
Salaries and Wages	26-291	1	225,000.00	225,000.00		225,000.00	169,916.44	55,083.56
						-		-
Other Expenses	26-291	2	225,000.00	225,000.00		225,000.00	224,851.91	148.09
Shade Tree Commission						-		-
Salaries and Wages	26-292	1	42,000.00	58,000.00		58,000.00	12,615.18	45,384.82
Other Expenses	26-292	2	18,000.00	18,000.00		18,000.00	9,654.12	8,345.88
Recycling						-		-
Salaries and Wages	26-305	1	118,000.00	154,000.00		154,000.00	115,926.23	38,073.77
Other Expenses	26-305	2	1,015,000.00	965,000.00		965,000.00	933,425.94	31,574.06
Public Buildings and Grounds						-		-
Salaries and Wages	26-310	1	367,000.00	410,000.00		402,500.00	392,019.10	10,480.90
Other Expenses	26-310	2	150,000.00	150,000.00		157,500.00	153,855.53	3,644.47

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
Equipment Maintenance						-		-
Salaries and Wages	26-315	1	381,000.00	417,000.00		417,000.00	349,143.00	67,857.00
Other Expenses	26-315	2	388,650.00	388,650.00		393,150.00	365,356.17	27,793.83
						-		-
Community Services Act (Condominum Costs)						-		-
Other Expenses	26-325	2	120,000.00	120,000.00		90,000.00	88,176.90	1,823.10
						-		-
HEALTH AND WELFARE						-		-
Public Health Services (Board of Health)						-		-
Salaries and Wages	27-330	1	294,000.00	339,000.00		339,000.00	251,329.77	87,670.23
						-		-
Other Expenses	27-330	2	91,345.00	89,850.00		89,850.00	77,589.06	12,260.94
						-		-
						-		-
Environmental Commission						-	-	-
Other Expenses	27-335	2	400.00	400.00		400.00	-	400.00
						-		-
Animal Control Services						-		-
Other Expenses	27-340	2	82,000.00	82,000.00		104,500.00	102,458.00	2,042.00
						-		-

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
RECREATION SERVICES AND PROGRAMS						-		-
Recreation Commission						-		-
Salaries and Wages	28-370	1	597,000.00	509,000.00		624,000.00	618,148.80	5,851.20
				-		-		-
Other Expenses	28-370	2	148,700.00	148,700.00		148,700.00	148,577.60	122.40
						-		-
Senior Services and Programs (Senior Center)						-		-
Salaries and Wages	28-371	1	226,000.00	200,000.00		210,000.00	208,687.83	1,312.17
Other Expenses	28-371	2	41,000.00	41,000.00		41,500.00	41,403.75	96.25
						-		-
UTILITIES						-		-
Electricity	31-430	2	250,000.00	250,000.00		250,000.00	209,380.78	40,619.22
Street Lighting	31-435	2	300,000.00	300,000.00		300,000.00	264,599.06	35,400.94
Telecommunications	31-440	2	150,000.00	150,000.00		150,000.00	137,502.95	12,497.05
Water and Sewer	31-445	2	75,000.00	75,000.00		75,000.00	54,934.27	20,065.73
Natural Gas	31-450	2	155,000.00	155,000.00		155,000.00	141,554.69	13,445.31
Gasoline	31-455	2	425,000.00	425,000.00		365,000.00	314,556.82	50,443.18
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court						-		-
Salaries and Wages	43-490	1	415,000.00	437,000.00		441,000.00	440,870.79	129.21
Other Expenses	43-490	2	24,300.00	24,300.00		26,800.00	24,827.31	1,972.69
						-		-
Public Defender						-		-
Other Expenses	43-495	2	38,500.00	38,500.00		38,500.00	38,500.00	-
						-		-
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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
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	725,000.00	640,000.00		640,000.00	638,822.65	1,177.35
Other Expenses	22-195	2	28,700.00	28,700.00		28,700.00	25,607.62	3,092.38
						-		-
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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
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
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						-		-
						-		-
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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		34,422,775.48	32,368,207.20	-	32,270,706.20	29,818,980.37	2,451,725.83
B. Contingent	35-470	2	1.00	1.00	XXXXXXXXXX	1.00		1.00
Total Operations Including Contingent - within "CAPS"	34-201		34,422,776.48	32,368,208.20	-	32,270,707.20	29,818,980.37	2,451,726.83
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	18,212,000.00	17,240,000.00	-	17,204,249.00	16,263,135.52	941,113.48
Other Expenses (Including Contingent)	34-201	2	16,210,776.48	15,128,208.20	-	15,066,458.20	13,555,844.85	1,510,613.35

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
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					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		1,263,103.05	1,223,784.00		1,223,784.00		1,223,784.00
Social Security System (O.A.S.I.)	36-472		1,365,099.54	1,297,491.29		1,297,491.29		1,297,491.29
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		3,037,125.00	2,799,244.00		2,799,244.00		2,799,244.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		65,000.00	65,000.00		65,000.00		65,000.00
Accumulated Leave Compensation	36-473		75,000.00	75,000.00		75,000.00		75,000.00
Accumulated Absence Liability	36-473		141,500.00	180,000.00		180,000.00		180,000.00
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		8,000.00	8,000.00		8,000.00		8,000.00
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		5,954,827.59	5,648,519.29	-	5,648,519.29	-	5,648,519.29
(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		40,377,604.07	38,016,727.49	-	37,919,226.49	29,818,980.37	8,100,246.12

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
SFSP Fire District Payment	31-456	2	9,252.00	9,252.00		9,252.00	9,252.00	-
						-		-
						-		-
						-		-
						-		-
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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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						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		9,252.00	9,252.00	-	9,252.00	9,252.00	-

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
Uniform Construction Code	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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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
Regional Information Techology Services	42-119	1	580,000.00	422,000.00		430,000.00	429,985.78	14.22
Regional Licensed Operational Services	42-120	1	60,000.00	60,000.00		60,000.00	21,245.11	38,754.89
						-		-
Uniform Construction Code - Borough of Freehold						-		-
Other Expenses	42-118	2	5,000.00	60,000.00		72,000.00	59,176.00	12,824.00
						-		-
Police Services - School Security Detail						-		-
Salaries and Wages	42-106	1	198,000.00	156,000.00		156,000.00	145,801.25	10,198.75
						-		-
Monmouth County 9-1-1 Dispatching Services	42-115	2	426,238.44	417,880.82		417,881.82	417,881.00	0.82
						-		-
Western Monmouth Active Shooter Training	42-121	2	6,584.00	6,518.00		6,518.00	4,820.23	1,697.77
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
Road Repairs and Maintenance - Fuel	42-105	2	250,000.00	250,000.00		250,000.00	201,492.80	48,507.20
Equipment Maintenance	42-105	2	50,000.00	50,000.00		67,500.00	63,697.09	3,802.91
						-		-
Board of Health						-		-
Salaries and Wages	42-114	1	683,000.00	672,000.00		672,000.00	556,836.79	115,163.21
Other Expenses	42-114	2	41,060.00	41,060.00		41,060.00	24,332.50	16,727.50
Board of Health - VNA Health Group						-		-
Salaries and Wages	42-114	1	3,250.00	3,250.00		3,250.00		3,250.00
Other Expenses	42-114	2	3,000.00	3,000.00		3,000.00		3,000.00
						-		-
Licensed Financial Services - CFO Keyport Borough	42-104	1	75,000.00			-		-
						-		-
						-		-
						-		-
						-		-
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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
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		2,381,132.44	2,141,708.82	-	2,179,209.82	1,925,268.55	253,941.27

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			31,723.45		31,723.45	31,723.45	-
						-	-	-
Municipal Alliance Fund for Drug and Alcohol Abuse						-	-	-
Grant	41-704	2				-	-	-
Local Match	41-704	2				-	-	-
						-	-	-
Distracted Driving Crackdown Grant	41-705	2				-	-	-
Click it or Ticket	41-507	2				-	-	-
Federal Bulletproof Vest Grant	41-713	2		5,936.87		5,936.87	5,936.87	-
State Body Armor Replacement Grant	41-713	2	7,126.86	3,360.45		3,360.45	3,360.45	-
Drive Sober Get Pulled Over	41-509	2				-	-	-
Safe and Secure Communities	41-503	2				-	-	-
Safe Corridors Grant	41-518	2				-	-	-
Alcohol Education, Rehabilitation, and Enforcement	41-501	2	5,055.14			-	-	-
Monmouth County Historic Commission	41-689	2	10,000.00	10,000.00		10,000.00	10,000.00	-
Police STEP Grant	41-518	2		71,880.00		71,880.00	71,880.00	-
Drunk Driving Enforcement	41-510	2			58,481.22	58,481.22	58,481.22	-

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								
Clean Communities Program	41-708	2			103,856.52	103,856.52	103,856.52	-
Recycling Tonnage Grant	41-714	2			121,491.44	121,491.44	121,491.44	-
Radon Awareness Program	41-718	2				-	-	-
NJACCHO PRF Grant	41-718	2		200,000.00		200,000.00	200,000.00	-
Childhood Lead Exposure Prevention Grant	41-718	2			124,189.00	124,189.00	124,189.00	-
Recreation Improvement Grant	41-671	2			74,000.00	74,000.00	74,000.00	-
NJ DOH Vaccine Supplemental Funding	41-621	2				-	-	-
NJDOH Strengthening Public Health					64,788.00	64,788.00	64,788.00	-
Salaries and Wages	41-718	1				-	-	-
Other Expenses	41-718	2				-	-	-
						-	-	-
DHMAS Youth Leadership	41-634	2				-	-	-
NJACCHO Enhancing Local Pulic Health Infrastructure	41-636	2	158,010.00	12,500.00		12,500.00	12,500.00	-
National Opiod Settlement	41-830	2	4,949.00	4,949.00	60,876.06	65,825.06	65,825.06	-
FEMA BRIC Grant	41-717	2		101,515.00		101,515.00	101,515.00	-
PD Sustained Enforcement 2025-26	41-554	2	71,500.00			-	-	-
Legislative Grant - Capital Equipment PD	41-554	2	50,000.00			-	-	-

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
Community Health Assessment and Improvement Plan	41-621	2				-	-	-
Community Health Infrastructure Grant	41-622	2				-	-	-
Senior Center Improvements - 2024	41-625	2				-	-	-
Public Safety Operating Aid - 2024	41-519	2				-	-	-
EECBG GRANT 2024	41-754	2				-	-	-
SUSTAINING LOCAL PUBLIC HEALTH	41-634	2	13,200.00		20,000.00	20,000.00	20,000.00	-
HDSRF GRANTS	41-685				140,103.38	140,103.38	140,103.38	-
NEHA - FDA FLEXIBLE FUNDING	41-634	2			12,000.00	12,000.00	12,000.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		319,841.00	441,864.77	779,785.62	1,221,650.39	1,221,650.39	-
Total Operations - Excluded from "CAPS"	34-305		2,710,225.44	2,592,825.59	779,785.62	3,410,112.21	3,156,170.94	253,941.27
Detail:								
Salaries & Wages	34-305	1	1,599,250.00	1,313,250.00	-	1,321,250.00	1,153,868.93	167,381.07
Other Expenses	34-305	2	1,110,975.44	1,247,852.14	574,894.24	1,852,247.38	1,765,687.18	86,560.20

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		500,000.00	400,000.00	XXXXXXXXXX	400,000.00	400,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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		500,000.00	400,000.00	-	400,000.00	400,000.00	-

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		5,332,275.00	5,203,100.00		5,203,100.00	5,203,100.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		1,700,000.00	200,000.00		200,000.00	200,000.00	XXXXXXXXXX
Interest on Bonds	45-930		889,000.00	1,002,000.00		1,002,000.00	1,001,485.63	XXXXXXXXXX
Interest on Notes	45-935		725,000.00	600,000.00		600,000.00	593,247.50	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
MCIA Capital Lease Obligations						-		XXXXXXXXXX
Principal	45-941		305,000.00	350,000.00		350,000.00	327,928.63	XXXXXXXXXX
Interest	45-941		32,000.00	49,000.00		49,000.00	41,085.38	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		8,983,275.00	7,404,100.00	-	7,404,100.00	7,366,847.14	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		958,374.00	948,492.00	XXXXXXXXXX	948,492.00	948,492.00	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		13,151,874.44	11,345,417.59	779,785.62	12,162,704.21	11,871,510.08	253,941.27

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
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		13,151,874.44	11,345,417.59	779,785.62	12,162,704.21	11,871,510.08	253,941.27
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		53,529,478.51	49,362,145.08	779,785.62	50,081,930.70	41,690,490.45	8,354,187.39
(M) Reserve for Uncollected Taxes	50-899		2,200,000.00	1,973,387.16	XXXXXXXXXX	1,973,387.16	1,973,387.16	XXXXXXXXXX
9. Total General Appropriations	34-499		55,729,478.51	51,335,532.24	779,785.62	52,055,317.86	43,663,877.61	8,354,187.39

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	40,377,604.07	38,016,727.49	-	37,919,226.49	29,818,980.37	8,100,246.12
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	9,252.00	9,252.00	-	9,252.00	9,252.00	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	2,381,132.44	2,141,708.82	-	2,179,209.82	1,925,268.55	253,941.27
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	319,841.00	441,864.77	779,785.62	1,221,650.39	1,221,650.39	-
Total Operations Excluded from "CAPS"	34-305	2,710,225.44	2,592,825.59	779,785.62	3,410,112.21	3,156,170.94	253,941.27
(C) Capital Improvements	44-999	500,000.00	400,000.00	-	400,000.00	400,000.00	-
(D) Municipal Debt Service	45-999	8,983,275.00	7,404,100.00	-	7,404,100.00	7,366,847.14	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	958,374.00	948,492.00	XXXXXXXXXX	948,492.00	948,492.00	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	2,200,000.00	1,973,387.16	XXXXXXXXXX	1,973,387.16	1,973,387.16	XXXXXXXXXX
Total General Appropriations	34-499	55,729,478.51	51,335,532.24	779,785.62	52,055,317.86	43,663,877.61	8,354,187.39

DEDICATED WATER/SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER/SEWER UTILITY	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Operating Surplus Anticipated	08-501	3,951,567.10	4,239,829.50	4,239,829.50
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	3,951,567.10	4,239,829.50	4,239,829.50
Rents	08-503	12,477,150.00	11,883,000.00	12,890,312.00
Miscellaneous	08-505	80,500.00	80,500.00	320,546.87
Fire Hydrant Service	08-504	72,500.00	72,500.00	90,579.86
Water Connection Fees	08-515	100,000.00	100,000.00	171,439.34
Sewer Connection Fees	08-515	95,000.00	100,000.00	96,013.70
Interest on Investments	08-511	250,000.00	250,000.00	907,886.57
Capital Fund Surplus	08-509	90,936.00	273,497.50	273,479.50
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 Water/Sewer Utility Revenues	08-599	17,117,653.10	16,999,327.00	18,990,087.34

DEDICATED WATER/SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER/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	50,000.00	XXXXXXXXXX	50,000.00	50,000.00	-
Capital Outlay	55-512		150,000.00		150,000.00	-	150,000.00
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	1,700,000.00	1,662,000.00		1,662,000.00	1,662,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	75,000.00	75,000.00		75,000.00	75,000.00	XXXXXXXXXX
Interest on Bonds	55-522	390,000.00	430,000.00		430,000.00	430,000.00	XXXXXXXXXX
Interest on Notes	55-523	370,000.00	285,000.00		285,000.00	285,000.00	XXXXXXXXXX
MCIA - Capital Lease Obligations - Principal	55-525	42,750.00	42,500.00		42,500.00	40,680.00	XXXXXXXXXX
MCIA - Capital Lease Obligations - Interest	55-525	6,000.00	8,500.00		8,500.00	7,503.24	XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER/SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER/SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	306,000.00	306,000.00		306,000.00	306,000.00	-
Social Security System (O.A.S.I.)	55-541	165,699.50	152,159.00		152,159.00	151,386.83	772.17
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
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	17,117,653.10	16,999,309.00	-	16,999,309.00	16,401,664.91	594,827.33

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:

Board of Recreation Commission, Deferred Sick Leave, Developers Fees - Housing Trust Funds, Parking Offenses Adjudication Act, Municipal Access Channel - Donations, Municipal Public Defender, Open Space, Recreation, Farmland and Historic Preservation Trust, Tree Planting Program - Donations, September 11, 2001 Memorial Garden, Relocation Assistance Fund, Celebration of Public Events - Donations, Storm Recovery Trust Fund, Disposal of Forfeited Property, Uniform Fire Safety Act Penalty Monies, Off Tract Road Improvement Escrow Account, New Jersey Sales & Use Tax, Police Equipment - Donations, Tree Planting - Donations, Developers Contributions - Donations, Electronic Receipts Fees, Construction Penalty Monies, Self Insurance Programs, Accumulated Absences

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	63,626,073.72
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	1,620,635.72
Tax Title Lien Receivable	335,582.02
Property Acquired by Tax Title Lien Liquidation	1,102,850.00
Other Receivables	263,111.61
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	66,948,253.07
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	40,276,867.01
Reserves for Receivables	3,322,179.35
Surplus	23,349,206.71
Total Liabilities, Reserves and Surplus	66,948,253.07

School Tax Levy Unpaid	34,015,167.44
Less: School Tax Deferred	25,566,589.00
*Balance Included in Above "Cash Liabilities"	8,448,578.44

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	21,279,716.43	17,177,519.19
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 99.03%, 2024: 98.96%)	171,809,389.06	164,694,382.01
Delinquent Taxes	1,704,330.79	1,307,977.87
Other Revenues and Additions to Income	25,480,635.10	23,940,326.61
Total Funds	220,274,071.38	207,120,205.68
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	52,387,485.64	50,539,808.27
School Taxes (Including Local and Regional)	119,736,023.00	110,798,565.02
County Taxes (Including Added Tax Amounts)	21,979,309.03	21,868,023.96
Special District Taxes	2,822,047.00	2,634,092.00
Other Expenditures and Deductions from Income		
Total Expenditures and Tax Requirements	196,924,864.67	185,840,489.25
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	196,924,864.67	185,840,489.25
Surplus Balance, December 31	23,349,206.71	21,279,716.43

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	23,349,206.71
Current Surplus Anticipated in 2026 Budget	12,848,714.00
Surplus Balance Remaining	10,500,492.71

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

2026

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

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

**TOWNSHIP OF FREEHOLD
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Capital Projects listed within the Six (6) Year Capital Budget are based on discussions with Department Heads, Administration and the Township Committee. Based on the needs of the Township, certain projects will be planned for the coming year and applicable Bond Ordinances prepared to complete the projects.

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

Local Unit

TOWNSHIP OF FREEHOLD

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	
Computer Replacements		60,000.00			500.00			9,500.00	50,000.00
MDT Replacement Program		387,000.00			1,850.00			35,150.00	350,000.00
LPR Replacement Program		153,000.00			1,400.00			26,600.00	125,000.00
Mall LPR Replacement Program		250,000.00			2,500.00			47,500.00	200,000.00
		-							
		-							
Court Resurfacing		2,850,000.00			17,500.00			332,500.00	2,500,000.00
Pocket Park Replacement Program		2,250,000.00			12,500.00			237,500.00	2,000,000.00
		-							
Road Overlay		9,500,000.00			100,000.00			1,900,000.00	7,500,000.00
Three Brooks Road Improvement		4,000,000.00			125,000.00			2,375,000.00	1,500,000.00
Building Improvements		2,000,000.00			12,500.00			237,500.00	1,750,000.00
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		-							
TOTAL - THIS PAGE	XXXXX	21,450,000.00	-	-	273,750.00	-	-	5,201,250.00	15,975,000.00

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

Local Unit

TOWNSHIP OF FREEHOLD

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	
Water-		-							
Well Rehabilitation		1,800,000.00						300,000.00	1,500,000.00
System Improvements		750,000.00						150,000.00	600,000.00
Tower Upgrades		4,500,000.00						1,500,000.00	3,000,000.00
Water Main Repair		3,600,000.00						1,200,000.00	2,400,000.00
		-							
Sewer-		-							
Paving Repairs		120,000.00						20,000.00	100,000.00
Valve Replacement Program		120,000.00						20,000.00	100,000.00
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		-							
TOTAL - THIS PAGE	XXXXX	10,890,000.00	-	-	-	-	-	3,190,000.00	7,700,000.00

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

Local Unit

TOWNSHIP OF FREEHOLD

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	32,340,000.00	-	-	273,750.00	-	-	8,391,250.00	23,675,000.00

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

Local Unit

TOWNSHIP OF FREEHOLD

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
Computer Replacements		60,000.00		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
MDT Replacement Program		387,000.00		70,000.00	70,000.00	70,000.00	37,000.00	70,000.00	70,000.00
LPR Replacement Program		153,000.00		25,000.00	25,000.00	25,000.00	28,000.00	25,000.00	25,000.00
Mall LPR Replacement Program		250,000.00		40,000.00	40,000.00	40,000.00	50,000.00	40,000.00	40,000.00
		-							
		-							
Court Resurfacing		2,850,000.00		500,000.00	500,000.00	500,000.00	350,000.00	500,000.00	500,000.00
Pocket Park Replacement Program		2,250,000.00		400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	250,000.00
		-							
Road Overlay		9,500,000.00		1,500,000.00	1,500,000.00	2,300,000.00	1,500,000.00	1,500,000.00	1,200,000.00
Three Brooks Road Improvement		4,000,000.00		2,500,000.00	1,500,000.00				
Building Improvements		2,000,000.00		250,000.00	250,000.00	500,000.00	250,000.00	500,000.00	250,000.00
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TOTAL - THIS PAGE	XXXXX	21,450,000.00	XXXXXXXXXX	5,295,000.00	4,295,000.00	3,845,000.00	2,625,000.00	3,045,000.00	2,345,000.00

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

Local Unit

TOWNSHIP OF FREEHOLD

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
Water-		-							
Well Rehabilitation		1,800,000.00		300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
System Improvements		750,000.00		150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Tower Upgrades		4,500,000.00		1,500,000.00	1,500,000.00	1,500,000.00			
Water Main Repaired		3,600,000.00		1,200,000.00	600,000.00	600,000.00	600,000.00	300,000.00	300,000.00
		-							
Sewer-		-							
Paving Repairs		120,000.00		20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Valve Replacement Program		120,000.00		20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
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TOTAL - THIS PAGE	XXXXX	10,890,000.00	XXXXXXXXXX	3,190,000.00	2,590,000.00	2,590,000.00	1,090,000.00	790,000.00	790,000.00

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

Local Unit

TOWNSHIP OF FREEHOLD

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
		-							
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		-							
TOTAL - ALL PROJECTS	XXXXX	32,340,000.00	XXXXXXXXXX	8,485,000.00	6,885,000.00	6,435,000.00	3,715,000.00	3,835,000.00	3,135,000.00

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

Local Unit

TOWNSHIP OF FREEHOLD

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
Computer Replacements	60,000.00			3,000.00			57,000.00			
MDT Replacement Program	387,000.00			19,350.00			367,650.00			
LPR Replacement Program	153,000.00			7,650.00			145,350.00			
Mall LPR Replacement Program	250,000.00			12,500.00			237,500.00			
	-			-			-			
	-			-			-			
Court Resurfacing	2,850,000.00			142,500.00			2,707,500.00			
Pocket Park Replacement Program	2,250,000.00			112,500.00			2,137,500.00			
	-			-			-			
Road Overlay	9,500,000.00			475,000.00			9,025,000.00			
Three Brooks Road Improvement	4,000,000.00			200,000.00			3,800,000.00			
Building Improvements	2,000,000.00			100,000.00			1,900,000.00			
	-			-			-			
	-			-			-			
	-			-			-			
	-			-			-			
	-			-			-			
TOTAL - THIS PAGE	21,450,000.00	-	-	1,072,500.00	-	-	20,377,500.00	-	-	-

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

Local Unit

TOWNSHIP OF FREEHOLD

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
Water-	-			-						
Well Rehabilitation	1,800,000.00			90,000.00				1,710,000.00		
System Improvements	750,000.00			37,500.00				712,500.00		
Tower Upgrades	4,500,000.00			225,000.00				4,275,000.00		
Water Main Repaird	3,600,000.00			180,000.00				3,420,000.00		
	-			-				-		
Sewer-	-			-				-		
Paving Repairs	120,000.00			6,000.00				114,000.00		
Valve Replacement Program	120,000.00			6,000.00				114,000.00		
	-			-				-		
	-			-						
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	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	10,890,000.00	-	-	544,500.00	-	-	-	10,345,500.00	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 34,422,776.48
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 5,954,827.59
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,710,225.44
(c) Capital Improvements	44-999	\$ 500,000.00
(d) Municipal Debt Service	45-999	\$ 8,983,275.00
(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	\$ 958,374.00
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 2,200,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 55,729,478.51

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 28 day of April, 2026. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2026 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 28 day of April, 2026, sabouzeina@twp.freehold.nj.us, Clerk
Signature

TOWNSHIP OF FREEHOLD

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	4,256,795.08	4,085,936.80	4,085,936.80	Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113	130,000.00	180,000.00	132,267.26	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	522,000.00	492,000.00	454,672.24	37,327.76
					Other Expenses	54-372-2	718,920.00	718,920.00	339,108.90	379,811.10
					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		1,005,000.00	1,004,972.20	27.80
Total Trust Fund Revenues:	54-299	4,386,795.08	4,265,936.80	4,218,204.06	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2	143,750.00	375,000.00	375,000.00	-
					Year Referendum Passed/Implemented:	November 7, 2000 <i>(Date)</i>		Debt Service:		xxxxxxxxxx
Rate Assessed:		\$	0.0400	Payment of Bond Principal	54-920-2	1,010,000.00	1,010,000.00	1,007,035.16	xxxxxxxxxx	
Total Tax Collected to date:		\$	44,439,615.73	Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx	
Total Expended to date:		\$		Interest on Bonds	54-930-2	490,000.00	525,000.00	523,021.08	xxxxxxxxxx	
Total Acreage Preserved to date:			2265.850 <i>(Acres)</i>	Interest on Notes	54-935-2	250,000.00	140,000.00	138,875.00	xxxxxxxxxx	
Recreation land preserved in 2025:			<i>(Acres)</i>	Reserve for Future Use	54-950-2	1,252,125.08	16.80		16.80	
Farmland preserved in 2025:			92.890 <i>(Acres)</i>	Total Trust Fund Appropriations:	54-499	4,386,795.08	4,265,936.80	3,842,684.58	417,183.46	

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

Contracting Unit: TOWNSHIP OF FREEHOLD

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.

3/23/2026

Date

sabouzeina@twp.freehold.nj.us

Clerk of the Governing Body