

# 2026 MUNICIPAL BUDGET

Municipal Budget of the \_\_\_\_\_ Borough of Island Heights Borough, County of Ocean for the Fiscal Year 2026

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

14th day of April, 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 17th day of April, 2026

DocuSigned by:  
Sean V. Isay  
3022610771988181...  
Clerk  
PO Box 797  
Address  
Island Heights, NJ 08732  
Address  
7322706415  
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 16th day of April, 2026

DocuSigned by:  
BRIAN E. WIGAN  
524025840000102  
Registered Municipal Accountant  
Westfield, New Jersey 07090  
Address  
308 East Broad Street  
Address  
908-789-9300  
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 16th day of April, 2026

DocuSigned by:  
Louis Palazzo  
F1EB912ED1F94B0...  
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: \_\_\_\_\_,

By: \_\_\_\_\_

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

Contracting Unit: Island Heights Borough

Year Ending: December 31, 2026

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.

04/17/2026  
Date

DocuSigned by:  
Sean V. Asay  
832964177089434...  
Clerk of the Governing Body

## 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.
- f) In all applicable signature lines, insert the email address of the applicable official.
- g) **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).**
- h) 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).**
- i) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- j) 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.**
- k) 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	Island Heights Borough, Ocean County		
Full Name of Municipality	BOROUGH OF ISLAND HEIGHTS		
County of Municipality	OCEAN		
Name of Municipality	ISLAND HEIGHTS		
Type	BOROUGH		
Governing Body Type	COUNCIL MEMBERS		
Location	Main Meeting Room		
Address	One Wannamaker Complex		
Address	Island Heights		
Phone	732-270-6415		
Fax	732-270-8586		
Clerk	Sean V. Asay		<b>Cert #</b> C-2110
Tax Collector	Jeanette Larrison		T-1583
Chief Financial Officer	Louis Palazzo		N-0795
Registered Municipal Accountant	Brian K. Logan		488
Municipal Attorney	Steven Zabarsky		
Website URL for Publishing	https://islandheightsborough.gov/legal-notices/		
Date of Website Posting	17th	April	4/17/2026
On-line Publication for Publishing			5/19/2026
Date of On-line Publication Posting			
Date of Introduction	<b>Day</b>	<b>Month</b>	
Date of Public Hearing	14th	April	4/14/2026
	19th	May	5/19/2026
Time of Public Hearing	7:00 PM		
Net Valuation Taxable Current		388,486,300	
Net Valuation Taxable Prior		385,720,200	
		2,766,100	

<b>Budget Year</b>	<b>2026</b>	<b>Budget Year Type:</b>	<b>Calendar Year</b>
Municipal Code	1510		

How many utilities does municipality have?*	1			<b>*One (1) utility listed by default. Select "0"</b>
<b>Utility #</b>	<b>Utility Name</b>	<b>Utility Type</b>	<b>Ca</b>	
Utility 1	Island Heights Water-Sewer	Water & Sewer	<b># of Years</b>	
Utility 2			<b>Beginning Year</b>	
Utility 3			<b>Ending Year</b>	
Utility 4				
Utility 5				
Utility 6				
Utility Assessment (Tab 37)				
Utility Assessment (Tab 38)				

Page Count - Standard or Expanded:	Start with "Standard" and mov	
Grant Revenues (Sheet 9)	Standard	"Standard" will provide two (2) sheets for Grant Re
Other Special Item Revenues (Sheet 10)	Standard	"Standard" will provide two (2) sheets for Other Sp
General Appropriations (Sheet 15)	Standard	"Standard" will provide nine (9) sheets for General
Grant Appropriations (Sheet 24)	Standard	"Standard" will provide three (3) sheets for Grant A
Capital Improvements (Sheets 40b, 40c, 40d)	Standard	"Standard" will provide three (3) sheets per sector

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



**Date of Original Appt.**

1/1/2022

**32 day(s) between publication and hearing**

**35 day(s) between intro and hearing**

*Calendar or State Fiscal*

***if you do not have any utilities.***

**Capital Improvement Program**

6

2026

2031

**Revenues to "Expanded" only as needed.**

Revenues.

Special Items of Revenue.

Appropriations.

Appropriations.

7.

# 2026 Municipal Budget

of the                     BOROUGH                     of ISLAND HEIGHTS County of  
OCEAN for the fiscal year 2026.

## Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2026	2025	
1. Surplus	345,000.00	803,500.00	
2. Total Miscellaneous Revenues	684,979.00	533,386.75	
3. Receipts from Delinquent Taxes	153,000.00	97,000.00	
4. a) Local Tax for Municipal Purposes	2,327,423.00	2,196,140.00	
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	2,327,423.00	2,196,140.00	
Total General Revenues	3,510,402.00	3,630,026.75	

Summary of Appropriations	2026 Budget	Final 2025 Budget
1. Operating Expenses: Salaries & Wages	1,389,922.00	1,276,347.00
Other Expenses	1,295,102.27	1,279,073.81
2. Deferred Charges & Other Appropriations	321,546.84	429,145.00
3. Capital Improvements		120,000.00
4. Debt Service (Include for School Purposes)	194,156.00	211,311.00
5. Reserve for Uncollected Taxes	148,224.89	157,424.94
Total General Appropriations	3,348,952.00	3,473,301.75
Total Number of Employees		

2026 Dedicated Island Heights Water-Sewer 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	59,000.00	175,000.00	
2. Miscellaneous Revenues			
3. Deficit (General Budget)			
Total Revenues	59,000.00	175,000.00	
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	Island Heights Water-Sewer Util	
Interest			
Principal			
Outstanding Balance			

Balance of Outstanding Debt			
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)	3,362,177.11	XXXXXXXXXXXX
2 Local District School Tax		2,768,298.00
Actual		
Estimate	2,823,664.00	XXXXXXXXXXXX
3 Regional School District Tax		1,674,969.00
Actual		
Estimate	1,708,469.00	XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		1,976,652.40
Actual		
Estimate	2,016,186.00	XXXXXXXXXXXX
6 Special District Tax		
Actual		
Estimate		XXXXXXXXXXXX
7 Municipal Open Space		
Actual		
Estimate		XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	9,910,496.11	
10 Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)	1,182,979.00	
11 Cash Required from 2026 to Support Local Municipal Budget and Other Taxes	8,727,517.11	
12 Amount of Item 11 divided by <b>98.33%</b>		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, AFS Sheet 22)	8,875,742.00	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	2,823,664.00	
Regional School District Tax (Line 3 Above)	1,708,469.00	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	2,016,186.00	
Special District Tax (Line 6 Above)	-	
Municipal Open Space Tax (Line 7 Above)	-	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	2,327,423.00	
Total Amount (Line 12)	8,875,742.00	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	148,224.89	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	3,362,177.11	
Item 13 - Appropriation: Reserve for Uncollected Taxes	148,224.89	
Subtotal	3,510,402.00	
Less: Item 10 - Total Anticipated Revenues	1,182,979.00	
Amount to Be Raised by Taxation in Municipal Budget	2,327,423.00	

<b>Local Tax for Municipal Purpose</b>	2,327,423.00
<b>Addition to Local District School Tax</b>	
<b>Minimum Library Tax</b>	

# 2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

**CAP**

**MUNICIPALITY:** BOROUGH OF ISLAND HEIGHTS

**COUNTY:** OCEAN

<u>E. Steven Doyle</u> <b>Mayor's Name</b>	<u>December 31, 2026</u> <b>Term Expires</b>
---	---

<b>Municipal Officials</b>	
<u>Sean V. Asay</u> <b>Municipal Clerk</b>	<u>1/1/2022</u> <b>Date of Orig. Appt.</b>
<u>Jeanette Larrison</u> <b>Tax Collector</b>	<u>C-2110</u> <b>Cert. No.</b>
<u>Louis Palazzo</u> <b>Chief Financial Officer</b>	<u>T-1583</u> <b>Cert. No.</b>
<u>Brian K. Logan</u> <b>Registered Municipal Accountant</b>	<u>N-0795</u> <b>Cert. No.</b>
<u>Steven Zabarsky</u> <b>Municipal Attorney</b>	<u>488</u> <b>Lic. No.</b>
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**Official Mailing Address of Municipality**

Main Meeting Room  
One Wannamaker Complex  
Island Heights

**Fax #:** 732-270-8586

<b>Governing Body Members</b>	
<b>Name</b>	<b>Term Expires</b>
<u>Brian Gabriel</u>	<u>12/31/2026</u>
<u>Lynn Pendelton</u>	<u>12/31/2026</u>
<u>Rolf Weber</u>	<u>12/31/2027</u>
<u>Susan Healy</u>	<u>12/31/2027</u>
<u>Robert Baxter</u>	<u>12/31/2028</u>
<u>Alan Fumo</u>	<u>12/31/2028</u>
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# 2026 MUNICIPAL BUDGET

Municipal Budget of the                     BOROUGH                     of                     ISLAND HEIGHTS                    , County of                     OCEAN                     for the Fiscal Year 2026.

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

          14th           day of                     April                    , 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           14th           day of                     April                    , 2026

          boroughclerk@islandheightsborough.gov          

Clerk

          One Wannamaker Complex          

Address

          Island Heights          

Address

          732-270-6415          

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           14th           day of                     April                    , 2026

          blogan@scnco.com          

Registered Municipal Accountant

          308 East Broad Street          

Address

          Westfield, NJ 07090          

Address

          908-789-9300          

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           14th           day of                     April                    , 2026

          cfo@islandheightsborough.gov          

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 BOROUGH of ISLAND HEIGHTS, County of OCEAN for the Fiscal Year 2026

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

Be it Further Resolved, that said Budget be published on the official website https://islandheightsborough.gov/legal-notices/ on April 17th, 2026;

Also, if applicable, it will be advertised in the following on-line publication of \_\_\_\_\_ on \_\_\_\_\_, 2026.

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

**RECORDED VOTE**  
(Insert Last Name)

**Ayes**

Doyle  
Gabriel  
Pendelton  
Weber  
Healy  
Baxter  
Fumo

**Nays**

**Abstained**

**Absent**

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of ISLAND HEIGHTS, County of OCEAN, on April 14th, 2026.

A Hearing on the Budget and Tax Resolution will be held at Main Meeting Room, on May 19th, 2026 at 7:00 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
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>	XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}</b>	2,868,851.27
<b>2. Appropriations excluded from "CAPS" -</b>	XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}</b>	493,325.84
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>	-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	493,325.84
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b> <span style="border: 1px solid black; padding: 2px;">98.33%</span> <b>Percent of Tax Collections</b>	148,224.89
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	3,510,402.00
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)</b> (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	1,182,979.00
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	2,327,423.00
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>	-
<b>(c) Minimum Library Tax</b>	-

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Highways Water-Sew Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	3,621,567.00	1,217,178.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	8,459.75						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	3,630,026.75	1,217,178.00	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	3,413,988.25	1,190,334.60	-	-	-	-	-
Reserved	207,814.93	25,831.53	-	-	-	-	-
Unexpended Balances Canceled	8,223.57	1,011.87	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	3,630,026.75	1,217,178.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	3,621,567.00
Cap Base Adjustment:	
Subtotal	<u>3,621,567.00</u>
Exceptions Less:	
Total Other Operations	41,000.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	156,725.00
Total Additional Appropriations	
Total Capital Improvements	120,000.00
Total Debt Service	211,311.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	
Judgements	
Total Deferred Charges	110,000.00
Cash Deficit	
Reserve for Uncollected Taxes	<u>157,424.94</u>
Total Exceptions	796,460.94
Amount on Which CAP is Applied	2,825,106.06
2.0% CAP	<u>56,502.12</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	2,881,608.18

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		2,881,608.18
Additions:		
New Construction (Assessor Certification)		15,501.27
2024 Cap Bank Available		
2025 Cap Bank Available		
Total Additions		<u>15,501.27</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>2,897,109.45</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>42,376.59</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>2,939,486.04</u>
Total General Appropriations for Municipal Purposes		<u>2,868,851.27</u>
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		<u>(70,634.77)</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 \$ 469,320.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 63,320.00

406,000.00

Budgeted Group Insurance - Inside CAP 310,044.00

Budgeted Group Insurance - Utilities -

Budgeted Group Insurance - Outside CAP 95,956.00

TOTAL 406,000.00

Instead of receiving Health Benefits, 1 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver 4,000.00  
Salaries and Wages \$ 4,000.00

**"2010" LEVY CAP BANKS:**

<b>2023</b>	Maximum Allowable Amount to be Raised by Taxation	[REDACTED]
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026)	<u>69,058</u>
	Amount Used in CY 2026	<u>-</u>
	Balance to Expire	<u><u>69,058</u></u>
<b>2024</b>	Maximum Allowable Amount to be Raised by Taxation	[REDACTED]
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2027)	<u>61,080</u>
	Amount Used in CY 2026	<u>-</u>
	Balance to Carry Forward (CY 2027)	<u><u>61,080</u></u>
<b>2025</b>	Maximum Allowable Amount to be Raised by Taxation	<u>2,231,224</u>
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	<u>2,196,140</u>
	Amount Used in CY 2026	<u>35,084</u>
	Balance to Carry Forward (CY 2027 - CY2028)	<u><u>35,084</u></u>
<b>2026</b>	Maximum Allowable Amount to be Raised by Taxation	<u>2,354,492</u>
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029)	<u>2,327,423</u>
		<u>27,069</u>
<b>Total Levy CAP Bank</b>		<u><u>123,233</u></u>

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	2,196,140.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	4,749.00
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>2,191,391.00</u>
Plus 2% CAP Increase	<u>43,827.82</u>
<b>ADJUSTED TAX LEVY</b>	<u>2,235,218.82</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>2,235,218.82</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

2,235,218.82

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	101,916.00
Allowable Pension Obligations Increases	1,856.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 103,772.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions

**ADJUSTED TAX LEVY**

2,338,990.82

Additions:

New Ratables - Increase for new construction	2,724,300
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.569</u>
New Ratable Adjustment to Levy	15,501.27
Amounts approved by Referendum	
Levy CAP Bank Applied	

**MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION**

2,354,492.08

**AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES**

2,327,423.00

**OVER OR (UNDER) 2% LEVY CAP**

(27,069.08)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>1. Surplus Anticipated</b>	08-101	345,000.00	803,500.00	803,500.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	345,000.00	803,500.00	803,500.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103			
Other	08-104			
Fees and Permits	08-105	22,000.00	22,000.00	22,742.00
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	30,000.00	20,000.00	30,611.96
Other	08-109			
Interest and Costs on Taxes	08-112	30,487.69	20,000.91	30,611.90
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	16,000.00	25,000.00	16,623.15
Anticipated Utility Operating Surplus	08-114			
Beach Fees	08-115	30,000.00	30,000.00	30,729.00





## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	128,487.69	117,000.91	131,318.01

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	117,407.00	117,407.00	118,807.00
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund	09-213	6,122.00		
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>123,529.00</b>	<b>117,407.00</b>	<b>118,807.00</b>

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>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)</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	137,000.00	65,000.00	139,564.00
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	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			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	137,000.00	65,000.00	139,564.00







## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services</b>				
<b>Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	11-001	52,450.00	52,450.00	52,450.00

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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



## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b> <b>With Prior Written Consent of Director of Local Government Services - Public and</b> <b>Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	-	8,459.75	8,459.75



## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b> <b>With Prior Written Consent of Director of Local Government Services - Other Special</b> <b>Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Other Special Items</b>	08-004	243,512.31	173,069.09	179,746.09

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>Summary of Revenues</b>				
	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	345,000.00	803,500.00	803,500.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	128,487.69	117,000.91	131,318.01
Total Section B: State Aid Without Offsetting Appropriations	09-001	123,529.00	117,407.00	118,807.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	137,000.00	65,000.00	139,564.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	52,450.00	52,450.00	52,450.00
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	-	8,459.75	8,459.75
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	243,512.31	173,069.09	179,746.09
<b>Total Miscellaneous Revenues</b>	13-099	684,979.00	533,386.75	630,344.85
<b>4. Receipts from Delinquent Taxes</b>	15-499	153,000.00	97,000.00	129,466.64
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	1,182,979.00	1,433,886.75	1,563,311.49
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	2,327,423.00	2,196,140.00	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	2,327,423.00	2,196,140.00	2,235,457.80
<b>7. Total General Revenues</b>	13-299	3,510,402.00	3,630,026.75	3,798,769.29

## 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
ADMINISTRATIVE & EXECUTIVE						-		-
General Administration						-		-
Salaries & Wages	20-100	1	90,828.00	89,710.00		92,710.00	90,955.42	1,754.58
Other Expenses (Central Supply)	20-100	2	8,000.00	12,000.00		9,000.00	6,410.25	2,589.75
						-		-
Mayor & Council						-		-
Salaries & Wages	20-110	1	23,600.00	22,200.00		22,200.00	22,200.00	-
Other Expenses	20-110	2	2,000.00	2,000.00		2,000.00	1,795.00	205.00
						-		-
Municipal Clerk						-		-
Other Expenses	20-120	2	16,500.00	16,500.00		16,500.00	15,980.87	519.13
Advertising	20-120	2	1,000.00	1,000.00		1,000.00	513.48	486.52
						-		-
Elections						-		-
Other Expenses	20-120	2	1,000.00	1,000.00		1,000.00	632.36	367.64
						-		-
Financial Administration (Treasury)						-		-
Salaries & Wages	20-130	1	54,900.00	52,925.00		54,125.00	53,901.79	223.21
Other Expenses	20-130	2	15,000.27	29,000.06		24,000.06	11,610.04	12,390.02
Audit	20-135	2	24,000.00	19,000.00		18,000.00	18,000.00	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Computerized Data Processing						-		-
Other Expenses	20-140	2	24,000.00	29,000.00		25,000.00	21,424.19	3,575.81
						-		-
Tax Collection						-		-
Salaries & Wages	20-145	1	31,520.00	30,633.00		30,633.00	28,785.04	1,847.96
Other Expenses	20-145	2	2,200.00	4,200.00		5,200.00	1,467.00	3,733.00
						-		-
Tax Assessment						-		-
Salaries & Wages	20-150	1	19,000.00	18,500.00		18,500.00	18,499.15	0.85
Other Expenses	20-150	2	1,150.00	1,150.00		1,150.00	801.44	348.56
Tax Map Revisions	20-150	2	-	1,500.00		1,500.00		1,500.00
Cost of Tax Appeals	20-150	2	2,000.00	10,000.00		7,000.00		7,000.00
						-		-
Legal Notices						-		-
Advertising & Legal Notices	20-155	2	2,000.00	5,000.00		5,000.00	3,442.92	1,557.08
Other Expenses	20-155	2	20,000.00	33,000.00		33,000.00	15,746.60	17,253.40
Labor Counsel	20-155	2	1,000.00	2,000.00		-		-
						-		-
Engineering Services						-		-
Other Expenses	20-165	2	23,000.00	25,000.00		24,000.00	22,799.00	1,201.00

## 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
LAND USE ADMINISTRATION:						-		-
Municipal Land Use Law (N.J.S.A. 40:55D-1)						-		-
Planning Board						-		-
Salaries & Wages	21-180	1	2,133.00	2,070.00		2,070.00	2,067.38	2.62
Other Expenses - Legal	21-180	2	2,000.00	3,000.00		3,000.00	1,605.00	1,395.00
Other Expenses - Other	21-180	2	1,000.00	1,000.00		1,000.00	420.00	580.00
						-		-
Code Enforcement & Zoning						-		-
Salaries & Wages	22-196	1	29,483.00	27,782.00		35,782.00	32,976.40	2,805.60
Other Expenses	22-196	2	10,500.00	12,000.00		10,000.00	9,252.68	747.32
						-		-
INSURANCE:						-		-
General Liability	23-210	2	60,283.00	56,048.00		56,548.00	56,548.00	-
Workers Compensation	23-215	2	85,434.00	79,496.00		79,496.00	79,496.00	-
Employee Group Insurance	23-220	2	310,044.00	308,000.00		298,000.00	274,984.70	23,015.30
Health Benefit Waiver	23-222	2	4,000.00	8,000.00		12,000.00	11,687.32	312.68
						-		-
						-		-
						-		-
						-		-

## 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 & Wages	25-240	1	727,156.00	703,341.00		703,341.00	679,908.80	23,432.20
Other Expenses	25-240	2	60,000.00	68,500.00		68,500.00	57,336.49	11,163.51
Medical Testing	25-240	2	1,000.00	1,500.00		1,500.00	623.50	876.50
				-		-		-
						-		-
Emergency Management						-		-
Salaries & Wages	25-252	1	3,300.00	3,150.00		3,150.00	3,150.00	-
Other Expenses	25-252	2	4,500.00	5,500.00		5,500.00	3,880.17	1,619.83
						-		-
Volunteer Fire Company						-		-
Other Expenses	25-255	2	5,000.00	5,000.00		5,000.00	4,860.00	140.00
Contribution	25-255	2	80,000.00	80,000.00		80,000.00	80,000.00	-
						-		-
Volunteer First Aid Squad						-		-
Other Expenses	25-260	2	1,000.00	1,000.00		1,000.00	39.73	960.27
Contribution	25-260	2	5,000.00	5,000.00		9,000.00	9,000.00	-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Prosecutor						-		-
Other Expenses	25-275	2	6,500.00	7,500.00		7,500.00	6,000.00	1,500.00
						-		-
MUNICIPAL COURT						-		-
Municipal Court						-		-
Salaries & Wages	43-490	1	23,000.00	28,384.00		26,084.00	22,850.37	3,233.63
Other Expenses	43-490	2	2,500.00	2,500.00		2,800.00	2,680.48	119.52
						-		-
Public Defender						-		-
Other Expenses	43-495	2	500.00	2,000.00		2,000.00	-	2,000.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS:						-		-
Public Buildings & Grounds						-		-
Salaries & Wages	26-290	1	305,598.00	222,502.00		232,502.00	231,031.85	1,470.15
Other Expenses	26-290	2	75,815.00	88,000.00		84,000.00	78,418.85	5,581.15
Snow Removal						-		-
Salaries & Wages	26-290	1	5,000.00	9,000.00		9,000.00	-	9,000.00
Other Expenses	26-290	2	5,000.00	9,000.00		9,000.00	1,500.00	7,500.00
						-		-
Shade Tree						-		-
Other Expenses	26-300	2	1,500.00	2,500.00		2,500.00	-	2,500.00
						-		-
Solid Waste Collection						-		-
Contractual	26-305	2	25,000.00	25,000.00		36,100.00	36,078.51	21.49
Other Expenses	26-305	2	75,000.00	75,000.00		59,700.00	59,447.21	252.79
						-		-
Recycling						-		-
Other Expenses	26-305	2	1,500.00	3,500.00		3,500.00	1,500.00	2,000.00
						-		-
Vehcile Maintenance						-		-
Other Expenses	26-315	2	38,000.00	45,000.00		45,000.00	31,476.45	13,523.55

### CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH & HUMAN SERRVICES						-		-
Board of Health						-		-
Salaries & Wages	27-330	1	300.00	300.00		300.00	-	300.00
Other Expenses	27-330	2	200.00	200.00		200.00	-	200.00
						-		-
Mental Health Program (N.J.S.A. 40:5-2.9)						-		-
Other Expenses	27-330	2	10.00	10.00		10.00	-	10.00
						-		-
Environmental Committee						-		-
Other Expenses	27-335	2	500.00	500.00		500.00	500.00	-
						-		-
Dog Regulation						-		-
Other Expenses	27-340	2	500.00	1,000.00		1,000.00	3.00	997.00
						-		-
Senior Advisory Committee						-		-
Other Expenses	28-370	2	10.00	10.00		10.00	-	10.00
						-		-
						-		-
						-		-
						-		-

## 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 & EDUCATION:						-		-
Beachfront Maintenance						-		-
Other Expenses	28-380	2	7,000.00	7,000.00		7,000.00	6,872.84	127.16
						-		-
Recreation						-		-
Salaries & Wages	28-370	1	1,000.00	3,000.00		3,000.00	-	3,000.00
Other Expenses	28-370	2	25,000.00	5,000.00		5,000.00	3,877.88	1,122.12
						-		-
County Library						-		-
Other Expenses	29-392	2	500.00	1,000.00		1,000.00	-	1,000.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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	66,804.00	56,650.00		59,150.00	59,080.86	69.14
Other Expenses	22-195	2	10,000.00	10,000.00		10,000.00	9,566.97	433.03
						-		-
Fire Official						-		-
Salaries & Wages	22-196	1	6,300.00	6,200.00		6,200.00	5,973.05	226.95
Other Expenses	22-196	2	500.00	500.00		500.00	86.60	413.40
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

### 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
						-		-
						-		-
						-		-
						-		-
						-		-
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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
<b>UNCLASSIFIED:</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
UTILITIES & BULK PURCHASES						-		-
Gasoline	31-460	2	20,000.00	20,000.00		20,000.00	16,696.62	3,303.38
Electricity	31-430	2	36,000.00	36,000.00		36,000.00	27,253.91	8,746.09
Telephone	31-440	2	20,000.00	20,000.00		25,000.00	24,884.25	115.75
Natural Gas	31-446	2	20,000.00	20,000.00		21,500.00	21,252.24	247.76
Street Lighting	31-435	2	21,000.00	21,000.00		21,000.00	20,999.19	0.81
						-		-
Other Common Operating:						-		-
Deferred Sick Time	30-415	2	1,000.00	2,000.00		2,000.00	-	2,000.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Operations {Item 8(A)} within "CAPS"</b>	34-199		2,556,068.27	2,505,961.06	-	2,505,461.06	2,310,831.85	194,629.21
<b>B. Contingent</b>	35-470	2	-	-	XXXXXXXXXX	-	-	-
<b>Total Operations Including Contingent - within "CAPS"</b>	34-201		2,556,068.27	2,505,961.06	-	2,505,461.06	2,310,831.85	194,629.21
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	34-201	1	1,389,922.00	1,276,347.00	-	1,298,747.00	1,251,380.11	47,366.89
<b>Other Expenses (Including Contingent)</b>	34-201	2	1,166,146.27	1,229,614.06	-	1,206,714.06	1,059,451.74	147,262.32



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		34,534.00	32,037.00		32,037.00	32,037.00	-
Social Security System (O.A.S.I.)	36-472		105,000.00	102,000.00		102,500.00	102,497.25	2.75
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		162,749.00	173,608.00		173,608.00	173,608.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		9,500.00	9,500.00		9,500.00	8,559.57	940.43
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		1,000.00	2,000.00		2,000.00	670.46	1,329.54
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		<b>312,783.00</b>	<b>319,145.00</b>	<b>-</b>	<b>319,645.00</b>	<b>317,372.28</b>	<b>2,272.72</b>
<b>(F) Judgments</b>	37-480					-		XXXXXXXXXX
<b>(G) Cash Deficit of Preceding Year</b>	46-855					-		-
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>		<b>2,868,851.27</b>	<b>2,825,106.06</b>	<b>-</b>	<b>2,825,106.06</b>	<b>2,628,204.13</b>	<b>196,901.93</b>

### 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
Length of Service Award Program (LOSAP)						-		-
Other Expenses	25-286	2	33,000.00	41,000.00		40,813.00	29,900.00	10,913.00
						-		-
						-		-
Health Benefits CAP Exclusion	23-221	2	95,956.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## 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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>		128,956.00	41,000.00	-	40,813.00	29,900.00	10,913.00

## 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
<b>Uniform Construction Code</b>	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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Uniform Construction Code Appropriations</b>	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
<b>Shared Service Agreements</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Trash & Recycling Collection -	42-107		109,000.00	104,275.00		104,275.00	104,275.00	-
(Service Received from Toms River Township)						-		-
						-		-
Special Law Enforcement Officer - Class III	42-119		52,450.00	52,450.00		52,450.00	52,450.00	-
(Service Provided to Island Heights Board of Education)						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-



## 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
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Interlocal Municipal Service Agreements</b>	42-999		161,450.00	156,725.00	-	156,725.00	156,725.00	-

## 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
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)</b>	<b>34-303</b>		-	-	-	-	-	-

## 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
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899				-	-	-	
					-	-	-	
Recycling Tonnage Grant	41-569	2		2,668.41	2,668.41	2,668.41	-	
Clean Communties Grant	41-602	2		5,791.34	5,791.34	5,791.34	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	



## 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
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		-	8,459.75	-	8,459.75	8,459.75	-
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>		290,406.00	206,184.75	-	205,997.75	195,084.75	10,913.00
<b>Detail:</b>								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	128,956.00	49,459.75	-	49,272.75	38,359.75	10,913.00

### 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
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		-	120,000.00	XXXXXXXXXX	120,000.00	120,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-

## 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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999		-	120,000.00	-	120,000.00	120,000.00	-



## 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
						-		XXXXXXXXXX
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	<b>45-999</b>		194,156.00	211,311.00	-	211,498.00	211,496.25	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
<b>(1) DEFERRED CHARGES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870		-	50,000.00	XXXXXXXXXX	50,000.00	50,000.00	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
Deferred Charges to Future Taxation - Unfunded					XXXXXXXXXX	-		XXXXXXXXXX
Ordinance 22-13	46-892	2		4,749.00	XXXXXXXXXX	4,749.00	4,749.00	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
General Capital Fund Over Expenditures	46-896	2		55,251.00	XXXXXXXXXX	55,251.00	47,029.18	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Water-Sewer Utility Operating Deficit	46-855	2	8,763.84		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>46-999</b>		<b>8,763.84</b>	<b>110,000.00</b>	XXXXXXXXXX	<b>110,000.00</b>	<b>101,778.18</b>	XXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480					-		XXXXXXXXXX
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-</b>	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	<b>34-309</b>		<b>493,325.84</b>	<b>647,495.75</b>	<b>-</b>	<b>647,495.75</b>	<b>628,359.18</b>	<b>10,913.00</b>

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	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
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999		-	-	-	-	-	XXXXXXXXXX
<b>Deferred Charges and Statutory (J) Expenditures - Local School -</b>	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
<b>District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"</b>	29-410		-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399		493,325.84	647,495.75	-	647,495.75	628,359.18	10,913.00
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400		3,362,177.11	3,472,601.81	-	3,472,601.81	3,256,563.31	207,814.93
<b>(M) Reserve for Uncollected Taxes</b>	50-899		148,224.89	157,424.94	XXXXXXXXXX	157,424.94	157,424.94	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499		3,510,402.00	3,630,026.75	-	3,630,026.75	3,413,988.25	207,814.93

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for</b>	34-299	2,868,851.27	2,825,106.06	-	2,825,106.06	2,628,204.13	196,901.93
Municipal Purposes within "CAPS"	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	128,956.00	41,000.00	-	40,813.00	29,900.00	10,913.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	161,450.00	156,725.00	-	156,725.00	156,725.00	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	-	8,459.75	-	8,459.75	8,459.75	-
Total Operations Excluded from "CAPS"	34-305	290,406.00	206,184.75	-	205,997.75	195,084.75	10,913.00
<b>(C) Capital Improvements</b>	44-999	-	120,000.00	-	120,000.00	120,000.00	-
<b>(D) Municipal Debt Service</b>	45-999	194,156.00	211,311.00	-	211,498.00	211,496.25	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	46-999	8,763.84	110,000.00	XXXXXXXXXX	110,000.00	101,778.18	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	37-480	-	-	-	-	-	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of Local Finance Board</b>	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	50-899	148,224.89	157,424.94	XXXXXXXXXX	157,424.94	157,424.94	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	3,510,402.00	3,630,026.75	-	3,630,026.75	3,413,988.25	207,814.93



## DEDICATED ISLAND HEIGHTS WATER-SEWER UTILITY UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR ISLAND HEIGHTS	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
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	126,502.00	177,296.00		177,296.00	167,096.72	10,199.28
Other Expenses	55-502	206,000.00	221,000.00		217,000.00	205,593.65	11,406.35
					-		-
Ocean County Utilities Authority		240,000.00	231,000.00		235,000.00	234,855.08	144.92
Group Health Insurance		-	35,000.00		35,000.00	35,000.00	-
Liability Insurance		30,000.00	30,000.00		30,000.00	30,000.00	-
					-		-
					-		-
					-		-
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					-		-

## DEDICATED ISLAND HEIGHTS WATER-SEWER UTILITY UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR ISLAND HEIGHTS 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
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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## DEDICATED ISLAND HEIGHTS WATER-SEWER UTILITY UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR ISLAND HEIGHTS 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
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	-	25,000.00	XXXXXXXXXX	25,000.00	25,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	100,000.00	111,000.00		111,000.00	111,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	64,617.00	69,895.00		69,895.00	68,894.38	XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
NJ IBank Loan - Principal	55-524	262,705.00	255,136.00		255,136.00	255,135.37	XXXXXXXXXX
NJ Ibank Loan - Interest	55-525	49,876.00	39,551.00		39,551.00	39,540.38	XXXXXXXXXX
					-		XXXXXXXXXX

## DEDICATED ISLAND HEIGHTS WATER-SEWER UTILITY UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR ISLAND HEIGHTS WATE	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
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	10,000.00	10,000.00		10,000.00	10,000.00	-
Social Security System (O.A.S.I.)	55-541	8,500.00	11,000.00		11,000.00	7,791.05	3,208.95
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	800.00	1,300.00		1,300.00	427.97	872.03
					-		-
					-		-
					-		-
<b>Judgements</b>	55-531				-		XXXXXXXXXX
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX	-		XXXXXXXXXX
<b>Surplus (General Budget )</b>	55-545			XXXXXXXXXX	-		XXXXXXXXXX
<b>TOTAL ISLAND HEIGHTS WATER-SEWER UTILITY</b>	55-599	1,099,000.00	1,217,178.00	-	1,217,178.00	1,190,334.60	25,831.53

### 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:

Developers Escrow Fund
Parking Offenses Adjudication Act
Accumulated Absences
Storm Recovery Trust
D.A.R.E. Donations
Wannamkaer Playground Donations
Recreation Trust
Lead Paint Inspections
Disposal of Forfeited Property
Municipal Alliance of Alcohol & Drug Abuse Program

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	1,226,864.53
Due from State of N.J.(c. 20, P.L. 1961)	10,257.24
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	157,538.05
Tax Title Lien Receivable	35,307.47
Property Acquired by Tax Title Lien Liquidation	-
Other Receivables	253,241.39
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
<b>Total Assets</b>	<b>1,683,208.68</b>
<b>LIABILITIES, RESERVES AND SURPLUS</b>	
*Cash Liabilities	886,341.59
Reserves for Receivables	428,116.43
Surplus	368,750.66
<b>Total Liabilities, Reserves and Surplus</b>	<b>1,683,208.68</b>

School Tax Levy Unpaid	2,147,234.69
Less: School Tax Deferred	1,892,000.00
*Balance Included in Above "Cash Liabilities"	255,234.69

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

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	1,094,535.34	1,000,345.66
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 98.06%, 2024: 98.34%)	8,512,505.22	8,042,870.64
Delinquent Taxes	129,466.64	97,767.28
Other Revenues and Additions to Income	774,586.79	1,359,210.21
<b>Total Funds</b>	<b>10,511,093.99</b>	<b>10,500,193.79</b>
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	3,472,600.06	3,474,855.26
School Taxes (Including Local and Regional)	4,443,267.00	4,206,723.01
County Taxes (Including Added Tax Amounts)	1,991,205.36	1,773,502.68
Special District Taxes		-
Other Expenditures and Deductions from Income	235,270.91	577.50
<b>Total Expenditures and Tax Requirements</b>	<b>10,142,343.33</b>	<b>9,455,658.45</b>
Less: Expenditures to be Raised by Future Taxes	-	50,000.00
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>10,142,343.33</b>	<b>9,405,658.45</b>
<b>Surplus Balance, December 31</b>	<b>368,750.66</b>	<b>1,094,535.34</b>

\*Nearest even percentage may be used

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

Surplus Balance, December 31	368,750.66
Current Surplus Anticipated in 2026 Budget	345,000.00
<b>Surplus Balance Remaining</b>	<b>23,750.66</b>

**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.

**BOROUGH OF ISLAND HEIGHTS  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

A large, empty rectangular box with a black border, intended for the narrative content of the capital improvement program. The interior of the box is light gray.

## CAPITAL BUDGET (Current Year Action) 2026

Local Unit           BOROUGH OF ISLAND HEIGHTS          

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	
Vinyl Siding @ PD Headquarters		10,000.00			500.00			9,500.00	
Police Car Purchase		60,000.00			3,000.00			57,000.00	
Building Improvments @ Library		17,000.00			850.00			16,150.00	
Municipal Property Improvements		150,000.00			30,000.00			120,000.00	
Recreation Improvements		15,000.00			750.00			14,250.00	
Boardwalk Pavilion Repair		160,000.00			9,000.00			151,000.00	
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<b>TOTAL - THIS PAGE</b>	XXXXX	412,000.00	-	-	44,100.00	-	-	367,900.00	-

## CAPITAL BUDGET (Current Year Action) 2026

Local Unit BOROUGH OF ISLAND HEIGHTS

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

Local Unit           BOROUGH OF ISLAND HEIGHTS          

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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<b>TOTAL - ALL PROJECTS</b>	XXXXX	412,000.00	-	-	44,100.00	-	-	367,900.00	-

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

Local Unit

BOROUGH OF ISLAND HEIGHTS

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
Vinyl Siding @ PD Headquarters		10,000.00		10,000.00					
Police Car Purchase		60,000.00		60,000.00					
Building Improvments @ Library		17,000.00		17,000.00					
Municipal Property Improvements		150,000.00		75,000.00	75,000.00				
Recreation Improvements		15,000.00		15,000.00					
Boardwalk Pavilion Repair		160,000.00		80,000.00	80,000.00				
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<b>TOTAL - THIS PAGE</b>	XXXXX	412,000.00	XXXXXXXXXX	257,000.00	155,000.00	-	-	-	-

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

Local Unit

BOROUGH OF ISLAND HEIGHTS

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

Local Unit

BOROUGH OF ISLAND HEIGHTS

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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		-							
<b>TOTAL - ALL PROJECTS</b>	XXXXX	412,000.00	XXXXXXXXXX	257,000.00	155,000.00	-	-	-	-

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

Local Unit BOROUGH OF ISLAND HEIGHTS

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
Vinyl Siding @ PD Headquarters	10,000.00			500.00			9,500.00			
Police Car Purchase	60,000.00			3,000.00			57,000.00			
Building Improvments @ Library	17,000.00			850.00			16,150.00			
Municipal Property Improvements	150,000.00			7,500.00			142,500.00			
Recreation Improvements	15,000.00			750.00			14,250.00			
Boardwalk Pavilion Repair	160,000.00			8,000.00			152,000.00			
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<b>TOTAL - THIS PAGE</b>	412,000.00	-	-	20,600.00	-	-	391,400.00	-	-	-

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Local Unit

BOROUGH OF ISLAND HEIGHTS

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<b>TOTAL - ALL PROJECTS</b>	412,000.00	-	-	20,600.00	-	-	391,400.00	-	-	-

## SECTION 2 - UPON ADOPTION FOR YEAR 2026

RESOLUTION

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH  
of ISLAND HEIGHTS, County of OCEAN that the budget hereinbefore set forth is hereby  
adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 2,327,423.00 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in  
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of  
the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ - (Item 5 Below) Minimum Library Tax

**RECORDED VOTE**  
(Insert last name)

	Ayes	Nays	Abstained	
			Absent	

### SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	345,000.00
Miscellaneous Revenues Anticipated	13-099	\$	684,979.00
Receipts from Delinquent Taxes	15-499	\$	153,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	2,327,423.00
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS</u> IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS</u> IN TYPE I SCHOOL DISTRICTS ONLY			\$ -
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS</u> IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			
	07-192	\$	-
<b>Total Revenues</b>	<b>13-299</b>	<b>\$</b>	<b>3,510,402.00</b>

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 2,556,068.27
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 312,783.00
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 290,406.00
(c) Capital Improvements	44-999	\$ -
(d) Municipal Debt Service	45-999	\$ 194,156.00
(e) Deferred Charges - Municipal	46-999	\$ 8,763.84
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 148,224.89
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	\$ 3,510,402.00

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

Certified by me this \_\_\_\_\_ day of \_\_\_\_\_, 2026, \_\_\_\_\_, Clerk

*Signature*

**BOROUGH OF ISLAND HEIGHTS**

**OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

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



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

Contracting Unit: **BOROUGH OF ISLAND HEIGHTS**

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.

4/15/2026  
Date

boroughclerk@islandheightsborough.gov  
Clerk of the Governing Body