2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF ISLAND HEIGHTS **COUNTY:** OCEAN

E.Steven Doyle	December 31, 2026
Mayor's Name	**Term Expires**

Municipal Officials

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

Governing Body Members

Name	Term Expires
Brian Gabriel	12/31/2026
Lynn Pendelton	12/31/2026
Rolf Weber	12/31/2027
Susan Healy	12/31/2027
Robert Baxter	12/31/2028
Alan Fumo	12/31/2028

Official Mailing Address of Municipality

Main Meeting Room
One Wannamaker Complex
Island Heights

Fax #: 732-270-8586

Sheet A

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: ____________________

Sheet 1

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 offical 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
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)}		2,866,040.49
2. Appropriations excluded from "CAPS" -		xxxxxxxxxxxx
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		484,562.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		484,562.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated *98.33%* Percent of Tax Collections		148,108.51
	Building Aid Allowance 2026 - $	
4. Total General Appropriations (Item 9, Sheet 29)	for Schools-State Aid 2025 - $	3,498,711.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		1,178,257.00
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)		2,320,454.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		-
(c) Minimum Library Tax		-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	eights Water-Sew Utility	Utility	Utility	Utility	Utility	Utility
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	-	-	-	-	-
Expenditures: 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	3,621,567.00
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	157,424.94
Total Exceptions	796,460.94
Amount on Which CAP is Applied	2,825,106.06
2.0% CAP	56,502.12
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		15,501.27
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	2,897,109.45
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	42,376.59
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	2,939,486.04
Total General Appropriations for Municipal Purposes *(Sheet 19, H-1)*		2,866,040.49
Over or (Under) Appropriations Cap		(73,445.55)

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

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 Salaries and Wages	$ 4,000.00

"2010" LEVY CAP BANKS:

2023	
Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2026)	69,058
Amount Used in CY 2026	-
Balance to Expire	69,058
2024	
Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2026 - CY 2027)	61,080
Amount Used in CY 2026	-
Balance to Carry Forward (CY 2027)	61,080
2025	
Maximum Allowable Amount to be Raised by Taxation	2,231,224
Amount to be Raised by Taxation for Municipal Purpose	2,196,140
Available for Banking (CY 2026 - CY 2028)	35,084
Amount Used in CY 2026	
Balance to Carry Forward (CY 2027 - CY2028)	35,084
2026	
Maximum Allowable Amount to be Raised by Taxation	2,354,492
Amount to be Raised by Taxation for Municipal Purpose	2,320,454
Available for Banking (CY 2027 - CY 2029)	34,038
Total Levy CAP Bank	130,202

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		2,191,391.00
Plus 2% CAP Increase		43,827.82
ADJUSTED TAX LEVY		2,235,218.82
Plus: Assumption of Service/Function		
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		2,235,218.82

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)	0.569	
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		2,320,454.00
OVER OR (UNDER) 2% LEVY CAP		(34,038.08)
(must be equal or under for Introduction)		

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)		3,350,602.49	XXXXXXXXXXX
2	Local District School Tax	Actual		2,768,298.00
		Estimate	2,823,664.00	XXXXXXXXXXX
3	Regional School District Tax	Actual		1,674,969.00
		Estimate	1,708,469.00	XXXXXXXXXXX
4	Regional High School Tax	Actual		
		Estimate		XXXXXXXXXXX
5	County Tax	Actual		1,976,652.40
		Estimate	2,016,186.00	XXXXXXXXXXX
6	Special District Tax	Actual		
		Estimate		XXXXXXXXXXX
7	Municipal Open Space	Actual		
		Estimate		XXXXXXXXXXX
8	Municipal Arts and Culture	Actual		
		Estimate		XXXXXXXXXXX
9	Total General Appropriations & Other Taxes		9,898,921.49	
10	Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)		1,178,257.00	
11	Cash Required from 2026 to Support Local Municipal Budget and Other Taxes		8,720,664.49	
12	Amount of Item 11 divided by **98.33%** equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, AFS Sheet 22)		8,868,773.00	

Analysis of Item 12:	
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	2,320,454.00
Total Amount (Line 12)	8,868,773.00

13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	148,108.51
	Computation of "Tax in Local Municipal Budget"	
	Item 1 - Total General Appropriations	3,350,602.49
	Item 13 - Appropriation: Reserve for Uncollected Taxes	148,108.51
	Subtotal	3,498,711.00
	Less: Item 10 - Total Anticipated Revenues	1,178,257.00
	Amount to Be Raised by Taxation in Municipal Budget	2,320,454.00

Local Tax for Municipal Purpose	2,320,454.00
Addition to Local District School Tax	
Minimum Library Tax	

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
1. Surplus Anticipated	08-101	345,000.00	803,500.00	803,500.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	345,000.00	803,500.00	803,500.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103			
Other	08-104			
Fees and Permits	08-105	22,000.00	22,000.00	22,442.00
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
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	40,587.29
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 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	**08-001**	128,487.69	117,000.91	140,993.40

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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	118,807.00	117,407.00	118,807.45
Garden State Trust	09-206			
Watershed Aid	09-207			
Total Section B: State Aid Without Offsetting Appropriations	**09-001**	118,807.00	117,407.00	118,807.45

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160	137,000.00	65,000.00	139,564.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	**08-002**	137,000.00	65,000.00	139,564.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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
Special Law Enforcement Officer Class III (Island Heights Board of Education)	11-119	52,450.00	52,450.00	52,450.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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	52,450.00	52,450.00	52,450.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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 2026	Anticipated 2025	Realized in 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:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Recycling Tonnage Grant	10-589		2,668.41	2,668.41
Clean Communties Grant	10-802		5,791.34	5,791.34
				-
				-
				-
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				-
				-
				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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			
Cable Television Franchise Fees	08-117	27,512.31	28,069.09	28,069.09
Post Office Lease	08-240	55,000.00	50,000.00	55,077.00
Antenna Lease	08-241	36,000.00	35,000.00	36,600.00
Sale of Land	08-242	5,000.00	-	
Capital Fund Balance	08-228	120,000.00	60,000.00	60,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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	243,512.31	173,069.09	179,746.09

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Summary of Revenues		XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)		08-101	345,000.00	803,500.00	803,500.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)		08-102	-	-	-
3. Miscellaneous Revenues:		XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Total Section A:	Local Revenues	08-001	128,487.69	117,000.91	140,993.40
Total Section B:	State Aid Without Offsetting Appropriations	09-001	118,807.00	117,407.00	118,807.45
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
Total Miscellaneous Revenues		13-099	680,257.00	533,386.75	640,020.69
4. Receipts from Delinquent Taxes		15-499	153,000.00	97,000.00	129,466.64
5. Subtotal General Revenues (Items 1, 2, 3 and 4)		13-199	1,178,257.00	1,433,886.75	1,572,987.33
6. Amount to be Raised by Taxes for Support of Municipal Budget:		XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes		07-190	2,320,454.00	2,196,140.00	XXXXXXXXXXX
b) Addition to Local District School Tax		07-191	-	-	XXXXXXXXXXX
c) Minimum Library Tax		07-192	-	-	XXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget		07-199	2,320,454.00	2,196,140.00	2,235,457.80
7. Total General Revenues		13-299	3,498,711.00	3,630,026.75	3,808,445.13

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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 (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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 (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
LAND USE ADMINSITRATION:						-		-
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 (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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 (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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 (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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 (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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 (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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 (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
UNCLASSIFIED:	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 (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Appropriated Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		2,556,068.27	2,505,961.06	-	2,505,461.06	2,310,831.85	194,629.21
B. Contingent	35-470	2	-	-	xxxxxxxxxx	-	-	-
Total Operations Including Contingent - within "CAPS"	34-201		2,556,068.27	2,505,961.06	-	2,505,461.06	2,310,831.85	194,629.21
Detail:			xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	34-201	1	1,389,922.00	1,276,347.00	-	1,298,747.00	1,251,380.11	47,366.89
Other Expenses (Including Contingent)	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 for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Water-Sewer Utility Operating Deficit	46-855	2	7,189.68		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 for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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	24,534.00	32,037.00		32,037.00	32,037.00	-
Social Security System (O.A.S.I.)	36-472	104,999.54	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
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	**34-209**	309,972.22	319,145.00	-	319,645.00	317,372.28	2,272.72
(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**	2,866,040.49	2,825,106.06	-	2,825,106.06	2,628,204.13	196,901.93

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Other Operations - Excluded from "CAPS"	**34-300**	128,956.00	41,000.00	-	40,813.00	29,900.00	10,913.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Uniform Construction Code Appropriations	22-999		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Appropriated Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Shared Service Agreements	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 (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Appropriated Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		161,450.00	156,725.00	-	156,725.00	156,725.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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 (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Public and Private Programs Offset by Revenues								
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 (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-		-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		-	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
Detail:								
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 (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		-	120,000.00	XXXXXXXXXX	120,000.00	120,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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		-	120,000.00	-	120,000.00	120,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Payment of Bond Principal	45-920		138,000.00	138,000.00		138,000.00	138,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925					-		XXXXXXXXXX
Interest on Bonds	45-930		11,250.00	16,500.00		16,500.00	16,500.00	XXXXXXXXXX
Interest on Notes	45-935		26,250.00	19,500.00		19,687.00	19,686.33	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Principal	45-942		18,471.00	36,394.00		36,394.00	36,393.70	XXXXXXXXXX
Interest	45-942		185.00	917.00		917.00	916.22	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS" (cont.)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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**		194,156.00	211,311.00	-	211,498.00	211,496.25	xxxxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
(1) DEFERRED CHARGES:	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
					xxxxxxxxxx	-		xxxxxxxxxx
					xxxxxxxxxx	-		xxxxxxxxxx
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	110,000.00	xxxxxxxxxx	110,000.00	101,778.18	xxxxxxxxxx
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		xxxxxxxxxx
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				xxxxxxxxxx	-		xxxxxxxxxx
					xxxxxxxxxx			xxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				xxxxxxxxxx	-		xxxxxxxxxx
					xxxxxxxxxx			xxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		484,562.00	647,495.75	-	647,495.75	628,359.18	10,913.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925				-		XXXXXXXXXX
Interest on Bonds	48-930				-		XXXXXXXXXX
Interest on Notes	48-935				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
(J) Deferred Charges and Statutory 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
(K) District School Purposes {Items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	484,562.00	647,495.75	-	647,495.75	628,359.18	10,913.00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	3,350,602.49	3,472,601.81	-	3,472,601.81	3,256,563.31	207,814.93
(M) Reserve for Uncollected Taxes	50-899	148,108.51	157,424.94	XXXXXXXXXX	157,424.94	157,424.94	XXXXXXXXXX
9. Total General Appropriations	34-499	3,498,711.00	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
(H-1) Total General Appropriations for	34-299	2,866,040.49	2,825,106.06	-	2,825,106.06	2,628,204.13	196,901.93
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	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
(C) Capital Improvements	44-999	-	120,000.00	-	120,000.00	120,000.00	-
(D) Municipal Debt Service	45-999	194,156.00	211,311.00	-	211,498.00	211,496.25	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	110,000.00	XXXXXXXXXX	110,000.00	101,778.18	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Boar	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	148,108.51	157,424.94	XXXXXXXXXX	157,424.94	157,424.94	XXXXXXXXXX
Total General Appropriations	34-499	3,498,711.00	3,630,026.75	-	3,630,026.75	3,413,988.25	207,814.93

DEDICATED ISLAND HEIGHTS WATER-SEWER UTILITY UTILITY BUDGET

10. DEDICATED REVENUES FROM ISLAND HEIGHTS WATER-SEWER UTILITY UT	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Operating Surplus Anticipated	**08-501**	59,000.00	175,000.00	175,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	**08-502**			
Total Operating Surplus Anticipated	**08-500**	59,000.00	175,000.00	175,000.00
Rents	**08-503**	880,000.00	964,000.00	882,078.87
Miscellaneous	**08-505**	35,000.00	23,178.00	35,357.70
Water Tower Lease	08-506	60,000.00	55,000.00	60,153.46
Utility Capital Fund Balance	08-509	65,000.00		
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Governement Services	**XXXXXX**	**XXXXXXXXXX**	**XXXXXXXXXX**	**XXXXXXXXXX**
Deficit (General Budget)	**08-549**			
Total Island Heights Water-Sewer Utility Utility Revenues	**08-599**	1,099,000.00	1,217,178.00	1,152,590.03

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

11. APPROPRIATIONS FOR ISLAND HEIGHTS WATE	FCOA	Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Appropriated Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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	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
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL ISLAND HEIGHTS WATER-SEWER UTILITY	55-599	1,099,000.00	1,217,178.00	-	1,217,178.00	1,190,334.60	25,831.53

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
Operating:	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	194,043.00	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	-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

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

11. APPROPRIATIONS FOR ISLAND HEIGHTS W	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	-	25,000.00	xxxxxxxxxx	25,000.00	25,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	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	267,465.00	255,136.00		255,136.00	255,135.37	xxxxxxxxxx
NJ IBank Loan - Interest	55-525	33,441.00	39,551.00		39,551.00	39,540.38	xxxxxxxxxx
NJ IBank Loan - Fees	55-525	16,632.00	-		-	-	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
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	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
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532	7,189.68		XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL ISLAND HEIGHTS WATER-SEWER UTILITY	55-599	1,099,189.68	1,217,178.00	-	1,217,178.00	1,190,334.60	25,831.53

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		**Appropriated 2026**	**Appropriated 2025**	**Expended 2025 Paid or Charged**
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 2026	Anticipated 2025	Realized in Cash in 2025
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		**Appropriated 2026**	**Appropriated 2025**	**Expended 2025 Paid or Charged**
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 2026	Anticipated 2025	Realized in Cash in 2025
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-

15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated 2026	Appropriated 2025	Expended 2025 Paid or Charged
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 Forefeited 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

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	-
Total Assets	1,683,208.68

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	886,341.59
Reserves for Receivables	428,116.43
Surplus	368,750.66
Total Liabilities, Reserves and Surplus	1,683,208.68

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.)

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	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
Total Funds	10,511,093.99	10,500,193.79
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
Total Expenditures and Tax Requirements	10,142,343.33	9,455,658.45
Less: Expenditures to be Raised by Future Taxes	-	50,000.00
Total Adjusted Expenditures and Tax Requirements	10,142,343.33	9,405,658.45
Surplus Balance, December 31	368,750.66	1,094,535.34

*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
Surplus Balance Remaining	23,750.66

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:

- [X] 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

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 Headquaters		10,000.00			500.00			9,500.00	
Police Car Purhchase		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	
		-							
Water- Sewer Utility Improvements:		-							
Water Meter Replacement (Ultrasonic)		631,101.00			31,555.00			299,546.00	300,000.00
Transmission & Distribution Mains --		-							
East & West Camp Walk Water Main Extension		415,000.00			20,750.00				394,250.00
Ocean Avenue (Holly Ave to Longpoint)		480,000.00			24,000.00				456,000.00
		-							
Sewer Infrastucture Improvments		500,000.00			25,000.00			100,000.00	375,000.00
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	2,438,101.00	-	-	145,405.00	-	-	767,446.00	1,525,250.00

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 5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	6 TO BE FUNDED IN FUTURE YEARS
		-							
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		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	2,438,101.00	-	-	145,405.00	-	-	767,446.00	1,525,250.00

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 Headquaters		10,000.00		10,000.00					
Police Car Purhchase		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				
		-							
Water- Sewer Utility Improvements:		-							
Water Meter Replacement (Ultrasonic)		631,101.00		631,101.00					
Transmission & Distribution Mains --		-							
East & West Camp Walk Water Main Extension		415,000.00	2031				215,000.00	100,000.00	100,000.00
Ocean Avenue (Holly Ave to Longpoint)		480,000.00	2035						
		-							
Sewer Infrastucture Improvments		500,000.00	2031	100,000.00	100,000.00	100,000.00	100,000.00	50,000.00	50,000.00
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	2,438,101.00	XXXXXXXXXX	988,101.00	255,000.00	100,000.00	315,000.00	150,000.00	150,000.00

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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		-							
TOTAL - ALL PROJECTS	**XXXXX**	2,438,101.00	**XXXXXXXXXX**	988,101.00	255,000.00	100,000.00	315,000.00	150,000.00	150,000.00

Sheet 40c - Totals

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

Local Unit BOROUGH OF ISLAND HEIGHTS

1	2	BUDGET APPROPRIATIONS		4	5	6	BONDS AND NOTES			
Project Title	Estimated Total Costs	3a Current Year 2026	3b Future Years	Capital Improvement Fund	Capital Surplus	Grants - in - Aid and Other Funds	7a General	7b Self Liquidating	7c Assessment	7d School
Vinyl Siding @ PD Headquaters	10,000.00			500.00			9,500.00			
Police Car Purhchase	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			
	-			-						
Water- Sewer Utility Improvements:	-			-						
Water Meter Replacement (Ultrasonic)	631,101.00			31,555.05				599,545.95		
Transmission & Distribution Mains --	-			-						
East & West Camp Walk Water Main Extension	415,000.00			20,750.00				394,250.00		
Ocean Avenue (Holly Ave to Longpoint)	480,000.00			24,000.00				456,000.00		
	-			-						
Sewer Infrastucture Improvments	500,000.00			25,000.00				475,000.00		
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	2,438,101.00	-	-	121,905.05	-	-	391,400.00	1,924,795.95	-	-

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

Local Unit BOROUGH OF ISLAND HEIGHTS

1	2	BUDGET APPROPRIATIONS		4	5	6	BONDS AND NOTES			
Project Title	Estimated Total Costs	3a Current Year 2026	3b Future Years	Capital Improvement Fund	Capital Surplus	Grants - in - Aid and Other Funds	7a General	7b Self Liquidating	7c Assessment	7d School
	-			-						
	-			-						
	-			-						
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	-			-						
	-			-						
	-			-						
TOTAL - ALL PROJECTS	2,438,101.00	-	-	121,905.05	-	-	391,400.00	1,924,795.95	-	-

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) $ 2,320,454.00 (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
Doyle Gabriel Pendelton Weber Healy Baxter			Fumo

SUMMARY OF REVENUES

1.	General Revenues				
	Surplus Anticipated			08-100	$ 345,000.00
	Miscellaneous Revenues Anticipated			13-099	$ 680,257.00
	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	$ 2,320,454.00
3.	AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:				
	Item 6, Sheet 42	07-195	$ -		
	Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	$ -		
	TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY				$ -
4.	To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:				
	Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)			07-191	
5.	AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			07-192	$ -
	Total Revenues			13-299	$ 3,498,711.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	xxxxxx	xxxxxxxxxxxxx
Within "CAPS"	xxxxxx	xxxxxxxxxxxxx
(a & b) Operations Including Contingent	34-201	$ 2,556,068.27
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	$ 309,972.22
(g) Cash Deficit	46-885	$ -
Excluded from "CAPS"	xxxxxx	xxxxxxxxxxxxx
(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	$ -
(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	$ 148,108.51
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	$ 3,498,711.00

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 18th day of August , 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 18th day of August , 2026, boroughclerk@islandheightsborough.gov , Clerk
Signature

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Amount to be Raised By Taxation	54-190			
Interest Income	54-113			
Reserve Funds:	54-101			
Total Trust Fund Revenues:	54-299	-	-	-

APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	Expended 2025 Paid or Charged	Expended 2025 Reserved
Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	54-385-1				-
Other Expenses	54-385-2				-
Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
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				-
Acquisition of Farmland	54-916-2				-
Down Payments on Improvements	54-902-2				-
Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	54-920-2				xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Interest on Bonds	54-930-2				xxxxxxxxxx
Interest on Notes	54-935-2				xxxxxxxxxx
Reserve for Future Use	54-950-2				-
Total Trust Fund Appropriations:	54-499	-	-	-	-

Summary of Program

Year Referendum Passed/Implemented: ______ (Date)

Rate Assessed: $ ______

Total Tax Collected to date: $ ______

Total Expended to date: $ ______

Total Acreage Preserved to date: ______ (Acres)

Recreation land preserved in 2025: ______ (Acres)

Farmland preserved in 2025: ______ (Acres)

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025	APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	Expended 2025 Paid or Charged	Expended 2025 Reserved
Amount to be Raised By Taxation	56-190				xxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
										-
										-
										-
										-
Reserve Funds:	56-101									-
										-
										-
										-
										-
										-
										-
										-
Total Trust Fund Revenues:	56-299	-	-	-						-
										-
										-
										-
										-
										-
										-
										-
					Total Trust Fund Appropriations:	56-499	-	-	-	-

Summary of Program

Year Referendum Passed/Implemented: ____________
(Date)

Rate Assessed: $ ____________

Total Tax Collected to date: $ ____________

Total Expended to date: $ ____________

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