

RESOLUTION 2026-109

**RESOLUTION OF THE BOROUGH OF SHIP BOTTOM,
COUNTY OF OCEAN, STATE OF NEW JERSEY,
ADOPTING THE MUNICIPAL BUDGET FOR 2026**

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Council of the Borough of Ship Bottom, County of Ocean, State of New Jersey, that the 2026 Municipal Budget is hereby adopted.

Motion: Councilman Hartman

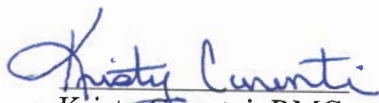
Second: Councilwoman Basile

Dated: June 23, 2026

Roll Call: Basile, Fenimore, Hartman, Butkus, Valyo, English all aye

CERTIFICATION

I, Kristy Correnti, Municipal Clerk of the Borough of Ship Bottom, do hereby certify that the foregoing Resolution was duly adopted by the Governing Body at a regular meeting held on June 26, 2026.



Kristy Correnti, RMC
Municipal Clerk

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF SHIP BOTTOM COUNTY: OCEAN

<u>WILLIAM HUELSENBECK</u> Mayor's Name	<u>12/31/2026</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>EDWARD ENGLISH</u>	<u>12/31/2026</u>
<u>DAVID HARTMAN</u>	<u>12/31/2026</u>
<u>ROBERT J. BUTKUS</u>	<u>12/31/2028</u>
<u>JOSEPH VALYO</u>	<u>12/31/2027</u>
<u>MARY BASILE</u>	<u>12/31/2027</u>
<u>WILLIAM FENIMORE</u>	<u>12/31/2028</u>

Municipal Officials	
<u>KRISTY CORRENTI</u> Municipal Clerk	<u>9/18/2019</u> Date of Orig. Appt.
<u>DAWN ANNARUMMA</u> Tax Collector	<u>C-1991</u> Cert. No.
<u>KATHLEEN FLANAGAN</u> Chief Financial Officer	<u>T-8430</u> Cert. No.
<u>BRIAN K. LOGAN</u> Registered Municipal Accountant	<u>N-0789</u> Cert. No.
<u>TENNANT MAGEE</u> Municipal Attorney	<u>488</u> Lic. No.

Official Mailing Address of Municipality

BOROUGH OF SHIP BOTTOM
1621 LONG BEACH BOULEVARD
SHIP BOTTOM, NJ 08008

Fax #: (609) 361-8484

2026 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of SHIP BOTTOM, 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

26th day of May, 2026
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 26th day of May, 2026

kcorrenti@shipbottom.org

Clerk

1621 LONG BEACH BOULEVARD

Address

SHIP BOTTOM, NJ 08008

Address

(609) 494-2171

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 26th day of May, 2026

blogan@scnco.com

Registered Municipal Accountant

Westfield, NJ 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 26th day of May, 2026

kflanagan@shipbottom.org

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 SHIP BOTTOM, 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://nj.gov/state/statewide-legal-notices-list.shtml on May 27th, 2026;

Also, if applicable, it will be advertised in the following on-line publication of NJ Statewide Legal Notices on May 27th, 2026.

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

RECORDED VOTE

(Insert Last Name)

Ayes	English	Nays	Abstained
	Basile		
	Fenimore		
	Hartman		
	Butkus		
Valyo	Absent		

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of SHIP BOTTOM, County of OCEAN, on May 26th, 2026.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH OF SHIP BOTTOM, on June 23rd, 2026 at 6:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

			YEAR 2026
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)			XXXXXXXXXXXX
1. Appropriations within "CAPS" -			XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}			7,925,672.00
2. Appropriations excluded from "CAPS" -			XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}			1,639,800.40
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)			1,639,800.40
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	99.83%	Percent of Tax Collections	31,974.05
		Building Aid Allowance 2026 - \$ _____	
4. Total General Appropriations (Item 9, Sheet 29)		for Schools-State Aid 2025 - \$ _____	9,597,446.45
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)			3,200,621.93
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)			6,396,824.52
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			-
(c) Minimum Library Tax			-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	10,430,274.49	3,650,566.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	11,926.71						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	10,442,201.20	3,650,566.00	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	9,477,739.74	3,313,126.44	-	-	-	-	-
Reserved	964,432.38	337,439.56	-	-	-	-	-
Unexpended Balances Canceled	29.08	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	10,442,201.20	3,650,566.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	10,430,274.49
Cap Base Adjustment:	
Subtotal	<u>10,430,274.49</u>
Exceptions Less:	
Total Other Operations	19,000.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	283,923.97
Total Additional Appropriations	
Total Capital Improvements	289,000.00
Total Debt Service	1,201,030.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	78,872.58
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	50,495.21
Total Exceptions	<u>1,922,321.76</u>
Amount on Which CAP is Applied	8,507,952.73
2.0% CAP	<u>170,159.05</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	8,678,111.78

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		8,678,111.78
Additions:		
New Construction (Assessor Certification)		60,714.75
2024 Cap Bank Available		497,171.98
2025 Cap Bank Available		81,500.66
Total Additions		<u>639,387.39</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>9,317,499.18</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>127,619.29</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>9,445,118.47</u>
Total General Appropriations for Municipal Purposes (Sheet 19, H-1)		<u>7,925,672.00</u>
Over or (Under) Appropriations Cap		<u>(1,519,446.47)</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 \$ 1,113,376.56

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 241,820.06

871,556.50

Budgeted Group Insurance - Inside CAP	<u>798,500.00</u>
Budgeted Group Insurance - Utilities	<u>73,056.50</u>
Budgeted Group Insurance - Outside CAP	<u> </u>
TOTAL	<u>871,556.50</u>

Instead of receiving Health Benefits, 4 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver	<u> </u>
Salaries and Wages	<u>\$ <u>16,000.00</u></u>

"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)	<u>874,253</u>
	Amount Used in CY 2026	<u> </u>
	Balance to Expire	<u><u>874,253</u></u>
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)	<u>82,670</u>
	Amount Used in CY 2026	<u> </u>
	Balance to Carry Forward (CY 2027)	<u><u>82,670</u></u>
2025	Maximum Allowable Amount to be Raised by Taxation	6,237,628
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	<u>6,112,810</u>
	Amount Used in CY 2026	<u> </u>
	Balance to Carry Forward (CY 2027 - CY2028)	<u><u>124,818</u></u>
2026	Maximum Allowable Amount to be Raised by Taxation	-
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029)	<u> </u>
		-
Total Levy CAP Bank		<u><u>207,488</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	6,112,810.25
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	7,000.00
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>6,105,810.25</u>
Plus 2% CAP Increase	<u>122,116.20</u>
ADJUSTED TAX LEVY	<u>6,227,926.45</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>6,227,926.45</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

6,227,926.45

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	6,062.00
Allowable Pension Obligations Increases	50,725.00
Allowable LOSAP Increase	2,760.00
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	4,500.00
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 64,047.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions 29.00

ADJUSTED TAX LEVY

6,291,944.45

Additions:

New Ratables - Increase for new construction	14,630,061
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.415</u>
New Ratable Adjustment to Levy	60,714.75
Amounts approved by Referendum	
Levy CAP Bank Applied	44,166.00

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

6,396,825.21

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

6,396,824.52

OVER OR (UNDER) 2% LEVY CAP

(must be equal or under for Introduction)

(0.68)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
1. Surplus Anticipated	08-101	899,250.00	1,988,493.41	1,988,493.41
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	899,250.00	1,988,493.41	1,988,493.41
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	15,000.00	15,000.00	15,530.00
Other	08-104	20,000.00	15,000.00	33,525.00
Fees and Permits	08-105	20,000.00	20,000.00	23,134.00
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	85,000.00	95,000.00	93,341.19
Other	08-109			
Interest and Costs on Taxes	08-112	18,500.00	18,500.00	22,273.57
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	175,000.00	125,000.00	202,743.75
Anticipated Utility Operating Surplus	08-114			
Beach Badge Fees	08-108	1,000,000.00	989,000.00	1,044,885.00
Post Office Rent	08-118			
Boat Ramp Fees	08-229	50,000.00	50,000.00	53,480.00
Hotel/Motel Tax	08-107	325,000.00	325,000.00	330,287.55

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	1,708,500.00	1,652,500.00	1,819,200.06

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)				
	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	95,000.00	102,000.00	98,825.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	95,000.00	102,000.00	98,825.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	44,916.17	43,207.27	43,207.27

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Drunk Driving Enforcement Fund	10-510			-
Clean Communities Program	10-602		11,926.71	11,926.71
Alcohol Education and Rehabilitation Fund	10-501			-
Body Armor Replacement Fund	10-505	1,576.86	1,372.58	1,372.58
Recycling Revenue Sharing	10-877	2,347.52		-
Cops in Shops	10-694	4,480.00		-
Recycling Tonnage Grant	10-569	6,946.83		-
Living Shorelines Grant	10-878			-
Community Development Block Grant CT-1529-25	10-856	45,000.00		-
Community Development Block Grant	10-856			-
Ocean County Tourism Promotional Marketing Grant	10-878	7,500.00	6,750.00	6,750.00
Local Recreation Improvement Grant	10-671		64,000.00	64,000.00
Body Worn Camera	10-502			-
Distracted Driving Crackdown	10-508			-
Council of the Arts	10-873			-
Local History Grant	10-870			-
Council of the Arts	10-873	2,500.00		-
Local History Grant	10-870	5,000.00		-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Other Special				
 Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
General Capital Fund Balance	08-228	34,328.35		
Reserve for Payment of Debt	08-227			
Covid ARP State and Local Fiscal Recovery Funding (Revenue Loss) Tranche's 1 & 2	08-240			
Interfund Liquidation - Animal Control Trust Fund	08-241			
Interfund Liquidation - Other Trust Funds	08-242		70,000.00	70,000.00
Interfund Liquidation - Water-Sewer Utility Operating Fund	08-243			
Hotel/Motel Tax	08-107			
Interest on Investments and Deposits	08-113			
Post Office Rent	08-118	25,000.00	28,000.00	27,999.96
Cable TV Franchise	08-117	23,702.24	22,490.62	23,844.70
Planning Board Fees	08-244	14,125.00	14,125.00	16,850.00
Police Off-Duty Administrative Fees	08-133		15,950.00	1,755.00
Recreation Passes	08-245	9,500.00	12,030.00	10,180.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Summary of Revenues				
	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	899,250.00	1,988,493.41	1,988,493.41
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	1,708,500.00	1,652,500.00	1,819,200.06
Total Section B: State Aid Without Offsetting Appropriations	09-001	250,392.00	250,392.20	250,392.20
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	95,000.00	102,000.00	98,825.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	44,916.17	43,207.27	43,207.27
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	75,351.21	84,049.29	84,049.29
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	106,655.59	162,595.62	150,629.66
Total Miscellaneous Revenues	13-099	2,280,814.97	2,294,744.38	2,446,303.48
4. Receipts from Delinquent Taxes	15-499	20,556.96	46,153.16	46,153.16
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	3,200,621.93	4,329,390.95	4,480,950.05
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	6,396,824.52	6,112,810.25	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	6,396,824.52	6,112,810.25	6,198,370.19
7. Total General Revenues	13-299	9,597,446.45	10,442,201.20	10,679,320.24

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 AND EXECUTIVE:						-		-
Salaries and Wages	20-100	1	72,000.00	70,000.00		70,000.00	65,333.06	4,666.94
Other Expenses	20-100	2	15,000.00	26,500.00		26,500.00	7,513.13	18,986.87
						-		-
PUBLICITY:						-		-
Other Expenses	20-101	2				-		-
						-		-
HUMAN RESOURCES (PERSONNEL):						-		-
Other Expenses	20-105	2	50,000.00	50,000.00		50,000.00	32,431.75	17,568.25
						-		-
MAYOR AND COUNCIL:						-		-
Salary and Wages	20-110	1	43,000.00	47,500.00		47,500.00	42,999.96	4,500.04
Other Expenses	20-110	2	5,500.00	5,000.00		5,000.00	4,890.84	109.16
						-		-
MUNICIPAL CLERK:						-		-
Salaries and Wages	20-120	1	127,500.00	114,500.00		114,500.00	107,401.16	7,098.84
Other Expenses	20-120	2	25,000.00	30,000.00		30,000.00	23,950.21	6,049.79
						-		-
						-		-
						-		-

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
FINANCIAL ADMINISTRATION (TREASURY):						-		-
Salaries and Wages	20-130	1	90,000.00	95,000.00		105,000.00	103,580.14	1,419.86
Other Expenses	20-130	2	40,000.00	45,500.00		43,500.00	39,070.96	4,429.04
AUDIT SERVICES:						-		-
Other Expenses	20-135	2	48,000.00	50,000.00		50,000.00	45,150.00	4,850.00
INFORMATION TECHNOLOGY:						-		-
Other Expenses	20-140	2	40,000.00	75,000.00		50,000.00	33,985.16	16,014.84
REVENUE ADMINISTRATION (TAX COLLECTION):						-		-
Salaries and Wages	20-145	1	60,000.00	75,000.00		75,000.00	60,664.23	14,335.77
Other Expenses	20-145	2	17,500.00	17,500.00		17,500.00	14,753.76	2,746.24
Liquidation Of Tax Title Liens & Foreclosed Property	20-145	2	1,000.00	1,000.00		1,000.00		1,000.00
TAX ASSESSMENT ADMINISTRATION:						-		-
Salaries and Wages	20-150	1	42,500.00	42,500.00		42,500.00	27,699.23	14,800.77
Other Expenses	20-150	2	12,000.00	15,000.00		15,000.00	8,040.00	6,960.00
Other Expenses - Reserve for Revaluation	20-150	2	12,500.00	75,000.00		75,000.00	75,000.00	-
						-		-
LEGAL SERVICES:						-		-
Other Expenses	20-155	2	90,000.00	180,000.00		105,000.00	86,994.75	18,005.25
						-		-
						-		-

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
CONSULTING SERVICES:						-	-	
Other Expenses	20-102	2		10,000.00		-	-	
						-	-	
ENGINEERING SERVICES:						-	-	
Other Expenses	20-165	2	60,000.00	75,000.00		75,000.00	52,724.05	
Schedule C	20-165	2	10,000.00			-	-	
						-	-	
HISTORICAL PRESERVATION:						-	-	
Other Expenses	20-175	2	5,000.00	5,000.00		5,000.00	5,000.00	
						-	-	
MUNICIPAL PROSECUTOR:						-	-	
Other Expenses	25-275	2	15,000.00	15,000.00		15,000.00	13,500.00	
						-	-	
LAND USE BOARD:						-	-	
Salaries and Wages	21-180	1	33,000.00	30,000.00		30,000.00	16,839.50	
Other Expenses	21-180	2	40,000.00	40,000.00		40,000.00	37,326.79	
						-	-	
ZONING ENFORCEMENT:						-	-	
Salaries and Wages	21-185	1	57,000.00	60,000.00		67,500.00	63,244.65	
Other Expenses	21-185	2	13,000.00	13,000.00		13,000.00	9,590.41	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
OTHER CODE ENFORCEMENT						-		-
Salaries and Wages	22-196	1	26,000.00	30,000.00		30,000.00	19,478.94	10,521.06
Other Expenses	22-196	2	9,000.00	15,000.00		15,000.00	8,009.89	6,990.11
						-		-
General Liability Insurance	23-210	2	125,000.00	171,972.00		146,972.00	119,641.11	27,330.89
Workers Compensation	23-215	2	125,000.00	226,859.00		126,859.00	114,280.75	12,578.25
Employee Group Insurance	23-220	2	798,500.00	651,900.00		776,900.00	709,695.70	67,204.30
Health Benefits Waiver	23-222	1	16,000.00	15,000.00		15,000.00	14,216.59	783.41
POLICE :						-		-
Salaries and Wages - ARP Offset	25-240	1				-		-
Salaries and Wages	25-240	1	1,250,000.00	1,500,000.00		1,625,000.00	1,573,696.15	51,303.85
Other Expenses	25-240	2	148,000.00	145,000.00		145,000.00	137,133.60	7,866.40
						-		-
POLICE DISPATCH / 911:						-		-
Other Expenses	25-250	2				-		-
						-		-
EMERGENCY MANAGEMENT:						-		-
Salaries and Wages	25-252	1	2,500.00	7,500.00		7,500.00	2,000.00	5,500.00
Other Expenses	25-252	2	25,000.00	39,000.00		39,000.00	17,515.21	21,484.79
						-		-

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
AID TO VOLUNTEER FIRE CO.	25-255	2	126,951.00	76,951.00		76,951.00	76,951.00	-
						-		-
AID TO VOLUNTEER AMBULANCE CO.	25-260	2	50,000.00	50,000.00		50,000.00	50,000.00	-
						-		-
STREETS AND ROAD MAINTENANCE:						-		-
Salaries and Wages	26-290	1	155,000.00	180,000.00		180,000.00	110,164.39	69,835.61
Other Expenses	26-290	2	42,500.00	42,500.00		42,500.00	19,783.17	22,716.83
Schedule C	26-290	2	85,000.00	17,500.00		17,500.00	5,132.75	12,367.25
						-		-
RECYCLING:						-		-
Salaries and Wages	26-305	1	26,750.00	26,750.00		26,750.00	19,478.94	7,271.06
Other Expenses	26-305	2	7,500.00	25,000.00		25,000.00	5,536.37	19,463.63
						-		-
GARBAGE AND TRASH REMOVAL:						-		-
Other Expenses:	26-305	2	584,000.00	530,000.00		530,000.00	491,333.26	38,666.74
						-		-
PUBLIC BUILDINGS AND GROUNDS:						-		-
Salaries and Wages	26-310	1	85,000.00	90,000.00		90,000.00	67,371.58	22,628.42
Other Expenses	26-310	2	148,000.00	140,000.00		140,000.00	138,843.85	1,156.15
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
EQUIPMENT MAINTENANCE AND REPAIR						-		-
Salaries and Wages	26-315	1	160,000.00	170,000.00		170,000.00	159,284.76	10,715.24
Other Expenses	26-315	2	71,500.00	70,000.00		70,000.00	67,000.62	2,999.38
						-		-
HEALTH AND HUMAN SERVICES:						-		-
BOARD OF HEALTH:						-		-
Salaries and Wages	27-330	1				-		-
Other Expenses	27-330	2				-		-
						-		-
						-		-
						-		-
						-		-
						-		-
LBI JOINT ENVIRONMENTAL COMMISSION						-		-
Other Expenses	27-334	2				-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
ANIMAL CONTROL SERVICES:						-		-
Other Expenses	27-340	2	10,000.00	7,500.00		9,500.00	9,404.25	95.75
						-		-
AID TO SENIOR CITIZENS CENTER (R.S.40:48-94):						-		-
Other Expenses	27-365	2	7,000.00	7,000.00		7,000.00	7,000.00	-
						-		-
AID TO MUSEUM (N.J.S.A. 40:23-22):						-		-
Other Expenses	28-371	2	300.00	300.00		300.00	300.00	-
						-		-
WHARVES, DOCKS & BULKHEADS:						-		-
Salaries and Wages	28-372	1	35,000.00	37,500.00		37,500.00	31,800.75	5,699.25
Other Expenses	28-372	2	15,000.00	27,500.00		12,500.00	8,562.54	3,937.46
						-		-
PARKS AND RECREATION FUNCTIONS						-		-
RECREATION:						-		-
Salaries and Wages	28-370	1	48,500.00	47,500.00		47,500.00	46,968.95	531.05
Other Expenses	28-370	2	28,000.00	51,000.00		26,000.00	18,570.24	7,429.76
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
BEACH FRONT MAINTENANCE:						-		-
Salaries and Wages	28-380	1	180,000.00	200,000.00		200,000.00	173,968.79	26,031.21
Other Expenses	28-380	2	45,000.00	55,000.00		55,000.00	15,534.01	39,465.99
						-		-
BEACH OPERATIONS:						-		-
Salaries and Wages	28-380	1	640,000.00	630,000.00		630,000.00	612,161.07	17,838.93
Other Expenses	28-380	2	93,000.00	91,000.00		91,000.00	88,012.60	2,987.40
						-		-
BEACH REPLENISHMENT:						-		-
Other Expenses	28-372	2	1,000.00	1,000.00		1,000.00		1,000.00
						-		-
MUNICIPAL COURT:						-		-
Salaries and Wages	43-490	1	125,000.00	125,000.00		125,000.00	110,025.16	14,974.84
Other Expenses	43-490	2	12,000.00	18,000.00		18,000.00	9,112.98	8,887.02
						-		-
PUBLIC DEFENDER :						-		-
Salaries and Wages	43-495	1				-		-
Other Expenses	43-495	2	2,500.00	10,000.00		10,000.00	1,952.50	8,047.50
						-		-
						-		-

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	42,500.00	37,500.00		42,500.00	39,715.71	2,784.29
Other Expenses	22-195	2	15,000.00	35,000.00		35,000.00	11,227.62	23,772.38
						-		-
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
Celebration of Public Events:						-		-
Other Expenses	30-420	2	75,000.00	75,000.00		100,000.00	99,690.58	309.42
						-		-
Accumulated Absence Liability						-		-
Other Expenses	30-415	2		25,000.00		25,000.00	25,000.00	-
						-		-
Electricity	31-430	2	65,000.00	97,940.00		97,940.00	50,576.64	47,363.36
Street Lighting	31-435	2	145,000.00	120,000.00		120,000.00	108,404.57	11,595.43
Telephone	31-440	2	52,000.00	50,000.00		50,000.00	46,607.58	3,392.42
Water	31-445	2				-		-
Natural Gas	31-446	2	55,000.00	33,000.00		33,000.00	30,203.99	2,796.01
Gasoline	31-447	2	50,000.00	60,000.00		60,000.00	44,256.89	15,743.11
Sanitary Landfill						-		-
Other Expenses	32-465	2	145,000.00	175,000.00		175,000.00	124,831.53	50,168.47
Salary and Wage Adjustments	30-425	1		35,000.00		12,500.00		12,500.00
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		6,978,501.00	7,535,672.00	-	7,535,672.00	6,618,121.32	917,550.68
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		6,978,501.00	7,535,672.00	-	7,535,672.00	6,618,121.32	917,550.68
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	3,317,250.00	3,666,250.00	-	3,791,250.00	3,468,093.71	323,156.29
Other Expenses (Including Contingent)	34-201	2	3,661,251.00	3,869,422.00	-	3,744,422.00	3,150,027.61	594,394.39

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditures	46-860			10,162.73	XXXXXXXXXX	10,162.73	10,162.73	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	181,935.00	166,919.00		166,919.00	166,919.00	-
Social Security System (O.A.S.I.)	36-472	225,000.00	299,900.00		299,900.00	267,179.71	32,720.29
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	520,486.00	471,999.00		471,999.00	471,999.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	18,250.00	20,800.00		20,800.00	13,190.41	7,609.59
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	1,500.00	2,500.00		2,500.00		2,500.00
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	947,171.00	972,280.73	-	972,280.73	929,450.85	42,829.88
(F) Judgments	37-480				-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855				-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	7,925,672.00	8,507,952.73	-	8,507,952.73	7,547,572.17	960,380.56

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	25-286	2	15,000.00	12,000.00		12,000.00	11,297.82	702.18
						-	-	
Recycling Tax	32-465	2	4,500.00	7,000.00		7,000.00	3,650.36	3,349.64
						-	-	
Declared State of Emergency Costs for Coronavirus						-	-	
Response: N.J.S.A. 40A:4-45.45(b)						-	-	
and 40A:4-45.3(bb)						-	-	
Garbage and Trash Removal	26-305	2				-	-	
						-	-	
						-	-	
						-	-	
Police and Firemen's Retirement System of NJ	36-475	2				-	-	
Gasoline	31-460	2				-	-	
Workers Compensation	23-215	2				-	-	
Employee Group Insurance	23-221	2				-	-	
Sanitary Landfill	32-465	2				-	-	
Recycling	26-305	1				-	-	
Public Employees' Retirement System	36-471	2				-	-	
						-	-	

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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		19,500.00	19,000.00	-	19,000.00	14,948.18	4,051.82

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
TRANSPORTATION - TOWNSHIP OF LONG BEACH:						-		-
Other Expenses	42-117	2	20,000.00	20,000.00		20,000.00	20,000.00	-
POLICE DISPATCH / 911 - TOWNSHIP OF LONG						-		-
BEACH:						-		-
Other Expenses	25-250	2	80,522.00	78,175.81		78,175.81	78,175.81	-
						-		-
CONSTRUCTION/ZONING ENFORCEMENT -						-		-
TOWNSHIP OF LONG BEACH:						-		-
Other Expenses	42-119	2	86,528.00	83,200.00		83,200.00	83,200.00	-
TAX COLLECTION SERVICES - TOWNSHIP OF LONG						-		-
BEACH:						-		-
Salaries and Wages	42-103	1	35,109.26	33,758.90		33,758.90	33,758.90	-
Other Expenses	42-103	2	9,806.91	9,448.37		9,448.37	9,448.37	-
						-		-
POLICE - TOWNSHIP OF LONG BEACH:						-		-
Other Expenses (Enforsys, MDT and LPR)	25-240	2	5,060.00	4,770.00		4,770.00	4,770.00	-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
HEALTH AND HUMAN SERVICES:						-		-
BOARD OF HEALTH - TOWNSHIP OF LONG BEACH:						-		-
Salaries and Wages	27-330	1				-		-
Other Expenses	27-330	2	88,093.02	54,570.89		54,570.89	54,570.89	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		325,119.19	283,923.97	-	283,923.97	283,923.97	-

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
						-	-	-
Recycling Revenue Sharing	41-877	2	2,347.52			-	-	-
Drunk Driving Enforcement Fund	41-510	2				-	-	-
Clean Communities Program	41-602	2		11,926.71		11,926.71	11,926.71	-
Alcohol Education and Rehabilitation Fund	41-501	2				-	-	-
Body Armor Replacement Fund	41-505	2	1,576.86	1,372.58		1,372.58	1,372.58	-
Cops in Shops	41-694	2	4,480.00			-	-	-
Living Shorelines Grant	41-878	2				-	-	-
Recycling Tonnage Grant	41-569	2	6,946.83			-	-	-
Community Development Block Grant CT-1529-25	41-856	2	45,000.00			-	-	-
Community Development Block Grant	41-856	2				-	-	-
Ocean County Tourism Promotional Marketing Grant:						-	-	-
County Share	41-878	2	7,500.00	6,750.00		6,750.00	6,750.00	-
Local Matching Share	41-878	2	7,500.00	6,750.00		6,750.00	6,750.00	-
Local Recreation Improvement Grant	41-671	2		64,000.00		64,000.00	64,000.00	-
Body Worn Cameras	41-502	2				-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Distracted Driving Crackdown	41-508	2				-	-	-
Council of the Arts	41-873	2	2,500.00			-	-	-
Local History Grant	41-870	2	5,000.00			-	-	-
Council of the Arts	41-873	2				-	-	-
Local History Grant	41-870	2				-	-	-
American Rescue Grant Firefighters Equipment	41-712	2				-	-	-
Stormwater Assistance Grant	41-564	2				-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS" (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		82,851.21	90,799.29	-	90,799.29	90,799.29	-
Total Operations - Excluded from "CAPS"	34-305		427,470.40	393,723.26	-	393,723.26	389,671.44	4,051.82
Detail:								
Salaries & Wages	34-305	1	35,109.26	33,758.90	-	33,758.90	33,758.90	-
Other Expenses	34-305	2	392,361.14	359,964.36	-	359,964.36	355,912.54	4,051.82

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901			100,000.00	XXXXXXXXXX	100,000.00	100,000.00	-
						-		-
Reserve for Bulkhead Repairs/Replacement	44-904	2	25,000.00	25,000.00		25,000.00	25,000.00	-
Purchase of Police Radios	44-903	2		114,000.00		114,000.00	114,000.00	-
Reserve for Emergency Response Vehicles	44-905	2		50,000.00		50,000.00	50,000.00	-
4th Street Park Improvements	44-905	2				-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		25,000.00	289,000.00	-	289,000.00	289,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		490,000.00	490,000.00		490,000.00	490,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		35,000.00	114,000.00		114,000.00	114,000.00	XXXXXXXXXX
Interest on Bonds	45-930		502,650.00	530,250.00		530,250.00	530,241.26	XXXXXXXXXX
Interest on Notes	45-935		139,800.00	46,900.00		46,900.00	46,882.49	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Principal & Interest Payments	45-942	2	19,880.00	19,880.00		19,880.00	19,877.17	XXXXXXXXXX
						-		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				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		1,187,330.00	1,201,030.00	-	1,201,030.00	1,201,000.92	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - 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
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & 40A:4-	46-871				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
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		1,639,800.40	1,883,753.26	-	1,883,753.26	1,879,672.36	4,051.82

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes (Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		1,639,800.40	1,883,753.26	-	1,883,753.26	1,879,672.36	4,051.82
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		9,565,472.40	10,391,705.99	-	10,391,705.99	9,427,244.53	964,432.38
(M) Reserve for Uncollected Taxes	50-899		31,974.05	50,495.21	XXXXXXXXXX	50,495.21	50,495.21	XXXXXXXXXX
9. Total General Appropriations	34-499		9,597,446.45	10,442,201.20	-	10,442,201.20	9,477,739.74	964,432.38

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	7,925,672.00	8,507,952.73	-	8,507,952.73	7,547,572.17	960,380.56
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	19,500.00	19,000.00	-	19,000.00	14,948.18	4,051.82
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	325,119.19	283,923.97	-	283,923.97	283,923.97	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	82,851.21	90,799.29	-	90,799.29	90,799.29	-
Total Operations Excluded from "CAPS"	34-305	427,470.40	393,723.26	-	393,723.26	389,671.44	4,051.82
(C) Capital Improvements	44-999	25,000.00	289,000.00	-	289,000.00	289,000.00	-
(D) Municipal Debt Service	45-999	1,187,330.00	1,201,030.00	-	1,201,030.00	1,201,000.92	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	31,974.05	50,495.21	XXXXXXXXXX	50,495.21	50,495.21	XXXXXXXXXX
Total General Appropriations	34-499	9,597,446.45	10,442,201.20	-	10,442,201.20	9,477,739.74	964,432.38

DEDICATED WATER/SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER/SEWER UTILITY	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Operating Surplus Anticipated	08-501	565,835.00	1,680,566.00	1,680,566.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	565,835.00	1,680,566.00	1,680,566.00
Rents	08-503			
Miscellaneous	08-505			
Water Rents	08-503	775,000.00	745,000.00	775,074.25
Sewer Rents	08-503	1,030,500.00	1,000,000.00	1,030,534.51
Miscellaneous	08-505	105,000.00	75,000.00	111,649.37
Tower Lease Rental	08-506	125,000.00	150,000.00	170,170.51
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Utility Capital Fund Balance	08-520			
Water Rents - Additional		244,160.00		
Sewer Rents - Additional		215,490.00		
Deficit (General Budget)	08-549			
Total Water/Sewer Utility Revenues	08-599	3,060,985.00	3,650,566.00	3,767,994.64

DEDICATED WATER/SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER/SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511		75,000.00	XXXXXXXXXX	75,000.00	75,000.00	-
Capital Outlay	55-512				-		-
Refurbish Water Tower	55-513		450,000.00		450,000.00	450,000.00	-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	225,000.00	215,000.00		215,000.00	215,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	146,100.00	157,000.00		157,000.00	157,000.00	XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
Infrastructure Loan Principal	55-524	797,710.00	726,066.00		726,066.00	726,066.00	XXXXXXXXXX
Infrastructure Loan Interest	55-524	463,950.00	442,000.00		442,000.00	442,000.00	XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER/SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER/SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	20,000.00	20,000.00		20,000.00	20,000.00	-
Social Security System (O.A.S.I.)	55-541	12,225.00	17,500.00		17,500.00	10,828.19	6,671.81
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	1,000.00	1,000.00		1,000.00	376.39	623.61
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL WATER/SEWER UTILITY APPROPRIATION	55-599	3,060,985.00	3,650,566.00	-	3,650,566.00	3,313,126.44	337,439.56

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:

"Special Events Donations; Municipal Public Defender; Parking Offense Adjudication Act; Preservation and Maintenance Fortuna Anchor Donations; Fortuna Anchor Donations; Accumulated Absences; Disposal of Forfeited Property; UCC Code Enforcement Fee 3rd Party; Handicapped Beach Wheels Donations; Beach Patrol Donations; Lifeguard in Training - Beach Patrol Donations; Walk of Names; UCC Code Enforcement Fee Regular and Developers Escrow Fund; Open Space, Farmland and Historic Preservation Trust; Outside Employment of Off-Duty Municipal Police Officer; are hereby anticipated as revenue and are hereby appropriated for the purpose to which said revenue is dedicated by statute or other legal requirement."

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	3,463,887.69
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	20,556.96
Tax Title Lien Receivable	
Property Acquired by Tax Title Lien Liquidation	75,700.00
Other Receivables	156,048.40
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	3,716,193.05
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	2,427,124.29
Reserves for Receivables	252,305.36
Surplus	1,036,763.40
Total Liabilities, Reserves and Surplus	3,716,193.05

School Tax Levy Unpaid	1,641,681.54
Less: School Tax Deferred	1,264,641.78
*Balance Included in Above "Cash Liabilities"	377,039.76

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	2,274,780.36	2,862,563.80
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 99.83%, 2024: 99.73%)	18,368,438.13	17,617,839.74
Delinquent Taxes	46,153.16	49,245.26
Other Revenues and Additions to Income	3,112,557.90	3,719,412.17
Total Funds	23,801,929.55	24,249,060.97
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	10,391,676.91	10,071,305.48
School Taxes (Including Local and Regional)	3,673,003.00	4,002,157.00
County Taxes (Including Added Tax Amounts)	8,400,205.65	7,684,757.88
Special District Taxes	147,354.50	145,439.76
Other Expenditures and Deductions from Income	152,926.09	80,783.22
Total Expenditures and Tax Requirements	22,765,166.15	21,984,443.34
Less: Expenditures to be Raised by Future Taxes	-	10,162.73
Total Adjusted Expenditures and Tax Requirements	22,765,166.15	21,974,280.61
Surplus Balance, December 31	1,036,763.40	2,274,780.36

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	1,036,763.40
Current Surplus Anticipated in 2026 Budget	899,250.00
Surplus Balance Remaining	137,513.40

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

2026

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.
If no Capital Budget is included, check the reason why:

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

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.
Check appropriate box for number of years covered, including current year:

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

**BOROUGH OF SHIP BOTTOM
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

IT IS A REQUIREMENT THAT A PROJECTED CAPITAL IMPROVEMENT PROGRAM BE MADE PART OF THE 2026 MUNICIPAL BUDGET. THE IMPROVEMENTS ARE ESTIMATED AND MAY BE ADJUSTED.

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

Local Unit BOROUGH OF SHIP BOTTOM

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
General Capital:		-							
Bocce & Tennis Court Repairs	GC-1	9,600.00	9,600.00						
Bulkhead Replacement	GC-2	800,000.00	371,850.00	25,000.00	20,150.00			383,000.00	
Lifeguard Headquarters Improvements	GC-3	4,298.34	4,298.34						
Emergency Vehicles	GC-4	50,000.00	50,000.00						
7th Street Improvements Phase 2	GC-5	825,000.00							825,000.00
17th Street Improvements	GC-6	875,000.00							875,000.00
Bay Terrace Between 13th & 16th Streets Schedule C	GC-7	95,000.00		95,000.00					
		-							
Utility Capital:		-							
Refurbish Water Tower	UC-1	450,000.00	450,000.00						
WQAA:		-							
7th Street Improvements Phase 2	UC-2	300,000.00							300,000.00
17th Street Improvements	UC-3	950,000.00							950,000.00
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	4,358,898.34	885,748.34	120,000.00	20,150.00	-	-	383,000.00	2,950,000.00

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

Local Unit BOROUGH OF SHIP BOTTOM

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
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		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	4,358,898.34	885,748.34	120,000.00	20,150.00	-	-	383,000.00	2,950,000.00

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

Local Unit

BOROUGH OF SHIP BOTTOM

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	5e	5f
General Capital:		-							
Bocce & Tennis Court Repairs	GC-1	9,600.00	1 Year	9,600.00					
Bulkhead Replacement	GC-2	800,000.00	1 Year	800,000.00					
Lifeguard Headquarters Improvements	GC-3	4,298.34	1 Year	4,298.34					
Emergency Vehicles	GC-4	50,000.00	1 Year	50,000.00					
7th Street Improvements Phase 2	GC-5	825,000.00	2 Years		825,000.00				
17th Street Improvements	GC-6	875,000.00	3 Years			875,000.00			
Bay Terrace Between 13th & 16th Streets Schedule C	GC-7	95,000.00	1 Year	95,000.00					
		-							
Utility Capital:		-							
Refurbish Water Tower	UC-1	450,000.00	1 Year	450,000.00					
WQAA:		-							
7th Street Improvements Phase 2	UC-2	300,000.00	2 Years		300,000.00				
17th Street Improvements	UC-3	950,000.00	3 Years			950,000.00			
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	4,358,898.34	XXXXXXXXXX	1,408,898.34	1,125,000.00	1,825,000.00	-	-	-

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

Local Unit

BOROUGH OF SHIP BOTTOM

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	5e	5f
		-							
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TOTAL - ALL PROJECTS	XXXXX	4,358,898.34	XXXXXXXXXX	1,408,898.34	1,125,000.00	1,825,000.00	-	-	-

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

Local Unit BOROUGH OF SHIP BOTTOM

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
General Capital:	-			-						
Bocce & Tennis Court Repairs	9,600.00			-		9,600.00				
Bulkhead Replacement	800,000.00	25,000.00		20,150.00		371,850.00	383,000.00			
Lifeguard Headquarters Improvements	4,298.34			(0.00)		4,298.34				
Emergency Vehicles	50,000.00			-		50,000.00				
7th Street Improvements Phase 2	825,000.00			-		314,775.00	510,225.00			
17th Street Improvements	875,000.00			-		336,661.00	538,339.00			
Bay Terrace Between 13th & 16th Streets Schedule C	95,000.00	95,000.00		-						
	-			-						
Utility Capital:	-			-						
Refurbish Water Tower	450,000.00			-		450,000.00				
WQAA:	-			-						
7th Street Improvements Phase 2	300,000.00			-				300,000.00		
17th Street Improvements	950,000.00			-				950,000.00		
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	4,358,898.34	120,000.00	-	20,150.00	-	1,537,184.34	1,431,564.00	1,250,000.00	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2026

RESOLUTION 2026-109

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH
of SHIP BOTTOM, 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) \$ 6,396,824.52 (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) \$ 148,762.62 (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)

	English Basile Fenimore Hartman Butkus Valyo	Nays		Abstained	
				Absent	

SUMMARY OF REVENUES

1. General Revenues					
Surplus Anticipated		08-100	\$		899,250.00
Miscellaneous Revenues Anticipated		13-099	\$		2,280,814.97
Receipts from Delinquent Taxes		15-499	\$		20,556.96
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)		07-190	\$		6,396,824.52
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	\$		9,597,446.45

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 6,978,501.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 947,171.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 427,470.40
(c) Capital Improvements	44-999	\$ 25,000.00
(d) Municipal Debt Service	45-999	\$ 1,187,330.00
(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	\$ 31,974.05
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 9,597,446.45

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 23rd day of June, 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 23rd day of June, 2026, kcorrenti@shipbottom.org, Clerk
Signature

BOROUGH OF SHIP BOTTOM

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	148,762.62	147,354.50	147,354.50	Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113		0.20	3,282.96	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				-
Reserve for Future Use		296,077.42	145,439.96	145,439.96	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	444,840.04	292,794.66	296,077.42	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
Year Referendum Passed/Implemented:			November 7, 2023		Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			(Date)							
Rate Assessed:		\$	0.0100		Payment of Bond Principal	54-920-2				xxxxxxxxxx
Total Tax Collected to date:		\$	292,794.26		Payment of Bond Anticipation Notes and Capital Notes	54-925-2	42,000.00			xxxxxxxxxx
Total Expended to date:		\$			Interest on Bonds	54-930-2				xxxxxxxxxx
Total Acreage Preserved to date:			(Acres)		Interest on Notes	54-935-2	124,341.15			xxxxxxxxxx
Recreation land preserved in 2025:			(Acres)		Reserve for Future Use	54-950-2	278,498.89	292,794.66		292,794.66
Farmland preserved in 2025:			(Acres)		Total Trust Fund Appropriations:	54-499	444,840.04	292,794.66	-	292,794.66

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

Contracting Unit: BOROUGH OF SHIP BOTTOM

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.

N/A

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

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

Date

Clerk of the Governing Body