2026 Municipal Budget

of the BOROUGH of POINT PLEASANT County of OCEAN for the fiscal year 2026.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated 2026		2025
1. Surplus	3,575,000.00		3,375,000.00
2. Total Miscellaneous Revenues	4,043,284.88		5,286,547.45
3. Receipts from Delinquent Taxes	490,000.00		490,000.00
4. a) Local Tax for Municipal Purposes	18,060,458.51		17,347,852.92
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	18,060,458.51		17,347,852.92
Total General Revenues	26,168,743.39		26,499,400.37

Summary of Appropriations	2026 Budget		Final 2025 Budget
1. Operating Expenses: Salaries & Wages	10,097,661.00		10,163,806.00
Other Expenses	9,117,735.27		8,382,168.53
2. Deferred Charges & Other Appropriations	2,991,244.61		3,157,937.67
3. Capital Improvements	150,000.00		125,000.00
4. Debt Service (Include for School Purposes)	2,323,625.00		3,295,409.00
5. Reserve for Uncollected Taxes #	1,488,477.51		1,375,079.17
Total General Appropriations	26,168,743.39		26,499,400.37
Total Number of Employees			

2026 Dedicated Water & Sewer Utility Budget

Summary of Revenues	Anticipated 2026		2025
1. Surplus	726,343.50		632,099.00
2. Miscellaneous Revenues	7,853,000.00		7,403,000.00
3. Deficit (General Budget)			
Total Revenues	8,579,343.50		8,035,099.00

Summary of Appropriations	2026 Budget		Final 2025 Budget
1. Operating Expenses: Salaries & Wages	1,641,471.00		1,494,359.00
Other Expenses	4,042,570.00		4,227,530.00
2. Capital Improvements	15,000.00		15,000.00
3. Debt Service	1,324,802.50		1,161,500.00
4. Deferred Charges & Other Appropriations	1,555,500.00		1,086,710.00
5. Surplus (General Budget)			50,000.00
Total Appropriations	8,579,343.50		8,035,099.00
Total Number of Employees			

Notice is hereby given that the budget and tax resolution was approved by the COUNCIL MEMBERS of the BOROUGH of POINT PLEASANT, County of OCEAN on April 20, 2026.

A hearing on the budget and tax resolution will be held at Municipal Building, 2233 Bridge Ave, Point Pleasant NJ 08742, 18th at 7:00 o'clock PM at which time and place objections to the Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested parties.

Copies of the budget are available in the office of Borough Clerk & Finance Office the Municipal Building, 2233 Bridge Ave, Point Pleasant NJ 08742 New Jersey, Monday to Friday during the hours of 9:00 AM to 3:30 PM



S

, on

at

.

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)		24,680,265.88	XXXXXXXXXX
2	Local District School Tax	Actual		45,794,084.00
		Estimate	46,709,966.00	XXXXXXXXXX
3	Regional School District Tax	Actual		
		Estimate		XXXXXXXXXX
4	Regional High School Tax	Actual		
		Estimate		XXXXXXXXXX
5	County Tax	Actual		19,346,654.00
		Estimate	19,733,587.00	XXXXXXXXXX
6	Special District Tax	Actual		
		Estimate		XXXXXXXXXX
7	Municipal Open Space	Actual		67,837.00
		Estimate	68,574.33	XXXXXXXXXX
8	Municipal Arts and Culture	Actual		
		Estimate		XXXXXXXXXX
9	Total General Appropriations & Other Taxes		91,192,393.21	
10	Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)		8,108,284.88	
11	Cash Required from 2026 to Support Local Municipal Budget and Other Taxes		83,084,108.33	
12	Amount of Item 11 divided by **98.24%** equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, AFS Sheet 22)		84,572,585.84	

Analysis of Item 12:	
Local School District Tax (Line 2 Above)	46,709,966.00
Regional School District Tax (Line 3 Above)	-
Regional High School Tax (Line 4 Above)	-
County Tax (Line 5 Above)	19,733,587.00
Special District Tax (Line 6 Above)	-
Municipal Open Space Tax (Line 7 Above)	68,574.33
Municipal Arts and Culture Tax (Line 8 Above)	-
Tax in Local Municipal Budget	18,060,458.51
Total Amount (Line 12)	84,572,585.84

13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	1,488,477.51
	Computation of "Tax in Local Municipal Budget"	
	Item 1 - Total General Appropriations	24,680,265.88
	Item 13 - Appropriation: Reserve for Uncollected Taxes	1,488,477.51
	Subtotal	26,168,743.39
	Less: Item 10 - Total Anticipated Revenues	8,108,284.88
	Amount to Be Raised by Taxation in Municipal Budget	18,060,458.51

Local Tax for Municipal Purpose		18,060,458.51
Addition to Local District School Tax		
Minimum Library Tax		

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF POINT PLEASANT **COUNTY:** OCEAN

Robert Sabosik	December 31, 2026
Mayor's Name	**Term Expires**

Municipal Officials

	9/1/2016
	Date of Orig. Appt.
Antoinette Jones	C-1787
Municipal Clerk	**Cert. No.**
Jennifer Burr	T-8296
Tax Collector	**Cert. No.**
Himanshu R. Shah	O-562
Chief Financial Officer	**Cert. No.**
Robert W. Allison	CR483
Registered Municipal Accountant	**Lic. No.**
Jerry Dasti, Esq	
Municipal Attorney	

Governing Body Members

Name	Term Expires
Valerie Coulson	12/31/2026
Joseph Veni	12/31/2026
Antoinette DePaola	12/31/2027
William Stevenson	12/31/2027
Charlene Archer	12/31/2028
Joseph Furmato	12/31/2028

Official Mailing Address of Municipality

Borough Hall
2233 Bridge Avenue
Point Pleasant, NJ 08742

Fax #: 732-899-2655

2026
MUNICIPAL BUDGET

Municipal Budget of the **BOROUGH** of **POINT PLEASANT**, 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 20th 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 20th day of April, 2026

Ajones@ptboro.com
Clerk
2233 Bridge Avenue
Address
Point Pleasant, NJ 08742
Address
732-892-3434
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 20th day of April, 2026

Ballison@hfacpas.com
Registered Municipal Accountant
1985 Cedar Bridge Ave, Suite 3
Address
Lakewood, NJ 08701
Address
732-797-1333
Phone Number

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

Certified by me, this 20th day of April, 2026

Hshah@ptboro.com
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 POINT PLEASANT, 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 www.ptboro.com on April 23rd, 2026;

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

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

RECORDED VOTE

(Insert Last Name)

Ayes	**Archer** **Coulson** **DePaola** **Stevenson** **Veni**	**Nays**		**Abstained**	
				Absent	**Furmato**

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of POINT PLEASANT, County of OCEAN, on April 20th, 2026.

A Hearing on the Budget and Tax Resolution will be held at Borough Hall, on May 18th, 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)	xxxxxxxxxxx
1. Appropriations within "CAPS" -	xxxxxxxxxxx
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	20,788,613.00
2. Appropriations excluded from "CAPS" -	xxxxxxxxxxx
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	3,891,652.88
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	3,891,652.88
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated *98.24%* Percent of Tax Collections	1,488,477.51
Building Aid Allowance 2026 - $	
4. Total General Appropriations (Item 9, Sheet 29) for Schools-State Aid 2025 - $	26,168,743.39
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	8,108,284.88
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	xxxxxxxxxxx
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	18,060,458.51
(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	26,499,400.37	8,035,099.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	821,020.00	360,000.00	-	-	-	-	-
Total Appropriations	27,320,420.37	8,395,099.00	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	26,802,350.06	8,037,507.32	-	-	-	-	-
Reserved	517,970.31	357,591.68	-	-	-	-	-
Unexpended Balances Canceled	100.00	(0.00)	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	27,320,420.37	8,395,099.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	26,499,400.37
Cap Base Adjustment:	
Subtotal	26,499,400.37
Exceptions Less:	
Total Other Operations	100,000.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	337,175.00
Total Additional Appropriations	1,786,068.53
Total Capital Improvements	125,000.00
Total Debt Service	3,295,409.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	
Judgements	
Total Deferred Charges	290,957.67
Cash Deficit	
Reserve for Uncollected Taxes	1,375,079.17
Total Exceptions	7,309,689.37
Amount on Which CAP is Applied	19,189,711.00
2.0% CAP	383,794.22
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)	19,573,505.22

CAP CALCULATION

Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)			19,573,505.22
Additions:			
New Construction (Assessor Certification)			116,790.05
2024 Cap Bank Available			326,540.01
2025 Cap Bank Available			430,376.85
Total Additions			873,706.91
Maximum Appropriations within "CAPS" Sheet 19 @		2.0%	20,447,212.13
Additional Increase to COLA rate.	3.5%		
Amount of Increase allowable.	2.0%		383,794.22
Maximum Appropriations within "CAPS" Sheet 19 @		3.5%	20,831,006.35
Total General Appropriations for Municipal Purposes *(Sheet 19, H-1)*			20,788,613.00
Over or (Under) Appropriations Cap			(42,393.35)

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

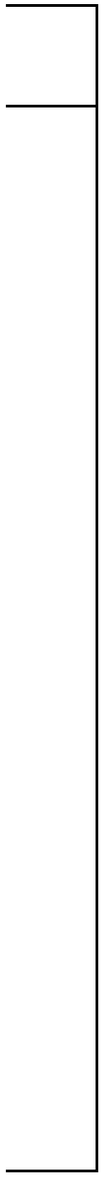
Estimated Group Insurance Costs - 2026		$ 4,165,075.00
Estimated Amounts to be Contributed by Employees:		
Contribution from all eligible emp.	861,590.00	
Budgeted Group Insurance - Inside CAP		3,303,485.00
Budgeted Group Insurance - Utilities		400,000.00
Budgeted Group Insurance - Outside CAP		
TOTAL		3,703,485.00

Instead of receiving Health Benefits, 9 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	$ 25,000.00

"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)	740,051
Amount Used in CY 2026	
Balance to Expire	740,051
2024	
Maximum Allowable Amount to be Raised by Taxation	16,768,626
Amount to be Raised by Taxation for Municipal Purpose	16,619,888
Available for Banking (CY 2026 - CY 2027)	148,738
Amount Used in CY 2026	
Balance to Carry Forward (CY 2027)	148,738
2025	
Maximum Allowable Amount to be Raised by Taxation	17,574,350
Amount to be Raised by Taxation for Municipal Purpose	17,347,853
Available for Banking (CY 2026 - CY 2028)	226,497
Amount Used in CY 2026	
Balance to Carry Forward (CY 2027 - CY2028)	226,497
2026	
Maximum Allowable Amount to be Raised by Taxation	-
Amount to be Raised by Taxation for Municipal Purpose	-
Available for Banking (CY 2027 - CY 2029)	-
Total Levy CAP Bank	375,235



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	17,347,852.92
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	290,958.00
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	17,056,894.92
Plus 2% CAP Increase	341,137.90
ADJUSTED TAX LEVY	17,398,032.82
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	17,398,032.82

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		17,398,032.82
Exclusions:		
Allowable Shared Service Agreements Increase	-	
Allowable Health Insurance Costs Increase	783,864.00	
Allowable Pension Obligations Increases		
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	200,000.00	
Add Total Exclusions		983,864.00
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		
ADJUSTED TAX LEVY		18,381,896.82
Additions:		
New Ratables - Increase for new construction	22,945,000	
Prior Year's Local Purpose Tax Rate (per $100)	0.509	
New Ratable Adjustment to Levy		116,790.05
Amounts approved by Referendum		
Levy CAP Bank Applied		
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		18,498,686.87
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES		18,060,458.51
OVER OR (UNDER) 2% LEVY CAP		(438,228.36)
(must be equal or under for Introduction)		

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
1. Surplus Anticipated	08-101	3,575,000.00	3,375,000.00	3,375,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	3,575,000.00	3,375,000.00	3,375,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	20,000.00	20,000.00	26,684.60
Other	08-104			
Fees and Permits	08-105	37,000.00	37,000.00	45,551.74
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	68,000.00	68,000.00	68,917.68
Other	08-109	120,000.00	120,000.00	139,553.80
Interest and Costs on Taxes	08-112			
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	550,000.00	650,000.00	614,928.52
Anticipated Utility Operating Surplus	08-114		50,000.00	

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)				

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)				

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**	795,000.00	945,000.00	895,636.34

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	1,242,214.00	1,242,214.00	1,207,436.66
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund	09-213	-	128,042.99	128,042.99
Total Section B: State Aid Without Offsetting Appropriations	**09-001**	1,242,214.00	1,370,256.99	1,335,479.65

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	595,000.00	595,000.00	854,938.17
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**	595,000.00	595,000.00	854,938.17

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
Police Department Patrol of Schools	11-106	198,000.00	198,000.00	
Bayhead Shared Services - Business Administrator	11-119	80,000.00	80,000.00	
Bayhead Shared Services - Municipal Clerk	11-120	75,000.00	45,000.00	
South Toms River Shared Service - Tax Collector	11-103	45,000.00	75,000.00	
Bayhead Shared Services - Tax Assessor	11-121	45,000.00		
Bayhead Shared Service - Construction Official	11-104	45,000.00		
Affordable Housing	11-118	100,000.00		
South Toms River Shared Service - CFO	11-104			

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

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	588,000.00	398,000.00	-

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
Body Armor Replacement Fund	10-505	2,715.02	2,715.02	2,715.02
Clean Communities Grant	10-602			-
Recycling Tonnage Grant	10-569	54,019.06	27,108.51	27,108.51
Local Recreation Improvement Grant	10-671	-	63,000.00	63,000.00
Ocean County Area Grant - Senior Services	10-877		34,990.00	34,990.00
NJDOT LAIF - Bridge Avenue Improvements	10-559		1,185,780.00	1,185,780.00
NJDOT Municpal Aid Program River Road Sidewalks	10-559		438,035.00	438,035.00
Cops In Shop	10-694		1,440.00	1,440.00
Ocean County ARP Inclusive Rec Program	10-878		23,000.00	23,000.00
PEDESTRAIN SAFETY GRANT	10-559	3,350.00		-
Pedestrian Safety Grant	10-504			-
CDBG 1525-25Handicap Access Improvements	10-856	45,000.00		-
CDBG 1525-21 Handicap Access Improvements	10-856	60,000.00		-
NJDOT LAIF - River Road & Herbertsville Road Curbs	10-559			-
Ocean County ARP Allocation #3	10-879			-
Drunk Driving Enforcement		15,789.80	-	-
DOT GRANT - EASTHAM & SUDBURY		244,825.00		-
DOT GRANT - COMANCHE AVE AND HYACINTH PL		269,329.00		-
				-

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	695,027.88	1,776,068.53	1,776,068.53

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			
Sale of Municipal Assets	08-124			
Off-Duty Police Administrative Fees	08-133			
Off-Duty Police Vehicle Fees	08-240	100,000.00	150,000.00	
General Capital Fund Balance	08-228	28,043.00	13,469.63	
Reserve for Covid-19	08-241			
American Rescue Plan - Revenue Loss	08-242			
Reserve to Pay Debt Service	08-227		38,752.30	

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	128,043.00	202,221.93	-

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	3,575,000.00	3,375,000.00	3,375,000.00
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	795,000.00	945,000.00	895,636.34
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,242,214.00	1,370,256.99	1,335,479.65
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	595,000.00	595,000.00	854,938.17
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	588,000.00	398,000.00	-
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	695,027.88	1,776,068.53	1,776,068.53
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	128,043.00	202,221.93	-
Total Miscellaneous Revenues	13-099	4,043,284.88	5,286,547.45	4,862,122.69
4. Receipts from Delinquent Taxes	15-499	490,000.00	490,000.00	502,093.00
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	8,108,284.88	9,151,547.45	8,739,215.69
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	18,060,458.51	17,347,852.92	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	18,060,458.51	17,347,852.92	18,313,943.37
7. Total General Revenues	13-299	26,168,743.39	26,499,400.37	27,053,159.06

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
Administration Office						-		-
Salaries & Wages	20-100	1	148,299.00	129,746.00		129,746.00	129,741.00	5.00
Other Expenses	20-100	2	42,500.00	58,500.00		39,000.00	36,007.00	2,993.00
Mayor & Council						-		-
Salaries & Wages	20-110	1	46,680.00	46,680.00		47,180.00	47,003.00	177.00
Municipal Clerk						-		-
Salaries & Wages	20-120	1	138,980.00	133,549.00		133,549.00	132,143.00	1,406.00
Other Expenses	20-120	2	18,250.00	18,650.00		18,650.00	17,564.00	1,086.00
Elections						-		-
Other Expenses	20-120	2	4,000.00	3,500.00		3,500.00	3,311.00	189.00
Financial Administration						-		-
Salaries & Wages	20-130	1	137,439.00	85,949.00		96,949.00	96,105.00	844.00
Other Expenses	20-130	2	33,750.00	35,900.00		45,900.00	43,758.00	2,142.00
Annual Audit						-		-
Other Expenses	20-135	2	30,000.00	32,500.00		29,500.00	27,901.00	1,599.00
Tax Collection						-		-
Salaries & Wages	20-145	1	112,660.00	108,031.00		108,031.00	107,410.00	621.00
Other Expenses	20-145	2	23,650.00	25,750.00		22,250.00	19,581.00	2,669.00
						-		-
						-		-

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
Tax Assessment						-		-
Salaries and Wages	20-150	1	129,916.00	116,273.00		116,273.00	115,781.00	492.00
Other Expenses	20-150	2	21,925.00	28,365.00	821,020.00	849,385.00	831,720.00	17,665.00
Cost of Tax Appeal						-		-
Other Expenses	20-150	2	36,309.39	5,000.00		5,000.00	4,300.00	700.00
Legal Services						-		-
Other Expenses	20-155	2	210,000.00	210,000.00		210,000.00	147,892.00	62,108.00
Engineering Services						-		-
Other Expenses	20-165	2	73,000.00	73,000.00		53,000.00	38,910.00	14,090.00
Planning Board						-		-
Salaries and Wages	21-180	1	6,000.00	6,000.00		6,100.00	6,000.00	100.00
Other Expenses	21-180	2	22,300.00	22,300.00		28,500.00	28,471.51	28.49
Zoning Board						-		-
Salaries and Wages	21-185	1	8,500.00	8,500.00		8,600.00	8,500.00	100.00
Other Expenses	21-185	2	13,000.00	15,000.00		10,000.00	4,799.00	5,201.00
Code Enforcement						-		-
Salaries and Wages	22-196	1	154,882.00	149,641.00		149,641.00	145,208.00	4,433.00
Other Expenses	22-196	2	12,200.00	10,000.00		10,000.00	4,089.00	5,911.00
						-		-
						-		-

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
Health Insurance						-		-
Other Expenses	23-220	2	3,303,485.00	1,900,000.00		2,217,000.00	2,216,809.39	190.61
Heath Insurance Waiver						-		-
Other Expenses	23-222	2	25,000.00	20,000.00		25,000.00	25,000.00	-
Liability Insurance (JIF)						-		-
Other Expenses	23-210	2	643,482.00	301,000.00		347,000.00	346,744.00	256.00
Workers Compensation Insurance						-		-
Other Expenses	23-215	2	305,000.00	303,400.00		303,400.00	302,873.00	527.00
Police Department						-		-
Salaries and Wages	25-240	1	6,017,849.00	6,232,518.00		6,217,518.00	6,138,091.00	79,427.00
Salaries and Wages Covered by ARP Rev Loss	25-240	1				-		-
Other Expenses	25-240	1	262,655.00	250,767.00		250,767.00	247,075.00	3,692.00
Emergency Management						-		-
Salaries and Wages	25-252	1	8,000.00	8,000.00		8,000.00	7,692.00	308.00
Other Expenses	25-252	2	12,471.00	12,875.00		12,875.00	12,069.08	805.92
Aid to Fire Companies						-		-
Other Expenses	25-255	2	100,000.00	161,526.00		161,526.00	161,526.00	-
Aid to Volunteer Ambulance						-		-
Other Expenses	25-260	2	73,000.00	73,000.00		73,000.00	73,000.00	-
						-		-

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
Public Works						-		-
Salaries and Wages	26-290	1	1,390,146.00	1,508,396.00		1,483,396.00	1,476,850.43	6,545.57
Other Expenses	26-290	2	197,400.00	172,120.00		157,120.00	150,347.11	6,772.89
Snow Removal						-		-
Salaries and Wages	26-300	1	10,000.00	10,000.00		10,000.00		10,000.00
Other Expenses	26-300	2	21,200.00	31,900.00		31,900.00	23,791.47	8,108.53
Solid Waste Collection						-		-
Other Expenses	26-305	2	1,142,141.00	1,142,141.00		1,142,141.00	1,142,141.00	-
Recycling						-		-
Salaries and Wages	26-300	1	84,100.00	84,100.00		86,100.00	84,469.63	1,630.37
Other Expenses	26-300	2	396,250.00	386,600.00		386,600.00	383,766.55	2,833.45
Buildings and Grounds						-		-
Salaries and Wages	26-310	1				-		-
Other Expenses	26-310	2	100,400.00	43,850.00		43,850.00	42,599.84	1,250.16
Condominium Reimbursement						-		-
Other Expenses	26-325	2	34,000.00	34,000.00		14,000.00	-	14,000.00
Health Service						-		-
Salaries and Wages	27-330	1	23,000.00	20,000.00		20,000.00	19,424.98	575.02
Other Expenses	27-330	2	300.00	600.00		600.00	200.00	400.00
						-		-

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
Environmental Commission						-		-
Salaries and Wages	27-335	1	1,200.00	1,200.00		1,700.00	1,300.00	400.00
Other Expenses	27-335	2	930.00	1,800.00		1,800.00	550.00	1,250.00
Animal Control						-		-
Other Expenses	27-340	2	18,000.00	18,000.00		18,000.00	12,000.00	6,000.00
Recreation Programs						-		-
Salaries and Wages	28-370	1	209,764.00	204,290.00		204,290.00	204,290.00	-
Other Expenses	28-370	2	51,575.00	45,500.00		45,500.00	44,604.75	895.25
Utilities						-		-
Electricity	31-430	2	90,000.00	85,000.00		95,000.00	94,738.26	261.74
Street Lighting	31-435	2	120,000.00	115,000.00		130,000.00	129,789.52	210.48
Telephone	31-440	2	50,000.00	50,000.00		50,500.00	50,487.83	12.17
Natural Gas	31-446	2	30,000.00	30,000.00		32,000.00	30,895.44	1,104.56
Gasoline	31-447	2	75,000.00	85,000.00		85,000.00	47,933.10	37,066.90
Landfill/Solid Waste	32-465	2	780,000.00	780,000.00		755,000.00	750,000.00	5,000.00
Municipal Court						-		-
Salaries and Wages	43-490	1	146,613.00	142,416.00		145,416.00	143,743.00	1,673.00
Other Expenses	43-490	2	8,000.00	9,000.00		9,000.00	8,311.86	688.14
Public Defender (Municipal Court						-		-
Other Expenses	43-495	2	259.00	500.00		500.00	-	500.00

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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
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	394,628.00	379,135.00		369,135.00	363,646.32	5,488.68
Other Expenses	22-195	2	171,180.00	155,163.00		105,163.00	93,349.85	11,813.15
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
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
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

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
Sick Payout						-		-
Salaries and Wages	30-415	1	275,000.00	200,000.00		14,600.00		14,600.00
Salary Adjustment	30-425	1	-	-	-	-	-	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		17,996,268.39	16,321,631.00	821,020.00	17,175,151.00	16,826,304.92	348,846.08
B. Contingent	35-470	2	1,000.00	1,000.00	XXXXXXXXXX	1,000.00		1,000.00
Total Operations Including Contingent - within "CAPS"	34-201		17,997,268.39	16,322,631.00	821,020.00	17,176,151.00	16,826,304.92	349,846.08
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	9,706,311.00	9,825,191.00	-	9,606,991.00	9,474,473.36	132,517.64
Other Expenses (Including Contingent)	34-201	2	8,290,957.39	6,497,440.00	821,020.00	7,569,160.00	7,351,831.56	217,328.44

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
Prior Year Bills	30-410	2	2,513.00	-	XXXXXXXXXX	-	-	XXXXXXXXXX
Over Expnediture of Appropriation Reserve	30-410	2	3,125.55		XXXXXXXXXX	-		XXXXXXXXXX
	30-410	2			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"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				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	463,182.00	540,586.00		540,586.00	540,586.00	-
Social Security System (O.A.S.I.)	36-472	808,065.06	740,000.00		709,999.00	671,633.77	38,365.23
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	1,499,359.00	1,571,394.00		1,571,394.00	1,571,394.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	5,000.00	5,000.00		5,000.00	-	5,000.00
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	10,000.00	10,000.00		7,500.00	5,285.00	2,215.00
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	**34-209**	2,791,244.61	2,866,980.00	-	2,834,479.00	2,788,898.77	45,580.23
(F) Judgments	37-480	100.00	100.00		100.00	-	XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855				-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	**34-299**	20,788,613.00	19,189,711.00	821,020.00	20,010,730.00	19,615,203.69	395,426.31

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	25-286	2	100,000.00	100,000.00		100,000.00	4,550.00	95,450.00
Contribution to Affordable Housing Trust	25-286	2	25,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		125,000.00	100,000.00	-	100,000.00	4,550.00	95,450.00

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
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	for 2025 By Emergency Appropriation	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
Police Department Patrol of Schools	42-106	1	198,000.00	198,000.00		198,000.00	180,906.00	17,094.00
Bayhead Shared Services - Business Administrator	42-119	1	60,000.00	60,000.00		60,000.00	60,000.00	-
Bayhead Shared Services - Municipal Clerk	42-120	1	45,000.00	45,000.00		45,000.00	45,000.00	-
South Toms River Shared Service - Tax Collector	42-103	1	25,000.00	25,000.00		25,000.00	25,000.00	-
Bayhead Shared Services - Tax Assessor	42-121	1	30,000.00			-		-
Bayhead Shared Service - Construction Official	42-104	1	30,000.00			-		-
South Toms River Shared Service - CFO	42-104	1	-	9,175.00		9,175.00	9,175.00	-
						-		-
						-		-
						-		-
				-		-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
Shared Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

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
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		388,000.00	337,175.00	-	337,175.00	320,081.00	17,094.00

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
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	2	10,000.00	10,000.00		10,000.00	-	10,000.00
Clean Communities Grant						-	-	-
Other Expenses	41-602	2				-	-	-
Body Armor Replacement Fund						-	-	-
Other Expenses	41-505	2	2,715.02	2,715.02		2,715.02	2,715.02	-
Recycling Tonnage Grant						-	-	-
Other Expenses	41-569	2	54,019.06	27,108.51		27,108.51	27,108.51	-
Local Recreation Improvement Grant						-	-	-
Other Expenses	41-671	2		63,000.00		63,000.00	63,000.00	-
Ocean County Area Grant - Senior Services						-	-	-
Other Expenses	41-877	2		34,990.00		34,990.00	34,990.00	-
NJDOT LAID - BRIDGE AVE IMPROVEMENTS						-	-	-
Other Expenses	41-559	2		1,185,780.00		1,185,780.00	1,185,780.00	-
Cops in Shops						-	-	-
Salaries & Wages	41-694	1		1,440.00		1,440.00	1,440.00	-
Ocean County ARP Inclusive Rec Program Grant						-	-	-
Other Expenses	41-878	2		23,000.00		23,000.00	23,000.00	-

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								
NJDOT Grant						-	-	-
Other Expenses	41-559	2		438,035.00		438,035.00	438,035.00	-
CDBG - 2025 Handicap Access Improvements						-	-	-
Other Expenses	41-856	2	45,000.00	-	-	-	-	-
Pedestrian Safety Grant						-	-	-
Salaries & Wages	41-504	1	3,350.00			-	-	-
Ocean County ARP Allocation #3						-	-	-
Other Expenses	41-879	2				-	-	-
CDBG - 2021 Handicap Access Improvements						-	-	-
Other Expenses	41-856	2	60,000.00			-	-	-
Drunk Driving Enforcement						-	-	-
Other Expenses	41-510	2	15,789.80			-	-	-
DOT Grant - EASTHAM & SUDBURY						-	-	-
Other Expenses	41-511	2	244,825.00			-	-	-
DOT Grant - COMANCHE AVE AND HYACINTH PL						-	-	-
Other Expenses	41-511	2	269,329.00			-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "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 and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-		-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		705,027.88	1,786,068.53	-	1,786,068.53	1,776,068.53	10,000.00
Total Operations - Excluded from "CAPS"	34-305		1,218,027.88	2,223,243.53	-	2,223,243.53	2,100,699.53	122,544.00
Detail:								
Salaries & Wages	34-305	1	391,350.00	338,615.00	-	338,615.00	321,521.00	17,094.00
Other Expenses	34-305	2	826,677.88	1,884,628.53	-	1,884,628.53	1,779,178.53	105,450.00

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
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		150,000.00	125,000.00	XXXXXXXXXX	125,000.00	125,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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	150,000.00	125,000.00	-	125,000.00	125,000.00	-

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	1,505,000.00	2,630,000.00		2,630,000.00	2,630,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	150,000.00			-		XXXXXXXXXX
Interest on Bonds	45-930	341,125.00	425,409.00		425,410.00	425,410.00	XXXXXXXXXX
Interest on Notes	45-935	327,500.00	240,000.00		240,000.00	240,000.00	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Principal & Interest Payments	45-942				-		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 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
						-		xxxxxxxxxx
Total Municipal Debt Service Excluded from "CAPS"	45-999		2,323,625.00	3,295,409.00	-	3,295,410.00	3,295,410.00	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			290,957.67	XXXXXXXXXX	290,957.67	290,957.67	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		200,000.00		XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		200,000.00	290,957.67	XXXXXXXXXX	290,957.67	290,957.67	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		3,891,652.88	5,934,610.20	-	5,934,611.20	5,812,067.20	122,544.00

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
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
(K) District School Purposes {Items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	3,891,652.88	5,934,610.20	-	5,934,611.20	5,812,067.20	122,544.00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	24,680,265.88	25,124,321.20	821,020.00	25,945,341.20	25,427,270.89	517,970.31
(M) Reserve for Uncollected Taxes	50-899	1,488,477.51	1,375,079.17	XXXXXXXXXX	1,375,079.17	1,375,079.17	XXXXXXXXXX
9. Total General Appropriations	34-499	26,168,743.39	26,499,400.37	821,020.00	27,320,420.37	26,802,350.06	517,970.31

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	20,788,613.00	19,189,711.00	821,020.00	20,010,730.00	19,615,203.69	395,426.31
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	125,000.00	100,000.00	-	100,000.00	4,550.00	95,450.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	388,000.00	337,175.00	-	337,175.00	320,081.00	17,094.00
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	705,027.88	1,786,068.53	-	1,786,068.53	1,776,068.53	10,000.00
Total Operations Excluded from "CAPS"	34-305	1,218,027.88	2,223,243.53	-	2,223,243.53	2,100,699.53	122,544.00
(C) Capital Improvements	44-999	150,000.00	125,000.00	-	125,000.00	125,000.00	-
(D) Municipal Debt Service	45-999	2,323,625.00	3,295,409.00	-	3,295,410.00	3,295,410.00	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	200,000.00	290,957.67	XXXXXXXXXX	290,957.67	290,957.67	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	1,488,477.51	1,375,079.17	XXXXXXXXXX	1,375,079.17	1,375,079.17	XXXXXXXXXX
Total General Appropriations	34-499	26,168,743.39	26,499,400.37	821,020.00	27,320,420.37	26,802,350.06	517,970.31

DEDICATED WATER & SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER & SEWER UTILITY	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Operating Surplus Anticipated	**08-501**	726,343.50	632,099.00	632,099.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	**08-502**			
Total Operating Surplus Anticipated	**08-500**	726,343.50	632,099.00	632,099.00
Rents	**08-503**	7,700,000.00	7,250,000.00	7,732,494.03
Interest on Water & Sewer Charges	**08-506**	28,000.00	28,000.00	32,851.08
Miscellaneous	**08-505**	125,000.00	125,000.00	192,603.52
Capital Fund Surplus	08-509			
Reserve to Pay Debt Service	08-508			
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 Water & Sewer Utility Revenues	**08-599**	8,579,343.50	8,035,099.00	8,590,047.63

DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER	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	510,475.00	459,070.00		459,070.00	446,008.20	13,061.80
Other Expenses	55-502	1,409,350.00	1,268,500.00	360,000.00	1,628,500.00	1,365,074.54	263,425.46
Ocean County Utility Authority					-		-
Other Expenses	55-503	2,300,000.00	2,628,000.00		2,628,000.00	2,627,953.92	46.08
					-		-
Public Works					-		-
Salary and Wages	55-504	1,130,996.00	1,035,289.00		1,035,289.00	1,013,359.81	21,929.19
Other Expenses	55-504	333,220.00	331,030.00		331,030.00	284,789.48	46,240.52
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER	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
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER	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	15,000.00	15,000.00	XXXXXXXXXX	15,000.00	15,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	870,000.00	820,000.00		820,000.00	820,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	100,000.00			-		XXXXXXXXXX
Interest on Bonds	55-522	191,350.00	225,000.00		225,000.00	225,000.00	XXXXXXXXXX
Interest on Notes	55-523	72,900.00	66,500.00		66,500.00	66,500.00	XXXXXXXXXX
NJIB Loan		90,552.50	50,000.00		50,000.00	50,000.00	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER UTILI	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
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	360,000.00		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	260,000.00	270,235.00		270,235.00	270,235.00	-
Social Security System (O.A.S.I.)	55-541	110,000.00	108,675.00		108,175.00	102,649.45	5,525.55
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	5,000.00	5,000.00		5,000.00		5,000.00
Group Health Insurance	55-544	400,000.00	300,000.00		300,000.00	298,164.32	1,835.68
Liability and Workers' Compensation Insurance	55-543	420,000.00	402,800.00		402,800.00	402,272.60	527.40
Health Insurance Waiver	55-543	500.00	-		500.00	500.00	-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545		50,000.00	XXXXXXXXXX	50,000.00	50,000.00	XXXXXXXXXX
TOTAL WATER & SEWER UTILITY APPROPRIATI	55-599	8,579,343.50	8,035,099.00	360,000.00	8,395,099.00	8,037,507.32	357,591.68

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: Disposal of Forfeited Property, Developer's Escrow Fund, Board of Recreation Commission, Parking Offenses Adjudication Act, Recycling Program, Municipal Public Defender, Recreation Trust Fund, Environmental Commission Purposes Donations, Hurricane Katrina Relief Donations, Open Space, Recreation, Farmland and Historic Preservation Trust, Developer Fees - Housing Trust Funds, Affordable Housing, Police Department Equipment Donations, Municipal Building Renovations Donations, Recreation and Parks Improvements Donations, Water Front Improvement Donations, Borough Centennial Celebration Acceptance of Bequests/Gits, Pedestrian Safety Fund, Accumulated Absences, Community Watch Donations, Storm Recovery Trust Fund, Special Federal Law Enforcement Trust Special Law Enforcement Trust Fund

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	20,972,790.76
Due from State of N.J.(c. 20, P.L. 1961)	11,530.75
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	537,795.11
Tax Title Lien Receivable	-
Property Acquired by Tax Title Lien Liquidation	488,900.00
Other Receivables	4,691.00
Deferred Charges Required to be in 2026 Budget	821,020.33
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	22,836,727.95

LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	18,458,462.21
Reserves for Receivables	1,062,386.11
Surplus	3,346,879.63
Total Liabilities, Reserves and Surplus	22,867,727.95

School Tax Levy Unpaid	15,848,331.00
Less: School Tax Deferred	7,048,707.00
*Balance Included in Above "Cash Liabilities"	8,799,624.00

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	4,707,405.00	4,550,751.00
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 0%, 2024: 0%)	82,147,734.60	77,272,756.00
Delinquent Taxes	502,093.23	516,572.00
Other Revenues and Additions to Income	9,509,988.37	9,561,357.00
Total Funds	96,872,063.10	91,901,436.00
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	26,621,400.37	26,185,916.00
School Taxes (Including Local and Regional)	45,794,085.00	43,351,311.00
County Taxes (Including Added Tax Amounts)	19,346,653.40	17,582,082.00
Special District Taxes	68,132.00	67,837.00
Other Expenditures and Deductions from Income	31,007.00	6,885.00
Total Expenditures and Tax Requirements	91,861,277.77	87,194,031.00
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	91,861,277.77	87,194,031.00
Surplus Balance, December 31	5,010,785.33	4,707,405.00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	5,010,785.33
Current Surplus Anticipated in 2026 Budget	3,575,000.00
Surplus Balance Remaining	1,435,785.33

(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 POINT PLEASANT
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program presented herewith, is an estimated projection of Capital Projects for the next six years. It should be noted that the foregoing does not represent an appropriation of funds for the purposes listed, but merely a plan of capital improvements that are being contemplated in 2026 and the ensuing five (5) years. A funding authorization is required in the form of budget appropriation or capital ordinance before monies are available for the projects outlined in sheets 40b through 40d.

Every effort has and will be made by the Mayor and Council to plan improvements which are responsive to the needs of the commuity. Should unanticipated needs arise, the capital program will be revised or amended accordingly.

CAPITAL BUDGET (Current Year Action)
2026

Local Unit BOROUGH OF POINT PLEASANT

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
COMPUTER EQUIPMENT		300,000.00	-	-	2,500.00	-	-	47,500.00	250,000.00
CURBS & SIDEWALKS		-	-	-	-	-	-	-	-
DRAINAGE IMPROVEMENTS		980,000.00	-	-	9,000.00	-	-	171,000.00	800,000.00
EQUIPMENT - GENERAL		1,971,933.00	-	-	10,400.00	-	-	197,600.00	1,763,933.00
FACILITIES IMPROVEMENT		860,000.00	-	-	4,000.00	-	-	76,000.00	780,000.00
INTERSECTIONS		-	-	-	-		-	-	-
OFFICE FURNITURE		-	-	-	-		-	-	-
EXPANSION OF SERVICES (K9 UNIT)		-							
ROADWAY IMPROVEMENT		8,970,000.00			43,500.00			826,500.00	8,100,000.00
STORMWATER MANAGEMENT		265,000.00			2,500.00			47,500.00	215,000.00
VEHICLES		4,758,500.00			22,175.00			421,325.00	4,315,000.00
		-							
WATER & SEWER UTILITY		-							
EQUIPMENT		919,500.00			7,350.00			139,650.00	772,500.00
FACILITY IMPROVEMENT		5,920,000.00			18,500.00			351,500.00	5,550,000.00
VEHICLES		215,000.00			-			-	215,000.00
		-			-			-	-
		-							
TOTAL - THIS PAGE	**XXXXX**	25,159,933.00	-	-	119,925.00	-	-	2,278,575.00	22,761,433.00

CAPITAL BUDGET (Current Year Action)
2026

Local Unit BOROUGH OF POINT PLEASANT

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	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

C - 3

Sheet 40b1

CAPITAL BUDGET (Current Year Action)
2026

Local Unit BOROUGH OF POINT PLEASANT

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	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	**XXXXX**	25,159,933.00	-	-	119,925.00	-	-	2,278,575.00	22,761,433.00

Sheet 40b - Totals

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

Local Unit BOROUGH OF POINT PLEASANT

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
COMPUTER EQUIPMENT		300,000.00	6 YRS	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
CURBS & SIDEWALKS		-	6 YRS	-	-	-	-	-	-
DRAINAGE IMPROVEMENTS		980,000.00	6 YRS	180,000.00	200,000.00	200,000.00	200,000.00	200,000.00	-
EQUIPMENT - GENERAL		1,971,933.00	6 YRS	208,000.00	1,158,433.00	185,000.00	150,000.00	150,500.00	120,000.00
FACILITIES IMPROVEMENT		860,000.00	6 YRS	80,000.00	230,000.00	225,000.00	135,000.00	140,000.00	50,000.00
INTERSECTIONS		-							
OFFICE FURNITURE		-		-	-	-	-	-	-
EXPANSION OF SERVICES (K9 UNIT)		-		-	-	-	-	-	-
ROADWAY IMPROVEMENT		8,970,000.00	6 YRS	870,000.00	1,900,000.00	2,000,000.00	2,200,000.00	2,000,000.00	-
STORMWATER MANAGEMENT		265,000.00	6 YRS	50,000.00	50,000.00	55,000.00	55,000.00	55,000.00	-
VEHICLES		4,758,500.00	6 YRS	443,500.00	1,110,000.00	675,000.00	1,220,000.00	500,000.00	810,000.00
		-							
WATER & SEWER UTILITY		-							
EQUIPMENT		919,500.00	6 YRS	147,000.00	186,000.00	186,500.00	200,000.00	200,000.00	-
FACILITY IMPROVEMENT		5,920,000.00	6 YRS	370,000.00	1,720,000.00	2,920,000.00	420,000.00	70,000.00	420,000.00
VEHICLES		215,000.00	6 YRS	-	115,000.00	-	100,000.00	-	-
		-							
		-							
TOTAL - THIS PAGE	**XXXXX**	25,159,933.00	**XXXXXXXXXX**	2,398,500.00	6,719,433.00	6,496,500.00	4,730,000.00	3,365,500.00	1,450,000.00

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

Local Unit BOROUGH OF POINT PLEASANT

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
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	-	XXXXXXXXXX	-	-	-	-	-	-

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

Local Unit BOROUGH OF POINT PLEASANT

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
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	**XXXXX**	25,159,933.00	**XXXXXXXXXX**	2,398,500.00	6,719,433.00	6,496,500.00	4,730,000.00	3,365,500.00	1,450,000.00

Sheet 40c - Totals

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

Local Unit BOROUGH OF POINT PLEASANT

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2026	 3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	 7b Self Liquidating	 7c Assessment	 7d School
COMPUTER EQUIPMENT	300,000.00			15,000.00			285,000.00			
CURBS & SIDEWALKS	-			-			-			
DRAINAGE IMPROVEMENTS	980,000.00			49,000.00			931,000.00			
EQUIPMENT - GENERAL	1,971,933.00			98,596.65			1,873,336.35			
FACILITIES IMPROVEMENT	860,000.00			43,000.00			817,000.00			
INTERSECTIONS	-			-			-			
OFFICE FURNITURE	-			-			-			
EXPANSION OF SERVICES (K9 UNIT)	-			-						
ROADWAY IMPROVEMENT	8,970,000.00			448,500.00				8,521,500.00		
STORMWATER MANAGEMENT	265,000.00			13,250.00						
VEHICLES	4,758,500.00			237,925.00						
	-			-						
WATER & SEWER UTILITY	-			-						
EQUIPMENT	919,500.00			45,975.00						
FACILITY IMPROVEMENT	5,920,000.00			296,000.00						
VEHICLES	215,000.00			10,750.00						
	-			-						
	-			-						
TOTAL - THIS PAGE	25,159,933.00	-	-	1,257,996.65	-	-	3,906,336.35	8,521,500.00	-	-

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

Local Unit: BOROUGH OF POINT PLEASANT

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2026	 3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	 7b Self Liquidating	 7c Assessment	 7d School
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	-	-	-	-	-	-	-	-	-	-

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

Local Unit BOROUGH OF POINT PLEASANT

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2026	 3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	 7b Self Liquidating	 7c Assessment	 7d School
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - ALL PROJECTS	25,159,933.00	-	-	1,257,996.65	-	-	3,906,336.35	8,521,500.00	-	-

Sheet 40d - Totals

SECTION 2 - UPON ADOPTION FOR YEAR 2026

RESOLUTION

Be it Resolved by the **COUNCIL MEMBERS** of the **BOROUGH**
of **POINT PLEASANT** ,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) $ 18,060,458.51 (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) $ 68,132.00 (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	Archer Coulson DePaola Furmato Stevenson Veni	**Nays**		**Abstained**	
				Absent	

SUMMARY OF REVENUES

1.	General Revenues				
	Surplus Anticipated			08-100	$ 3,575,000.00
	Miscellaneous Revenues Anticipated			13-099	$ 4,043,284.88
	Receipts from Delinquent Taxes			15-499	$ 490,000.00
2.	AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)			07-190	$ 18,060,458.51
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	$ 26,168,743.39

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	**XXXXXX**	**XXXXXXXXXXXX**
Within "CAPS"	**XXXXXX**	**XXXXXXXXXXXX**
(a & b) Operations Including Contingent	34-201	$ 17,997,368.39
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	$ 2,791,244.61
(g) Cash Deficit	46-885	$ -
Excluded from "CAPS"	**XXXXXX**	**XXXXXXXXXXXX**
(a) Operations - Total Operations Excluded from "CAPS"	34-305	$ 1,218,027.88
(c) Capital Improvements	44-999	$ 150,000.00
(d) Municipal Debt Service	45-999	$ 2,323,625.00
(e) Deferred Charges - Municipal	46-999	$ 200,000.00
(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	$ 1,488,477.51
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	$ 26,168,743.39

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 May, 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 May, 2026, Ajones@ptboro.com, Clerk

Signature

BOROUGH OF POINT PLEASANT **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	68,132.00	67,837.00	68,132.00
Interest Income	54-113	10,000.00	6,000.00	12,385.43
Reserve Funds:	54-101	39,019.90	7,894.70	
Total Trust Fund Revenues:	54-299	117,151.90	81,731.70	80,517.43

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	110,000.00	75,000.00	108,705.56	*
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	6,392.22	6,237.02	6,509.61	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	759.68	900.00	517.09	xxxxxxxxxx
Reserve for Future Use	54-950-2				-
Total Trust Fund Appropriations:	54-499	117,151.90	82,137.02	115,732.26	-

Summary of Program

Year Referendum Passed/Implemented:	2008	*(Date)*
Rate Assessed:	$ 0.0020	
Total Tax Collected to date:	$ 1,283,259.30	
Total Expended to date:	$ 1,030,831.04	
Total Acreage Preserved to date:		*(Acres)*
Recreation land preserved in 2025:		*(Acres)*
Farmland preserved in 2025:		*(Acres)*

BOROUGH OF POINT PLEASANT ARTS AND CULTURE TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Amount to be Raised By Taxation	56-190			
Reserve Funds:	56-101			
Total Trust Fund Revenues:	56-299	-	-	-

APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	Expended 2025 Paid or Charged	Expended 2025 Reserved
xxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
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 POINT PLEASANT** 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.

4/20/2026
Date

Ajones@ptboro.com
Clerk of the Governing Body