

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF LAVALLETTE

COUNTY: OCEAN

_____ Mayor's Name	_____ Term Expires
Walter G. LaCicero	December 31, 2026

Municipal Officials	
_____ Donnelly Amico Municipal Clerk	_____ Date of Orig. Appt. C-1831 Cert. No.
_____ Christine Sierfeld Tax Collector	_____ 7/5/2016 T-1522 Cert. No.
_____ Christine Sierfeld Chief Financial Officer	_____ N-0798 Cert. No.
_____ Robert S. Oliwa Registered Municipal Accountant	_____ 414 Lic. No.
_____ William Burns, Esq. Municipal Attorney	_____
_____	_____

Official Mailing Address of Municipality

 Borough of Lavallette

 1306 Grand Central Avenue

 Lavallette, NJ 08735

Fax #: 732-830-8248

Name	Term Expires
Anita F. Zalom	12/31/2026
David Finter	12/31/2026
Joanne Filippone	12/31/2027
James G. Borowski	12/31/2027
Michael Stogdill	12/31/2028
George Shenewolf	12/31/2028
_____	_____
_____	_____
_____	_____

2026 MUNICIPAL BUDGET

Municipal Budget of the _____ BOROUGH _____ of _____ LAVALLETTE _____, 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

23rd _____ day of _____ March _____, 2026
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

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

Donnelly Amico
Clerk
1306 Grand Central Avenue
Address
Lavallette, NJ 08735
Address
732-793-7477
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

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

Robert S. Oliwa
Registered Municipal Accountant
3 Broad Street Freehold, NJ 07728
Address
732-780-5106
Phone Number

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

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

Christine Sierfeld
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 _____ LAVALLETTE _____, 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 _____ www.lavallette.org/finance.html _____ on _____ March _____ 24th _____, 2026;

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

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

RECORDED VOTE
(Insert Last Name)

Ayes	Nays	Abstained
<p>Councilwoman Filippone Councilman Stoddili Councilman Flinter Councilman Shenewolf</p>	<div style="border: 1px solid black; height: 100px;"></div>	<p style="text-align: center;">Abstained</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div>
<div style="border: 1px solid black; height: 100px;"></div>	<div style="border: 1px solid black; height: 100px;"></div>	<p style="text-align: center;">Absent</p> <div style="border: 1px solid black; padding: 5px;"> <p style="text-align: center;">Council President Zalom Councilman Borowski</p> </div>

Notice is hereby given that the Budget and Tax Resolution was approved by the _____ COUNCIL MEMBERS _____ of the _____ BOROUGH _____ of _____ LAVALLETTE _____, County of _____ OCEAN _____, on _____ March _____ 23rd _____, 2026.

A Hearing on the Budget and Tax Resolution will be held at _____ Borough of Lavallette _____, on _____ April _____ 20th _____, 2026 at _____ 7:00 _____ 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)			
1. Appropriations within "CAPS" -			
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}			9,415,930.00
2. Appropriations excluded from "CAPS" -			
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}			1,272,414.03
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)			1,272,414.03
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	98.33%	Percent of Tax Collections	425,000.00
		Building Aid Allowance	2026 - \$ _____
		for Schools-State Aid	2025 - \$ _____
4. Total General Appropriations (Item 9, Sheet 29)			11,113,344.03
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)			3,968,763.03
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)			
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)			7,144,581.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			-
(c) Minimum Library Tax			-
			-
			-
			-
			-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Sewer Utility	Electric Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	10,771,816.91	1,254,500.00	1,698,600.00	3,591,750.00	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	510,991.37						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	11,282,808.28	1,254,500.00	1,698,600.00	3,591,750.00	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	10,485,447.61	1,105,474.58	1,527,188.08	3,201,320.49	-	-	-
Reserved	424,548.51	75,273.87	136,300.95	257,325.59	-	-	-
Unexpended Balances Canceled	372,812.16	73,751.55	35,110.97	133,103.92	-	-	-
Total Expenditures and Unexpended Balances Canceled	11,282,808.28	1,254,500.00	1,698,600.00	3,591,750.00	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2025	10,771,816.91	Allowable Operating Appropriations before	
Cap Base Adjustment:	22,500.00	Additional Exceptions per (N.J.S.A. 40A:4-45.3)	9,257,775.00
Subtotal	<u>10,794,316.91</u>		
Exceptions Less:		Additions:	
Total Other Operations	134,900.00	New Construction (Assessor Certification)	63,332.36
Total Uniform Construction Code		2024 Cap Bank Available	83,998.86
Total Interlocal Service Agreement	90,481.45	2025 Cap Bank Available	87,544.97
Total Additional Appropriations			
Total Capital Improvements	110,000.00	Total Additions	<u>234,876.19</u>
Total Debt Service	856,000.00		
Transferred to Board of Education		Maximum Appropriations within "CAPS" Sheet 19 @ 2.0%	<u>9,492,651.19</u>
Type 1 School Debt	101,685.46		
Total Public & Private Programs		Additional Increase to COLA rate:	
Judgements		Amount of Increase allowable:	<u>136,143.75</u>
Total Deferred Charges	425,000.00		
Cash Deficit	<u>1,718,066.91</u>		
Reserve for Uncollected Taxes		Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>9,628,794.94</u>
Total Exceptions	1,718,066.91		
Amount on Which CAP is Applied	9,076,250.00	Total General Appropriations for Municipal Purposes	<u>9,415,930.00</u>
2.0% CAP	<u>181,525.00</u>	(Sheet 19, H-1)	
Allowable Operating Appropriations before		Over or (Under) Appropriations Cap	<u><u>(212,864.94)</u></u>
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	9,257,775.00		

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

Sheet 3b

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 \$ 2,491,386.32

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 280,386.32

2,211,000.00

Budgeted Group Insurance - Inside CAP 1,393,080.00

Budgeted Group Insurance - Utilities 551,500.00

Budgeted Group Insurance - Outside CAP 266,420.00

TOTAL 2,211,000.00

Instead of receiving Health Benefits, 7 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver

Salaries and Wages \$ 35,000.00

"2010" LEVY CAP BANKS:

2023	Maximum Allowable Amount to be Raised by Taxation	6,553,778
	Amount to be Raised by Taxation for Municipal Purpose	<u>6,381,197</u>
	Available for Banking (CY 2026)	172,581
	Amount Used in CY 2026	<u>172,581</u>
	Balance to Expire	<u>0</u>

2024	Maximum Allowable Amount to be Raised by Taxation	6,754,723
	Amount to be Raised by Taxation for Municipal Purpose	<u>6,563,405</u>
	Available for Banking (CY 2026 - CY 2027)	191,318
	Amount Used in CY 2026	<u>191,318</u>
	Balance to Carry Forward (CY 2027)	<u>0</u>

2025	Maximum Allowable Amount to be Raised by Taxation	6,855,881
	Amount to be Raised by Taxation for Municipal Purpose	<u>6,855,881</u>
	Available for Banking (CY 2026 - CY 2028)	-
	Amount Used in CY 2026	<u>0</u>
	Balance to Carry Forward (CY 2027 - CY2028)	<u>0</u>

2026	Maximum Allowable Amount to be Raised by Taxation	7,371,098
	Amount to be Raised by Taxation for Municipal Purpose	<u>7,144,581</u>
	Available for Banking (CY 2027 - CY 2029)	226,517

Total Levy CAP Bank 417,835

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	6,855,881.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	9,000.00
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>6,846,881.00</u>
Plus 2% CAP Increase	<u>136,937.62</u>
ADJUSTED TAX LEVY	<u>6,983,818.62</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>6,983,818.62</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

6,983,818.62

Exclusions:

Allowable Shared Service Agreements Increase	293,210.00
Allowable Health Insurance Costs Increase	25,687.00
Allowable Pension Obligations Increases	2,050.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	26,812.00
Recycling Tax appropriation	9,000.00
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	
Add Total Exclusions	<u>356,759.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>32,812.00</u>

ADJUSTED TAX LEVY

7,307,765.62

Additions:

New Ratables - Increase for new construction	22,618,700
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.280</u>
New Ratable Adjustment to Levy	
Amounts approved by Referendum	63,332.36
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

7,371,097.98

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

7,144,581.00

OVER OR (UNDER) 2% LEVY CAP

(226,516.98)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
1. Surplus Anticipated	08-101	2,000,000.00	2,000,000.00	2,000,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,000,000.00	2,000,000.00	2,000,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	12,650.00	12,650.00	12,700.00
Other	08-104	7,000.00	7,000.00	9,250.00
Fees and Permits	08-105	40,000.00	35,000.00	51,936.00
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	90,000.00	80,000.00	92,999.22
Other	08-109			
Interest and Costs on Taxes	08-112	28,000.00	26,000.00	30,772.79
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	40,000.00	37,000.00	41,640.00
Interest on Investments and Deposits	08-113	100,000.00	100,000.00	187,657.25
Anticipated Utility Operating Surplus	08-114			
Beach Fees	08-108	1,200,000.00	1,100,000.00	1,300,163.00
Cable TV Franchise Fees	08-134	30,000.00	25,000.00	31,982.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	1,547,650.00	1,422,650.00	1,759,100.26

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	170,619.00	170,619.00	170,619.06
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund				
Total Section B: State Aid Without Offsetting Appropriations	09-001	170,619.00	170,619.00	170,619.06

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	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	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
SEASIDE PARK - COURT	11-108	-	75,481.45	75,481.45

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
			2026	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	-	75,481.45
				75,481.45	75,481.45

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	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	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
PUBLIC HEALTH PRIORITY FUNDING - 1987	10-621			-
N.J. TRANSPORTATION TRUST FUND AUTHORITY ACT	10-584			-
RECYCLING TONNAGE GRANT	10-569		6,299.61	6,299.61
DRUNK DRIVING ENFORCEMENT FUND	10-510			-
CLEAN COMMUNITIES PROGRAM	10-602		15,691.76	15,691.76
ALCOHOL EDUCATION AND REHABILITATION FUND	10-501			-
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE	10-506			-
SAFE AND SECURE COMMUNITIES PROGRAM - P.L. 1994, CHAPTER 220	10-503			-
NJDEP - JAKE'S LAW			489,000.00	489,000.00
VERIZON - LIGHTING DETECTION SYSTEM	10-877		20,000.00	20,000.00
LOCAL RECREATION IMPROVEMENT	10-671		63,000.00	63,000.00
COPS IN SHOPS	10-694		2,880.00	2,880.00
BODY ARMOR REPLACEMENT GRANT	10-505	1,494.03	1,305.46	1,305.46
DONATAION LAVALLETTE PTO - SCOREBOARD	10-878		10,000.00	10,000.00
OVER THE LIMIT UNDER ARREST	10-515			-
OCEAN COUNTY RECYCLING MINI GRANT	10-570			-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	FCOA	Anticipated		Realized in Cash in 2025
		2026	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	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
UNIFORM FIRE SAFETY ACT	08-106			
RESERVE FOR PAYMENT OF BOND OF ANTICIPATION NOTES	08-120			
GENERAL CAPITAL FUND SURPLUS	08-123			
CELL TOWER AGREEMENT	08-124	50,000.00	50,000.00	56,271.52
RESERVE FOR SALE OF BEACH ASSETS	08-125			
INSURANCE REIMBURSEMENT - POLICE CAR	08-126			
RESERVE FOR INSURANCE CLAIMS	08-240	89,000.00		
RESERVE FOR MAINTENANCE CONTRACT	08-241			
RESERVE FOR GOOSE PATROL	08-242	3,000.00	3,000.00	3,000.00
FEDERAL EMERGENCY MANAGEMENT AGENCY - REIMBURSEMENT OF OVERPAYMENT	08-132			
NON-FEDERAL COST SHARE MATCH PROGRAM	08-133			
OCEAN NON-FEDERAL COST SHARE MATCH PROGRAM	08-134			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
			2026	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:		XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section G: Special Items of General Revenue Anticipated with Prior Written		XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Consent of Director of Local Government Services - Other Special Items		08-004	142,000.00	53,000.00	59,271.52

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
GENERAL REVENUES				
Summary of Revenues				
1. Surplus Anticipated (Sheet 4, #1)	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-101	2,000,000.00	2,000,000.00	2,000,000.00
3. Miscellaneous Revenues:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	1,547,650.00	1,422,650.00	1,759,100.26
Total Section B: State Aid Without Offsetting Appropriations	09-001	170,619.00	170,619.00	170,619.06
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	75,481.45	75,481.45
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	1,494.03	608,176.83	608,176.83
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	142,000.00	53,000.00	59,271.52
Total Miscellaneous Revenues	13-099	1,861,763.03	2,329,927.28	2,672,649.12
4. Receipts from Delinquent Taxes	15-499	107,000.00	97,000.00	122,011.67
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	3,968,763.03	4,426,927.28	4,794,660.79
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	7,144,581.00	6,855,881.00	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	7,144,581.00	6,855,881.00	7,181,103.45
7. Total General Revenues	13-299	11,113,344.03	11,282,808.28	11,975,764.24

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
GENERAL ADMINISTRATION							
Salaries and Wages	20-100	1	79,000.00	73,200.00	-	66,177.14	7,022.86
Other Expenses	20-100	2	25,500.00	18,900.00	18,900.00	6,355.62	7,544.38
HUMAN RESOURCES (PERSONNEL)							
Other Expenses	20-105	2	100.00	500.00	500.00		500.00
MAYOR AND COUNCIL							
Salaries and Wages	20-110	1	50,000.00	42,500.00	42,500.00	35,313.26	7,186.74
Other Expenses	20-110	2	9,300.00	8,100.00	8,100.00	6,642.29	1,457.71
MUNICIPAL CLERK							
Salaries and Wages	20-120	1	94,100.00	92,100.00	92,100.00	71,918.76	5,181.24
Printing and Legal Advertising	20-120	2	8,000.00	8,000.00	8,000.00	6,930.00	1,070.00
Office Equipment	20-120	2	3,000.00	3,000.00	3,000.00	2,635.83	364.17
Miscellaneous Other Expenses	20-120	2	10,650.00	12,750.00	12,750.00	9,663.06	3,086.94
Elections	20-120	2	500.00	500.00	500.00	393.11	106.89
FINANCIAL ADMINISTRATION (TREASURY)							
Salaries and Wages	20-130	1	75,000.00	77,000.00	77,000.00	67,209.80	4,790.20
Other Expenses	20-130	2	31,000.00	31,500.00	31,500.00	30,139.07	1,360.93
AUDIT SERVICES							
Other Expenses	20-135	2	20,000.00	19,000.00	19,000.00	19,000.00	-

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	
COMPUTERIZED DATA PROCESSING								
Other Expenses	20-140	2	20,000.00	20,000.00		20,000.00	19,680.05	319.95
REVENUE ADMINISTRATION (Tax Collection)						-		-
Salaries and Wages	20-145	1	63,050.00	62,050.00		62,050.00	45,306.72	1,743.28
Other Expenses	20-145	2	7,000.00	7,550.00		7,550.00	5,538.34	2,011.66
TAX ASSESSMENT ADMINISTRATION						-		-
Salaries and Wages	20-150	1	23,000.00	23,000.00		23,000.00	22,026.00	974.00
Other Expenses	20-150	2	2,300.00	2,350.00		2,350.00	1,807.56	542.44
Master Plan	20-150	2	50,000.00			-		-
LEGAL SERVICES (Legal Department)						-		-
Other Expenses	20-155	2	110,000.00	110,000.00		110,000.00	34,385.50	25,614.50
ENGINEERING SERVICES						-		-
Other Expenses	20-165	2	85,000.00	90,000.00		90,000.00	61,488.50	28,511.50
Tax Map Update	20-165	2	1,000.00	1,000.00		1,000.00		1,000.00
LAND USE ADMINISTRATION						-		-
PLANNING BOARD						-		-
Salaries and Wages	21-180	1	10,000.00	11,000.00		11,000.00	6,777.00	4,223.00
Other Expenses	21-180	2	9,600.00	9,600.00		9,600.00	6,609.58	2,990.42

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
ZONING BOARD					-		-
Salaries and Wages	21-185	1	30,000.00	30,000.00	24,000.00	20,576.81	3,423.19
Other Expenses	21-185	2	1,600.00	1,350.00	1,350.00	1,345.78	4.22
					-		-
INSURANCE					-		-
General Liability	23-210	2	240,000.00	207,000.00	207,000.00	204,890.15	2,109.85
Workers Compensation	23-215	2	330,000.00	310,500.00	310,500.00	302,085.00	3,415.00
Employee Group Health	23-220	2	1,393,080.00	1,263,600.00	1,263,600.00	1,146,906.94	16,693.06
Health Benefit Waiver	23-222	2	35,000.00	35,000.00	35,000.00	34,914.60	85.40
					-		-
MUNICIPAL COURT					-		-
Salaries and Wages	43-490	1	51,100.00	65,500.00	65,500.00	46,544.47	8,955.53
Other Expenses	43-490	2	4,900.00	4,500.00	4,500.00	3,619.10	880.90
					-		-
PUBLIC DEFENDER					-		-
Other Expenses	43-495	2	4,000.00	6,000.00	6,000.00	3,000.00	3,000.00
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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
(A) Operations - within "CAPS" - (continued)							
PUBLIC SAFETY					-		-
POLICE DEPARTMENT					-		-
Salaries and Wages	25-240	2,172,100.00	2,092,600.00		2,092,600.00	2,067,076.14	25,523.86
Other Expenses	25-240	185,000.00	195,350.00		195,350.00	176,022.90	19,327.10
OFFICE OF EMERGENCY MANAGEMENT					-		-
Salaries and Wages	25-252	7,500.00	7,500.00		7,500.00	7,163.00	337.00
Other Expenses	25-252	7,100.00	8,100.00		8,100.00	2,786.93	5,313.07
AID TO VOLUNTEER FIRE COMPANIES	25-255	46,500.00	44,500.00		44,500.00	44,488.34	11.66
FIRST AID CONTRIBUTION	25-260	32,000.00	30,000.00		30,000.00	30,000.00	-
FIRE DEPARTMENT					-		-
Fire Hydrant Service	25-265	35,000.00	35,000.00		35,000.00	30,642.87	4,357.13
MUNICIPAL PROSECUTOR'S OFFICE					-		-
Other Expenses	25-275	12,000.00	13,000.00		13,000.00	12,000.00	1,000.00
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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		
PUBLIC WORKS									
STREETS AND ROAD MAINTENANCE									
Other Expenses	26-290	2	10,000.00	10,000.00		10,000.00	7,570.00	2,430.00	
Schedule C	26-290	2	6,000.00	12,000.00		12,000.00	4,000.00	8,000.00	
OTHER PUBLIC WORKS FUNCTIONS									
Salaries and Wages	26-300	1	1,256,100.00	1,257,100.00		1,257,100.00	1,158,241.70	18,858.30	
Other Expenses	26-300	2	77,450.00	35,250.00		35,250.00	33,054.32	2,195.68	
SOLID WASTE COLLECTION									
Garbage	26-305	2	4,000.00	5,000.00		5,000.00	2,703.33	2,296.67	
Recycling and Source Separation	26-305	2	5,000.00	6,500.00		6,500.00	3,786.66	2,713.34	
BUILDINGS AND GROUNDS									
Other Expenses	26-310	2	80,000.00	90,000.00		90,000.00	62,953.71	27,046.29	
VEHICLE MAINTENANCE									
Other Expenses	26-315	2	85,000.00	95,000.00		95,000.00	73,686.22	21,313.78	
HEALTH AND HUMAN SERVICES									
PUBLIC HEALTH SERVICES (Board of Health)									
Salaries and Wages	27-330	1	1,500.00	1,500.00		1,500.00	1,454.00	46.00	
Other Expenses	27-330	2	100.00	100.00		100.00		100.00	
PUBLIC EMPLOYEES OCCUPATIONAL SAFETY AND HEALTH ACT	27-330	2	3,000.00	4,000.00		4,000.00	2,884.00	1,116.00	

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	
ANIMAL CONTROL SERVICES								
Salaries and Wages	27-340	1	6,000.00	6,000.00	6,000.00	5,500.00	500.00	
Other Expenses	27-340	2	1,000.00	1,500.00	1,500.00		1,500.00	
Goose Patrol	27-340	2	3,000.00	3,000.00	3,000.00	1,263.78	1,736.22	
WELFARE/ADMINISTRATION OF PUBLIC ASSISTANCE					-		-	
Salaries and Wages	27-331	1			-		-	
Other Expenses	27-331	2			-		-	
RECREATION AND EDUCATION					-		-	
RECREATION SERVICES AND PROGRAMS					-		-	
Salaries and Wages	28-370	1	14,000.00	12,000.00	12,000.00	11,228.78	771.22	
Other Expenses	28-370	2	54,150.00	33,900.00	33,900.00	27,377.29	6,522.71	
COMMUNITY SERVICE PROGRAMS					-		-	
Other Expenses	28-370	2	100.00	100.00	100.00		100.00	
MAINTENANCE OF PARKS					-		-	
Other Expenses	28-375	2	10,000.00	10,000.00	10,000.00	3,975.38	6,024.62	
BEACH AND BOARDWALK OPERATIONS					-		-	
Salaries and Wages (Summer)	28-380	1	669,500.00	658,000.00	633,000.00	626,946.04	6,053.96	
Other Expenses	28-380	2	105,800.00	97,200.00	122,200.00	118,063.31	4,136.69	

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	
		XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	
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	100.00	100.00		100.00		100.00	
Other Expenses	22-195 2	100.00	100.00		100.00		100.00	
CODE ENFORCEMENT OFFICER					-		-	
Salaries and Wages	22-196 1	50,000.00	47,000.00		53,000.00	51,188.54	1,811.46	
Other Expenses	22-196 2	550.00	600.00		600.00	151.00	449.00	
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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
(A) Operations - within "CAPS" - (continued)							
Uniform Construction Code - Appropriations	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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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
UNCLASSIFIED:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
ELECTRICITY	31-430 2	80,000.00	90,000.00		90,000.00	70,000.00	10,000.00
STREET LIGHTING	31-435 2	55,000.00	55,000.00		55,000.00	51,000.00	4,000.00
TELEPHONE (EXCLUDING EQUIPMENT ACQUISITION)	31-440 2	24,000.00	25,000.00		25,000.00	22,018.62	2,981.38
WATER	31-445 2	10,000.00	10,000.00		10,000.00	9,155.05	844.95
GAS (NATURAL OR PROPANE)	31-446 2	30,000.00	30,000.00		30,000.00	24,047.17	5,952.83
FUEL OIL	31-447 2	80,000.00	100,000.00		100,000.00	74,386.89	15,613.11
LANDFILL/SOLIDWASTE DISPOSAL COSTS	32-465 2	180,000.00	190,000.00		190,000.00	132,991.40	27,008.60
OTHER COMMON OPERATING FUNCTIONS					-		-
ACCUMULATED LEAVE COMPENSATION	30-415 1	40,000.00	40,000.00		40,000.00	40,000.00	-
CELEBRATION OF PUBLIC EVENTS					-		-
Other Expenses	30-420 2	42,000.00	40,200.00		40,200.00	34,589.96	5,610.04
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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
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(A) Operations - within "CAPS" - (continued)							
UNCLASSIFIED:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Operations (Item 8(A)) within "CAPS"	34-199	8,357,430.00	8,039,250.00	-	8,039,250.00	7,314,277.37	389,972.63
B. Contingent	35-470	500.00	500.00	XXXXXXXXXX	500.00		500.00
Total Operations Including Contingent - within "CAPS"	34-201	8,357,930.00	8,039,750.00	-	8,039,750.00	7,314,277.37	390,472.63
Detail:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	4,692,050.00	4,598,150.00	-	4,573,150.00	4,350,648.16	97,501.84
Other Expenses (including Contingent)	34-201	3,665,880.00	3,441,600.00	-	3,466,600.00	2,963,629.21	292,970.79

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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	250,000.00	220,000.00		220,000.00	219,915.30	84.70
Social Security System (O.A.S.I.)	36-472	350,000.00	340,000.00		340,000.00	328,507.39	6,492.61
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	450,000.00	445,000.00		445,000.00	441,527.00	3,473.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	7,000.00	7,000.00		7,000.00	7,000.00	-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	1,000.00	2,000.00		2,000.00	715.78	1,284.22
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	1,058,000.00	1,014,000.00	-	1,014,000.00	997,665.47	11,334.53
(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	9,415,930.00	9,053,750.00	-	9,053,750.00	8,311,942.84	401,807.16

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated					Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved	
EMPLOYEE GROUP HEALTH	23-221 2	266,420.00	75,900.00		75,900.00	75,900.00	-	
STATE RECYCLING TAX (C. 311, P.L. 2007)	32-465 2	9,000.00	9,000.00		9,000.00	9,000.00	-	
LIABILITY INSURANCE	23-210 2		13,000.00		13,000.00	13,000.00	-	
WORKERS COMPENSATION INSURANCE	23-215 2		9,500.00		9,500.00	9,500.00	-	
					-	-	-	
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LOSAP	25-286 2	25,000.00	22,500.00		22,500.00	22,500.00	-	
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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
(A) Operations - Excluded from "CAPS"							
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
ANIMAL CONTROL SERVICES					-		-
Other Expenses	42-117	2			-		-
CAD SYSTEM HARDWARE	42-119	2	9,000.00	15,000.00	15,000.00	7,575.00	7,425.00
Other Expenses					-		-
COURT - SEASIDE PARK					-		-
Salaries and Wages	42-108	1		75,481.45	75,481.45	75,481.45	-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated					Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved	
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated					Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved	
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
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Total Interlocal Municipal Service Agreements	42-999	9,000.00	90,481.45	-	90,481.45	-	83,056.45	7,425.00

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	
(A) Operations - Excluded from "CAPS"								
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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		
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved	
(A) Operations - Excluded from "CAPS"								
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899	2	4,500.00		4,500.00	-	4,500.00	
						-		
						-		
NUDEP - JAKE'S LAW		2	489,000.00		489,000.00	489,000.00		
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE					-	-		
State Share	41-506	2			-	-		
Local Share	41-506	2			-	-		
BODY ARMOR REPLACEMENT GRANT	41-505	2	1,494.03	1,305.46	1,305.46	1,305.46		
DRUNK DRIVING ENFORCEMENT FUND	41-510	2			-	-		
LOCAL RECREATION IMPROVEMENT	41-671	2		63,000.00	63,000.00	63,000.00		
CLEAN COMMUNITIES	41-602	2		15,691.76	15,691.76	15,691.76		
RECYCLING TONNAGE GRANT	41-569	2		6,299.61	6,299.61	6,299.61		
DONATION LAVALLETTE PTO - SCOREBOARD	41-878	2		10,000.00	10,000.00	10,000.00		
COUNTY OF OCEAN - STORMWATER IMPROVEMENT PROJECT	41-564	2			-	-		
COPS IN SHOPS	41-694	2		2,880.00	2,880.00	2,880.00		
VERIZON - LIGHTING DETECTION SYSTEM	41-877	2		20,000.00	20,000.00	20,000.00		

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues					-		-
CDBG - HANDICAP ACCESSIBILITY IMPROVEMENTS	41-673	2			-		-
FEDERAL EMERGENCY MANAGEMENT AGENCY	41-716	2			-		-
BODY WORN CAMERA	41-502	2			-		-
ALCOHOL EDUCATION AND REHABILITATION FUND	41-501	2			-		-
LOCAL ARTS PROGRAM	41-674	2			-		-
CDBG - HANDICAP ACCESSIBILITY IMPROVEMENTS - NEW YORK AVENUE	41-672	2			-		-
					-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "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			
		XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX			
Public and Private Programs Offset by Revenues (cont)										
Total Public and Private Programs Offset by Revenues	40-999		1,494.03	612,676.83	-	612,676.83	608,176.83	4,500.00		
Total Operations - Excluded from "CAPS"	34-305		313,414.03	838,058.28	-	838,058.28	823,583.28	14,475.00		
Detail:										
Salaries & Wages	34-305	1	-	75,481.45	-	75,481.45	75,481.45	-		
Other Expenses	34-305	2	313,414.03	762,576.83	-	762,576.83	748,101.83	14,475.00		

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated					Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved	
Down Payments on Improvements	44-902				-		-	
Capital Improvement Fund	44-901	80,000.00	100,000.00	XXXXXXXXXX	100,000.00	100,000.00	-	
					-		-	
Audio and Visual Equipment	44-903		10,000.00		10,000.00	1,733.65	8,266.35	
Police Equipment	44-904	9,000.00			-		-	
Purchase of a Police Signboard	44-905	20,000.00			-		-	
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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	
(D) Municipal Debt Service - Excluded from "CAPS"								
Payment of Bond Principal	45-920	325,000.00	380,000.00		380,000.00	380,000.00	XXXXXX	
Payment of Bond Anticipation Notes and Capital Notes	45-925	300,000.00	250,000.00		250,000.00	250,000.00	XXXXXX	
Interest on Bonds	45-930	120,000.00	121,000.00		121,000.00	120,893.76	XXXXXX	
Interest on Notes	45-935	105,000.00	105,000.00		105,000.00	72,294.08	XXXXXX	
Green Trust Loan Program:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	
					-		XXXXXX	
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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 - Municipal - Excluded from "CAPS"								
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55; 1 &	46-871			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Reimbursement FEMA Overpayment	46-896	2		XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Unfunded Improvement Authorizations				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Ordinance # 1132	46-880			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	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480				-		XXXXXXXXXX	XXXXXXXXXX
Transferred to Board of Education for				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
(N) Use of Local Schools (N.J.S.A. 40:48-	29-405			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
(G) With Prior Consent of Local Finance Board:				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Cash Deficit of Preceding Year	46-885			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309	1,272,414.03	1,804,058.28	-	1,804,058.28	1,748,504.77	22,741.35	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
(J) Expenditures - Local School -	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406						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 (I) and (J) - Excluded from "CAPS"	29-410						XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	1,272,414.03	1,804,058.28	-	1,804,058.28	1,748,504.77	22,741.35
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	10,688,344.03	10,857,808.28	-	10,857,808.28	10,060,447.61	424,548.51
(M) Reserve for Uncollected Taxes	50-899	425,000.00	425,000.00	XXXXXXXXXX	425,000.00	425,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499	11,113,344.03	11,282,808.28	-	11,282,808.28	10,485,447.61	424,548.51

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 Municipal Purposes within "CAPS"	34-299 XXXXXX	9,415,930.00	9,053,750.00	-	9,053,750.00	8,311,942.84	401,807.16
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	302,920.00	134,900.00	-	134,900.00	132,350.00	2,550.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	9,000.00	90,481.45	-	90,481.45	83,056.45	7,425.00
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	1,494.03	612,676.83	-	612,676.83	608,176.83	4,500.00
Total Operations Excluded from "CAPS"	34-305	313,414.03	838,058.28	-	838,058.28	823,583.28	14,475.00
(C) Capital Improvements	44-999	109,000.00	110,000.00	-	110,000.00	101,733.65	8,266.35
(D) Municipal Debt Service	45-999	850,000.00	856,000.00	-	856,000.00	823,187.84	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	425,000.00	425,000.00	XXXXXXXXXX	425,000.00	425,000.00	XXXXXXXXXX
Total General Appropriations	34-499	11,113,344.03	11,282,808.28	-	11,282,808.28	10,485,447.61	424,548.51

DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Operating Surplus Anticipated	08-501	20,000.00	224,150.00	224,150.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	20,000.00	224,150.00	224,150.00
Rents	08-503	1,121,250.00	806,000.00	1,056,505.73
Fire Hydrant Service	08-504	22,050.00	22,050.00	22,050.00
Miscellaneous	08-505			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Donation - Water Line Relocation	08-520			
Reserve for FEMA	08-520			
Increase in Water Rents	08-520		192,300.00	192,300.00
Capital Fund Balance	08-520		10,000.00	10,000.00
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599	1,163,300.00	1,254,500.00	1,505,005.73

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER 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	396,500.00	422,500.00		422,500.00	370,081.65	12,418.35
Other Expenses	55-502	464,300.00	470,500.00		470,500.00	399,136.20	51,363.80
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	5,000.00	5,000.00	XXXXXXXXXX	5,000.00	5,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	75,000.00	130,000.00		130,000.00	130,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	60,000.00	60,000.00		60,000.00	60,000.00	XXXXXXXXXX
Interest on Bonds	55-522	18,000.00	19,000.00		19,000.00	18,265.87	XXXXXXXXXX
Interest on Notes	55-523	9,000.00	19,000.00		19,000.00	6,765.92	XXXXXXXXXX
NJ/EIT Loan Principal and Interest	55-524	43,000.00	42,000.00		42,000.00	41,216.66	XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER 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
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	50,000.00	44,000.00		44,000.00	43,983.06	16.94
Social Security System (O.A.S.I.)	55-541	40,000.00	40,000.00		40,000.00	28,525.22	11,474.78
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	2,500.00	2,500.00		2,500.00	2,500.00	-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532				XXXXXXXXXX	-	XXXXXXXXXX
Surplus (General Budget)	55-545				XXXXXXXXXX	-	XXXXXXXXXX
TOTAL WATER UTILITY APPROPRIATIONS	55-599	1,163,300.00	1,254,500.00	-	1,254,500.00	1,105,474.58	75,273.87

DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM SEWER UTILITY		Anticipated		Realized in
	FCOA	2026	2025	Cash in 2025
Operating Surplus Anticipated	08-501	173,150.00	304,600.00	304,600.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	173,150.00	304,600.00	304,600.00
Rents	08-503	1,500,000.00	1,394,000.00	1,630,612.95
Miscellaneous	08-505			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total Sewer Utility Revenues	08-599	1,673,150.00	1,698,600.00	1,935,212.95

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR 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	
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Salaries & Wages	55-501				-		-	
Other Expenses	55-502				-		-	
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DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR 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	295,750.00	304,750.00		304,750.00	269,293.50	15,456.50
Other Expenses	55-502	319,900.00	277,350.00		277,350.00	255,853.62	11,496.38
Ocean County Utilities Authority		725,000.00	725,000.00		725,000.00	630,300.00	94,700.00
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	5,000.00	5,000.00	XXXXXXXXXX	5,000.00	5,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	190,000.00	250,000.00		250,000.00	250,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	20,000.00	20,000.00		20,000.00	20,000.00	XXXXXXXXXX
Interest on Bonds	55-522	40,000.00	43,000.00		43,000.00	41,806.06	XXXXXXXXXX
Interest on Notes	55-523	5,000.00	6,000.00		6,000.00	2,082.97	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR 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
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	37,000.00	32,000.00		32,000.00	31,987.68	12.32
Social Security System (O.A.S.I.)	55-541	35,000.00	35,000.00		35,000.00	20,364.25	14,635.75
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	500.00	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				XXXXXXXXXX	-	XXXXXXXXXX
TOTAL SEWER UTILITY APPROPRIATIONS	55-599	1,673,150.00	1,698,600.00	-	1,698,600.00	1,527,188.08	136,300.95

DEDICATED ELECTRIC UTILITY BUDGET

10. DEDICATED REVENUES FROM ELECTRIC UTILITY	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Operating Surplus Anticipated	08-501	695,750.00	370,250.00	370,250.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	695,750.00	370,250.00	370,250.00
Rents	08-503	3,100,000.00	3,200,000.00	3,138,123.18
Miscellaneous	08-505			
Interest on Investments and Deposits	08-504	25,500.00	21,500.00	86,637.17
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve for FEMA	08-520			
Deficit (General Budget)	08-549			
	08-599	3,821,250.00	3,591,750.00	3,595,010.35
Total Electric Utility Revenues				

DEDICATED ELECTRIC UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR ELECTRIC 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	
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Salaries & Wages	55-501				-		-	
Other Expenses	55-502				-		-	
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DEDICATED ELECTRIC UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR ELECTRIC 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
		XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Operating:							
Salaries & Wages	55-501	588,000.00	608,000.00		608,000.00	557,203.83	20,796.17
Other Expenses	55-502	602,500.00	598,250.00		598,250.00	558,629.28	39,620.72
Power Purchase	55-503	2,460,000.00	2,180,000.00		2,180,000.00	1,890,293.15	189,706.85
					-		-
					-		-
Capital Improvements:							
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	20,000.00	20,000.00	XXXXXXXXXX	20,000.00	20,000.00	-
Capital Outlay	55-512		25,000.00		25,000.00	24,999.96	0.04
					-		-
					-		-
Debt Service:							
Payment on Bond Principal	55-520				-		-
Payment on Bond Anticipation Notes & Capital Notes	55-521	20,250.00	30,000.00		30,000.00	30,000.00	XXXXXXXXXX
Interest on Bonds	55-522				-		-
Interest on Notes	55-523	4,000.00	4,000.00		4,000.00	896.08	XXXXXXXXXX
					-		-
					-		-

DEDICATED ELECTRIC UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR ELECTRIC 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
Reimbursement of FEMA overpayment				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	76,000.00	76,000.00		76,000.00	75,970.74	29.26
Social Security System (O.A.S.I.)	55-541	50,000.00	50,000.00		50,000.00	42,827.45	7,172.55
Unemployment Compensation Insurance 43:21-3 et. Seq.)	55-542	500.00	500.00		500.00	500.00	-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532				-		XXXXXXXXXX
Surplus (General Budget)	55-545				-		XXXXXXXXXX
TOTAL ELECTRIC UTILITY APPROPRIATIONS	55-599	3,821,250.00	3,591,750.00	-	3,591,750.00	3,201,320.49	257,325.59

DEDICATED ASSESSMENT BUDGET

	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
14. DEDICATED REVENUES FROM				
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-		-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025
Payment of Bond Principal	51-920	2026	2025	Paid or Charged
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-		-

DEDICATED ASSESSMENT BUDGET UTILITY

	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
14. DEDICATED REVENUES FROM				
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-		-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025
Payment of Bond Principal	52-920	2026	2025	Paid or Charged
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-		-

DEDICATED ASSESSMENT BUDGET UTILITY

	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
14. DEDICATED REVENUES FROM				
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
Payment of Bond Principal	53-920	2026	2025	
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;

Uniform Construction Code Enforcement Fees; POAA; Developers' Escrow Fund; Donations - Police Vest Purchases; Municipal Public Defender; Disposal of Forfeited Property; Recycling Program; Recreation Trust Fund; Accumulated Absences; Outside Employment Off-Duty Municipal Police Officers; Storm Recovery Trust Fund; Uniform Fire Safety Act Penalty Monies; Municipal Public Access

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	7,495,540.97
Due from State of N.J.(c. 20, P.L. 196-1)	6,202.58
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXXXX
Taxes Receivable	145,610.66
Tax Title Lien Receivable	
Property Acquired by Tax Title Lien Liquidation	
Other Receivables	255,602.44
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	7,902,956.65

LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	4,290,239.89
Reserves for Receivables	401,213.10
Surplus	3,211,503.66
Total Liabilities, Reserves and Surplus	7,902,956.65

School Tax Levy Unpaid	2,249,789.10
Less: School Tax Deferred	777,957.38
*Balance Included in Above "Cash Liabilities"	1,471,831.72

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	3,390,957.45	3,381,836.29
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXXXX	XXXXXXXXXX
Current Taxes:*(Percentage Collected 2025: 99.34%, 2024: 99.47%)	25,207,860.97	23,012,118.04
Delinquent Taxes	122,011.67	107,395.53
Other Revenues and Additions to Income	3,679,098.53	5,593,015.03
Total Funds	32,399,928.62	32,094,364.89
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	10,909,996.12	12,203,278.54
School Taxes (Including Local and Regional)	4,453,940.00	4,370,164.00
County Taxes (Including Added Tax Amounts)	13,572,817.52	12,129,964.90
Special District Taxes		
Other Expenditures and Deductions from Income	251,671.32	
Total Expenditures and Tax Requirements	29,188,424.96	28,703,407.44
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	29,188,424.96	28,703,407.44
Surplus Balance, December 31	3,211,503.66	3,390,957.45

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget	
Surplus Balance, December 31	3,211,503.66
Current Surplus Anticipated in 2026 Budget	2,000,000.00
Surplus Balance Remaining	1,211,503.66

(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 LAVALLETTE
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

As required, the Borough has developed a Capital Improvement Program to be made part of the 2026 municipal budget. The Capital Improvement Program is intended to be used as a planning and management program and does not in any way imply or sanction authorized expenditures.

CAPITAL BUDGET (Current Year Action) 2026

Local Unit **BOROUGH OF LAVALLETTE**

PROJECT TITLE	PROJECT NUMBER	ESTIMATED TOTAL COST	AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					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		-							
Roads									
Improvements to WPI Roads	1	270,000.00						270,000.00	
Improvements to Various Roads	2	600,000.00							600,000.00
Improvements to Pennsylvania Avenue	3	235,663.00					235,663.00		
Public Works									
Garbage Cans and Handling Equipment	4	300,000.00							300,000.00
Purchase of Dingo	5	50,000.00							50,000.00
New Fuel Tanks and Gasboy System	6	140,000.00			7,000.00			133,000.00	
Police Department									
Police Signboard	7	20,000.00		20,000.00					
Police Department Radios	8	11,000.00			550.00			10,450.00	
Police Quad	9	9,000.00		9,000.00					
TOTAL - THIS PAGE	XXXXX	1,635,663.00	-	29,000.00	7,550.00	-	235,663.00	413,450.00	950,000.00

CAPITAL BUDGET (Current Year Action) 2026

Local Unit **BOROUGH OF LAVALLETTE**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	6 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		
Buildings and Grounds		-								
Public Works Building Renovation	10	200,000.00			5,000.00			95,000.00	100,000.00	
Improvements to Boardwalk	11	750,000.00			12,500.00			237,500.00	500,000.00	
Improvements to Recreational Facilities	12	100,000.00			1,250.00			23,750.00	75,000.00	
Flooring for Borough Hall	13	25,000.00							25,000.00	
Records Scanning System	14	60,000.00			1,500.00			28,500.00	30,000.00	
Upgrades to HVAC System	15	200,000.00							200,000.00	
Jake's Law Playground	16	163,000.00			8,150.00			154,850.00		
Fire Department										
Purchase of a Fire Truck	17	600,000.00			2,500.00			47,500.00	550,000.00	
Purchase of F250 for Water Rescue	18	35,000.00			1,750.00			33,250.00		
Replacement of Rescue Tools	19	20,000.00							20,000.00	
Purchase of Radios and Pagers	20	50,000.00							50,000.00	
SEWER UTILITY										
Improvements to Sewer System and Infiltration	21	300,000.00							300,000.00	
Purchase of Utility Pickup Truck	22	60,000.00							60,000.00	
TOTAL - THIS PAGE	XXXXX	2,563,000.00			-	32,650.00		-	620,350.00	1,910,000.00

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

Local Unit **BOROUGH OF LAVALLETTE**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS	
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized		
WATER UTILITY										
Improvements to Water System	23	200,000.00			2,500.00			47,500.00	150,000.00	
Purchase of Water Meters	24	30,000.00							30,000.00	
Repairs to Water Tower	25	100,000.00			5,000.00			95,000.00		
Replacement of Back-Up Generator at Newark Building	26	240,000.00							240,000.00	
Replacement of Well #5 Pump and Redevelopment of Well	27	257,100.00							257,100.00	
Replacement of Well #3	28	4,031,250.00						4,031,250.00		
Washington Avenue Filter Plant Improvements and Filter B Repair	29	34,085.00						34,085.00		
Washington Avenue Filter Plant Roof Fascia Replacement	30	81,000.00							81,000.00	
ELECTRIC UTILITY										
Purchase of a Bucket Truck	31	200,000.00							200,000.00	
Purchase of Electric Digger	32	300,000.00							300,000.00	
Upgrades to Electrical System	33	300,000.00			5,000.00			95,000.00	200,000.00	
TOTAL - ALL PROJECTS	XXXXX	9,972,098.00			29,000.00	52,700.00		235,663.00	5,336,635.00	4,318,100.00

Sheet 40b - Totals

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

Local Unit: BOROUGH OF LAVALLETTE

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		-							
Roads		-							
Improvements to WPI Roads	1	270,000.00	12/31/2026	270,000.00					
Improvements to Various Roads	2	600,000.00	12/31/2028		300,000.00	300,000.00			
Improvements to Pennsylvania Avenue	3	235,663.00	12/31/2026	235,663.00					
		-							
Public Works		-							
Garbage Cans and Handling Equipment	4	300,000.00	12/31/2028			300,000.00			
Purchase of Dingo	5	50,000.00	12/31/2027		50,000.00				
New Fuel Tanks and Gasboy System	6	140,000.00	12/31/2026	140,000.00					
		-							
Police Department		-							
Police Signboard	7	20,000.00	12/31/2026	20,000.00					
Police Department Radios	8	11,000.00	12/31/2026	11,000.00					
Police Quad	9	9,000.00	12/31/2026	9,000.00					
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXXX	1,635,663.00	XXXXXXXXXXXX	685,663.00	350,000.00	600,000.00			

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

Local Unit

BOROUGH OF LAVALLETTE

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	
Buildings and Grounds		-								
Public Works Building Renovation	10	200,000.00	12/31/2027	100,000.00	100,000.00					
Improvements to Boardwalk	11	750,000.00	12/31/2028	250,000.00	250,000.00	250,000.00				
Improvements to Recreational Facilities	12	100,000.00	12/31/2028	25,000.00	50,000.00	25,000.00				
Flooring for Borough Hall	13	25,000.00	12/31/2027		25,000.00					
Records Scanning System	14	60,000.00	12/31/2028	30,000.00	15,000.00	15,000.00				
Upgrades to HVAC System	15	200,000.00	12/31/2028			200,000.00				
Jake's Law Playground	16	163,000.00	12/31/2026	163,000.00						
Fire Department		-								
Purchase of a Fire Truck	17	600,000.00	12/31/2028	50,000.00	50,000.00	500,000.00				
Purchase of F250 for Water Rescue	18	35,000.00	12/31/2026	35,000.00						
Replacement of Rescue Tools	19	20,000.00	12/31/2028		10,000.00	10,000.00				
Purchase of Radios and Pagers	20	50,000.00	12/31/2028			50,000.00				
SEWER UTILITY		-								
Improvements to Sewer System and Infiltration	21	300,000.00	12/31/2028		150,000.00	150,000.00				
Purchase of Utility Pickup Truck	22	60,000.00	12/31/2028			60,000.00				
TOTAL - THIS PAGE	XXXXX	2,563,000.00	XXXXXXXXXX	653,000.00	650,000.00	1,260,000.00			-	

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

Local Unit BOROUGH OF LAVALLETTE

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
WATER UTILITY									
Improvements to Water System	23	200,000.00	12/31/2028	50,000.00	100,000.00	50,000.00			
Purchase of Water Meters	24	30,000.00	12/31/2027		30,000.00				
Repairs to Water Tower	25	100,000.00	12/31/2026	100,000.00					
Replacement of Back-Up Generator at Newark Building	26	240,000.00	12/31/2028		120,000.00	120,000.00			
Replacement of Well #5 Pump and Redevelopment of Well	27	257,100.00	12/31/2028		128,550.00	128,550.00			
Replacement of Well #3	28	4,031,250.00	12/31/2026	4,031,250.00					
Washington Avenue Filter Plant Improvements and Filter B Repair	29	34,085.00	12/31/2026	34,085.00					
Washington Avenue Filter Plant Roof Fascia Replacement	30	81,000.00	12/31/2027		81,000.00				
ELECTRIC UTILITY									
Purchase of a Bucket Truck	31	200,000.00	12/31/2028			200,000.00			
Purchase of Electric Digger	32	300,000.00	12/31/2028			300,000.00			
Upgrades to Electrical System	33	300,000.00	12/31/2028	100,000.00	100,000.00	100,000.00			
TOTAL - ALL PROJECTS	XXXXXX	9,972,098.00	XXXXXXXXXX	5,653,998.00	1,559,550.00	2,758,550.00			

Sheet 40c - Totals

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

Local Unit BOROUGH OF LAVALLETTE

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	-			-							
Roads	-			-							
Improvements to WPI Roads	270,000.00			-			270,000.00				
Improvements to Various Roads	600,000.00			-			600,000.00				
Improvements to Pennsylvania Avenue	235,663.00			-		235,663.00					
Public Works	-			-							
Garbage Cans and Handling Equipment	300,000.00			15,000.00			285,000.00				
Purchase of Dingo	50,000.00			2,500.00			47,500.00				
New Fuel Tanks and Gasboy System	140,000.00			7,000.00			133,000.00				
Police Department	-			-							
Police Signboard	20,000.00	20,000.00		-							
Police Department Radios	11,000.00			550.00			10,450.00				
Police Quad	9,000.00	9,000.00		-							
TOTAL - THIS PAGE	1,635,663.00	29,000.00	-	25,050.00	-	235,663.00	1,345,950.00	-	-	-	-

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

Local Unit

BOROUGH OF LAVALLETTE

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		
Buildings and Grounds	-			-								
Public Works Building Renovation	200,000.00			10,000.00			190,000.00					
Improvements to Boardwalk	750,000.00			37,500.00			712,500.00					
Improvements to Recreational Facilities	100,000.00			5,000.00			95,000.00					
Flooring for Borough Hall	25,000.00			1,250.00			23,750.00					
Records Scanning System	60,000.00			3,000.00			57,000.00					
Upgrades to HVAC System	200,000.00			10,000.00			190,000.00					
Jake's Law Playground	163,000.00			8,150.00			154,850.00					
Fire Department	-			-								
Purchase of a Fire Truck	600,000.00			30,000.00			570,000.00					
Purchase of F250 for Water Rescue	35,000.00			1,750.00			33,250.00					
Replacement of Rescue Tools	20,000.00			1,000.00			19,000.00					
Purchase of Radios and Pagers	50,000.00			2,500.00			47,500.00					
SEWER UTILITY	-			-								
Improvements to Sewer System and Infiltration	300,000.00			15,000.00					285,000.00			
Purchase of Utility Pickup Truck	60,000.00			3,000.00					57,000.00			
TOTAL - THIS PAGE	2,563,000.00			128,150.00			2,092,850.00		342,000.00			

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

Local Unit BOROUGH OF LAVALLETTE

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
WATER UTILITY										
Improvements to Water System	200,000.00			10,000.00				190,000.00		
Purchase of Water Meters	30,000.00			1,500.00				28,500.00		
Repairs to Water Tower	100,000.00			5,000.00				95,000.00		
Replacement of Back-Up Generator at Newark Building	240,000.00			-				240,000.00		
Replacement of Well #5 Pump and Redevelopment of Well	257,100.00			-				257,100.00		
Replacement of Well #3	4,031,250.00			-				4,031,250.00		
Washington Avenue Filter Plant Improvements and Filter B Repair	34,085.00			-				34,085.00		
Washington Avenue Filter Plant Roof Fascia Replacement	81,000.00			-				81,000.00		
ELECTRIC UTILITY										
Purchase of a Bucket Truck	200,000.00			10,000.00				190,000.00		
Purchase of Electric Digger	300,000.00			15,000.00				285,000.00		
Upgrades to Electrical System	300,000.00			15,000.00				285,000.00		
TOTAL - ALL PROJECTS	9,972,098.00	29,000.00	-	209,700.00	-	235,663.00	3,438,800.00	6,058,935.00		

Sheet 40d - Totals

SECTION 2 - UPON ADOPTION FOR YEAR 2026
RESOLUTION 2026-121

Be it Resolved by the LAVALLETTE OCEAN BOROUGH OCEAN 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) \$ 7,144,581.00 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and, (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
- (c) \$ - Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ - (Item 5 Below) Minimum Library Tax

RECORDED VOTE
 (Insert last name)

<p>Ayes</p> <p>Council President Zalom Councilman Borowski Councilwoman Filippone Councilman Stogdill Councilman Finter</p>	<p>Nays</p> <p>Abstained</p> <p>Absent Councilman Sherenwolf</p>
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SUMMARY OF REVENUES

1. General Revenues				
Surplus Anticipated		08-100	\$	2,000,000.00
Miscellaneous Revenues Anticipated		13-099	\$	1,861,763.03
Receipts from Delinquent Taxes		15-499	\$	107,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)		07-190	\$	7,144,581.00
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:				
Item 6, Sheet 42	07-195	\$	-	
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-	
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:				
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		\$	-
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX		07-192	\$	-
Total Revenues		13-299	\$	11,113,344.03

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:			
<u>Within "CAPS"</u>		XXXXXX	XXXXXXXXXXXXXXXXXX
<u>(a & b) Operations Including Contingent</u>		XXXXXX	XXXXXXXXXXXXXXXXXX
<u>(e) Deferred Charges and Statutory Expenditures - Municipal</u>		34-201	\$ 8,357,930.00
<u>(g) Cash Deficit</u>		34-209	\$ 1,058,000.00
<u>Excluded from "CAPS"</u>		46-885	\$ -
<u>(a) Operations - Total Operations Excluded from "CAPS"</u>		XXXXXX	XXXXXXXXXXXXXXXXXX
<u>(c) Capital Improvements</u>		34-305	\$ 313,414.03
<u>(d) Municipal Debt Service</u>		44-999	\$ 109,000.00
<u>(e) Deferred Charges - Municipal</u>		45-999	\$ 850,000.00
<u>(f) Judgments</u>		46-999	\$ -
<u>(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)</u>		37-480	\$ -
<u>(g) Cash Deficit</u>		29-405	\$ -
<u>(k) For Local District School Purposes</u>		46-885	\$ -
<u>(m) Reserve for Uncollected Taxes</u>		29-410	\$ -
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)		50-899	\$ 425,000.00
Total Appropriations		07-195	\$ -
		34-499	\$ 11,113,344.03

I am hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 25th day of April, 2026. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2026 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 25th day of April, 2026, Dorothy James, Clerk

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

BOROUGH OF LAVALLETTE ARTS AND CULTURE 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	56-190				xxxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Reserve Funds:	56-101									
Total Trust Fund Revenues:	56-299	-	-	-			-	-	-	-
Summary of Program										
Year Referendum Passed/Implemented: _____ (Date)										
Rate Assessed: \$ _____										
Total Tax Collected to date: \$ _____										
Total Expended to date: \$ _____										
Total Trust Fund Appropriations:						56-499		-		-

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

Contracting Unit: BOROUGH OF LAVALLETTE

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.

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

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

3/23/2026

Date

Donnelly Amico

Clerk of the Governing Body