

2026 MUNICIPAL BUDGET

Municipal Budget of the Township of Barnegat Township, 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

3rd 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 3rd day of March, 2026

DocuSigned by:
DANA M. MANN
Clerk
900 West Bay Avenue
Address
Barnegat NJ 08005
Address
609-698-0080
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 3rd day of March, 2026

DocuSigned by:
[Signature]
Registered Municipal Accountant
Lakewood, NJ 08701
Address
1985 Cedar Bridge Ave, Suite 3
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 3rd day of March, 2026

DocuSigned by:
THOMAS LOMBARSKI
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____,

By: _____

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

Contracting Unit: Barnegat Township

Year Ending: December 31, 2026

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.



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

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

03/03/2026
Date

DocuSigned by:
DANNA M. MANNO
Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**

Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.

- g) In all applicable signature lines, insert the email address of the applicable official.
- h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**

Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included)**.

Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included)**.

- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- m)
- n) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

****Instructions to Complete the 2025 to 2026 "Data Rollover" Process****

- a) Download from FAST or have saved on your computer the 2025 adopted budget workbook.

b) On the 2026 budget, navigate to the "Key Inputs" tab.

****IMPORTANT: Macros must be enabled in excel in order for the data rollover process to run successfully.****

c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.

d) First, click the button for current fund. It will prompt you to select your 2025 adopted excel budget from your computer.

Once the 2025 adopted budget is selected, the function runs automatically. **WARNING: The functionality may cause the screen to**

e) **briefly flash rapidly.**

Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same

f) as the current fund process.

g) Once complete, review the 2026 template to ensure information has successfully copied from the 2024 adopted budget.

PLEASE NOTE:

If an incorrect version of the budget template was used in 2025, the budget data may not migrate properly to the 2025 budget template.

Information Required for Municipal Budget Document:	Municipal Budget Version 2026.0 Responses and Data		
Name and County of Municipality	Barnegat Township, Ocean County		
Full Name of Municipality	TOWNSHIP OF BARNEGAT		
County of Municipality	OCEAN		
Name of Municipality	BARNEGAT		
Type	TOWNSHIP		
Governing Body Type	COMMITTEEPERSONS		
Location	900 W. BAY AVE.		
Address	BARNEGAT		
Address	NEW JERSEY, 08005		
Phone	609-698-0080		
Fax	609-698-3806		
Clerk	DONNA MANNO	Cert #	
Tax Collector	CRYSTAL BRINSON	C-1542	
Chief Financial Officer	THOMAS LOMBARSKI	T-8295	
Registered Municipal Accountant	JERRY CONATY	N-0452	
Municipal Attorney	CHRISTOPHER DASTI	#581	
Website URL for Publishing	www.barnegat.net		
Date of Website Posting	6th	March	3/6/2026
On-line Publication for Publishing	www.barnegat.net		
Date of On-line Publication Posting	10th	April	4/7/2026
	Day	Month	
Date of Introduction	3rd	March	3/3/2026
Date of Public Hearing	7th	April	4/7/2026
Time of Public Hearing	10:00 a.m.		
Net Valuation Taxable Current			2,753,565,200
Net Valuation Taxable Prior			2,724,679,100
			28,886,100

Budget Year	2026	Budget Year Type:	Calendar Year
Municipal Code	1533		

How many utilities does municipality have?*	1			*One (1) utility listed by default. Select "0"			
Utility #	Utility Name	Utility Type	Ca				
Utility 1	Water/Sewer		<table border="1" style="width: 100%;"> <tr> <td style="text-align: center;"># of Years</td> </tr> <tr> <td style="text-align: center;">Beginning Year</td> </tr> <tr> <td style="text-align: center;">Ending Year</td> </tr> </table>		# of Years	Beginning Year	Ending Year
# of Years							
Beginning Year							
Ending Year							
Utility 2							
Utility 3							
Utility 4							
Utility 5							
Utility 6							
Utility Assessment (Tab 37)							
Utility Assessment (Tab 38)							

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

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



Date of Original Appt.

[Empty field for Date of Original Appt.]

32 day(s) between publication and hearing

[Empty field for 32 day(s) between publication and hearing]

35 day(s) between intro and hearing

[Empty field for 35 day(s) between intro and hearing]

Calendar or State Fiscal

if you do not have any utilities.

Capital Improvement Program	
	6
	2026
	2031

<u>Change to "Expanded" only as needed.</u>
Revenues.
Special Items of Revenue.
Appropriations.
Appropriations.
1.

2026 Municipal Budget

of the TOWNSHIP of BARNEGAT County of
 OCEAN for the fiscal year 2026.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2026	2025	2024
1. Surplus	4,750,000.00	3,980,000.00	3,980,000.00
2. Total Miscellaneous Revenues	4,273,045.30	4,687,745.60	4,687,745.60
3. Receipts from Delinquent Taxes	625,000.00	625,000.00	625,000.00
4. a) Local Tax for Municipal Purposes	27,611,215.29	26,779,332.54	26,779,332.54
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	27,611,215.29	26,779,332.54	26,779,332.54
Total General Revenues	37,259,260.59	36,072,078.14	36,072,078.14

Summary of Appropriations	2026 Budget	Final 2025 Budget	2024
1. Operating Expenses: Salaries & Wages	14,534,085.00	14,208,509.31	14,208,509.31
Other Expenses	13,268,757.30	12,412,493.79	12,412,493.79
2. Deferred Charges & Other Appropriations	4,589,355.00	4,563,175.00	4,563,175.00
3. Capital Improvements	1,825,000.00	1,470,000.00	1,470,000.00
4. Debt Service (Include for School Purposes)	2,002,000.00	2,300,000.00	2,300,000.00
5. Reserve for Uncollected Taxes	1,040,063.29	1,117,900.31	1,117,900.31
Total General Appropriations	37,259,260.59	36,072,078.41	36,072,078.41
Total Number of Employees	109	107	107

2026 Dedicated	Water/Sewer	Utility Budget		
Summary of Revenues		Anticipated		
		2026	2025	2024
1. Surplus		791,449.00	647,626.00	647,626.00
2. Miscellaneous Revenues		7,850,000.00	7,325,000.00	7,325,000.00
3. Deficit (General Budget)				
Total Revenues		8,641,449.00	7,972,626.00	7,972,626.00
Summary of Appropriations		2026 Budget	Final 2025 Budget	2024
1. Operating Expenses: Salaries & Wages		1,965,000.00	1,860,000.00	1,860,000.00
Other Expenses		4,576,666.00	4,349,600.00	4,349,600.00
2. Capital Improvements		1,445,000.00	1,115,000.00	1,115,000.00
3. Debt Service		304,783.00	307,776.00	307,776.00
4. Deferred Charges & Other Appropriations		350,000.00	340,250.00	340,250.00
5. Surplus (General Budget)				
Total Appropriations		8,641,449.00	7,972,626.00	7,972,626.00
Total Number of Employees				

Balance of Outstanding Debt					
		General		Water/Sewer	
Interest		5,053,655.00		733,719.78	
Principal		14,462,000.00		2,650,853.88	
Outstanding Balance		19,515,655.00		3,384,573.66	

Notice is hereby given that the budget and tax resolution was approved by the COMMITTEEPERSONS of the TOWNSHIP of BARNEGAT, County of OCEAN on _____, 2026.

A hearing on the budget and tax resolution will be held at Township of Barnegat Town Hall, on April 7, _____, 2026 at 10:00 o'clock AM 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 Barnegat Twp or Township Website at the Municipal Building, 900 West Bay Avenue, Barnegat New Jersey, 08005 during the hours of 8:30 a.m. to 4:30 p.m..

**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)	36,219,197.30	XXXXXXXXXXXX
2	Local District School Tax		41,615,000.00
	Actual		
	Estimate	42,863,450.00	XXXXXXXXXXXX
	3	Regional School District Tax	
	Actual		
	Estimate		XXXXXXXXXXXX
4	Regional High School Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
	5	County Tax	
Actual			
	Estimate	15,912,275.91	XXXXXXXXXXXX
	6	Special District Tax	
Actual			
	Estimate		XXXXXXXXXXXX
	7	Municipal Open Space	
Actual			
	Estimate	285,000.00	XXXXXXXXXXXX
	8	Municipal Arts and Culture	
Actual			
	Estimate		XXXXXXXXXXXX
	9	Total General Appropriations & Other Taxes	95,279,923.21
10	Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)	9,648,045.30	
11	Cash Required from 2026 to Support Local Municipal Budget and Other Taxes	85,631,877.91	
12	Amount of Item 11 divided by 98.80%		
	equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, AFS Sheet 22)	86,671,941.20	
<u>Analysis of Item 12:</u>			
	Local School District Tax (Line 2 Above)	42,863,450.00	
	Regional School District Tax (Line 3 Above)	-	
	Regional High School Tax (Line 4 Above)	-	
	County Tax (Line 5 Above)	15,912,275.91	
	Special District Tax (Line 6 Above)	-	
	Municipal Open Space Tax (Line 7 Above)	285,000.00	
	Municipal Arts and Culture Tax (Line 8 Above)	-	
	Tax in Local Municipal Budget	27,611,215.29	
	Total Amount (Line 12)	86,671,941.20	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	1,040,063.29	
<u>Computation of "Tax in Local Municipal Budget"</u>			
	Item 1 - Total General Appropriations	36,219,197.30	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	1,040,063.29	
	Subtotal	37,259,260.59	
	Less: Item 10 - Total Anticipated Revenues	9,648,045.30	
	Amount to Be Raised by Taxation in Municipal Budget	27,611,215.29	

Local Tax for Municipal Purpose	27,611,215.29
Addition to Local District School Tax	
Minimum Library Tax	

TOWNSHIP OF BARNEGAT

SUMMARY OF 2026 BUDGET

Total Budget	37,259,260.59	100.0%	Future Budget Projections					
			2027	2028	2029	2030	2031	
Employee Costs:								
Salaries & Wages								
Sheet 17	14,444,395.00	102.00%	14,733,282.90	15,027,948.56	15,328,507.53	15,635,077.68	15,947,779.23	
Sheet 25	89,690.00	102.00%	91,483.80	93,313.48	95,179.75	97,083.34	99,025.01	
Total	<u>14,534,085.00</u>		<u>14,824,766.70</u>	<u>15,121,262.03</u>	<u>15,423,687.27</u>	<u>15,732,161.02</u>	<u>16,046,804.24</u>	
Social Security								
Sheet 19	1,020,000.00	102.00%	1,040,400.00	1,061,208.00	1,082,432.16	1,104,080.80	1,126,162.42	
Pensions etc.								
Sheet 19	676,280.00	102.00%	689,805.60	703,601.71	717,673.75	732,027.22	746,667.77	
Sheet 19	2,747,075.00	105.00%	2,884,428.75	3,028,650.19	3,180,082.70	3,339,086.83	3,506,041.17	
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	120,000.00	106.00%	127,200.00	134,832.00	142,921.92	151,497.24	160,587.07	
Direct Employee Costs	<u>19,097,440.00</u>	51.3%						
General Liability Insurance								
Sheet 14	<u>-</u>	0.0%						
Debt Service:								
Sheet 27	<u>2,002,000.00</u>	5.4%						
Reserve for Uncollected Taxes:								
Sheet 29	<u>1,040,063.29</u>	2.8%						
Capital Funds:								
Sheet 26a	<u>1,825,000.00</u>	4.9%						
Deferred Charges:								
Sheet 28	<u>83,500.00</u>	0.2%						
Grants:								
Sheet 25 (less Salaries & Wages above)	<u>439,580.30</u>	1.2%						
All Other Departmental OE's:								
Various Line Items	<u>12,771,677.00</u>	34.3%	102.00%	13,027,110.54	13,287,652.75	13,553,405.81	13,824,473.92	14,100,963.40
			Projected Budget Totals	<u>32,593,711.59</u>	<u>33,337,206.68</u>	<u>34,100,203.60</u>	<u>34,883,327.03</u>	<u>35,687,226.07</u>

TOWNSHIP OF BARNEGAT 2026 BUDGET FUNDING

Budget Funding:	
Fund Balance	4,750,000.00
Local Revenues	2,766,000.00
State Aid	1,067,465.00
Grants	439,580.30
Delinquent Tax	625,000.00
Local Purpose Tax	27,611,215.29
	37,259,260.59
Ratables	2,753,565,200
Tax Rate	1.003
Increase	0.020

Project Tax Results					
2027	2028	2029	2030	2031	
	25,000.00	50,000.00	75,000.00	100,000.00	
	150,000.00	300,000.00	450,000.00	600,000.00	
	32,593,711.59	33,162,206.68	33,750,203.60	34,358,327.03	34,987,226.07
	32,593,711.59	33,337,206.68	34,100,203.60	34,883,327.03	35,687,226.07
	2,761,565,200	2,769,565,200	2,777,565,200	2,785,565,200	2,793,565,200
	1.180	1.197	1.215	1.233	1.252
	0.178	0.017	0.018	0.018	0.019

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	4,750,000.00	3,980,000.00	770,000.00	19.35%
Local	2,766,000.00	2,845,245.27	(79,245.27)	-2.79%
State Aid	1,067,465.00	1,067,465.00	-	0.00%
State & Federal Grants	439,580.30	775,035.33	(335,455.03)	-43.28%
Delinquent Tax	625,000.00	625,000.00	-	0.00%
Local Purpose Tax	27,611,215.29	26,779,332.54	831,882.75	3.11%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	37,259,260.59	36,072,078.14	1,187,182.45	3.29%
APPROPRIATIONS				
Salaries & Wages	14,534,085.00	14,213,459.31	320,625.69	2.26%
Other Expenses	12,829,177.00	11,627,008.19	1,202,168.81	10.34%
Statutory & Deferred Charges	4,589,355.00	4,563,175.00	26,180.00	0.57%
State & Federal Grants	439,580.30	780,535.33	(340,955.03)	-43.68%
Capital (without grants)	1,825,000.00	1,470,000.00	355,000.00	24.15%
Debt Service	2,002,000.00	2,300,000.00	(298,000.00)	-12.96%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	1,040,063.29	1,117,900.31	(77,837.02)	-6.96%
TOTAL APPROPRIATIONS	37,259,260.59	36,072,078.14	1,187,182.45	0.032911
Adopted Emergencies		-		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	27,611,215.29	26,779,332.54	831,882.75	3.11%
Local Tax Rate	1.0027	0.9830	0.0197	2.01%
Assessed Valuation	2,753,565,200	2,724,679,100	28,886,100	1.06%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP 2.00%	CAP COLA	28,560,842.36 MAX	27,611,215.29 ACTUAL
CAP Base from Prior Year	29,554,408.50	29,554,408.50	(949,627.07)	+ OR ()
Rate Applied	2.00%	3.50%		
Allowable CAP	30,145,496.67	30,588,812.80		Must be zero or () to Introduce Budget
Additions:				
See Sheet 3b	812,552.65	812,552.65		
Other				
Total CAP Allowable	30,958,049.32	31,401,365.44		
Budget Expenditures Sheet 19	31,111,117.00	31,111,117.00		
Remaining or (Excess)	(153,067.68)	290,248.44		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	16,247,653.14	16,940,035.61	(692,382.47)
Used to Fund Budget	4,750,000.00	3,980,000.00	770,000.00
Remaining Balance	11,497,653.14	12,960,035.61	(1,462,382.47)

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	98.98%	98.94%	0.04%
Used for Reserve for Taxes	98.80%	98.60%	0.20%
Remaining	0.18%	0.34%	-0.16%

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF BARNEGAT

COUNTY: OCEAN

<u>PASQUALE PIPI</u> Mayor's Name	<u>December 31, 2027</u> Term Expires
--------------------------------------	--

Municipal Officials	
<u>DONNA MANNO</u> Municipal Clerk	} <u>Date of Orig. Appt.</u> C-1542
<u>CRYSTAL BRINSON</u> Tax Collector	
<u>THOMAS LOMBARSKI</u> Chief Financial Officer	<u>Cert. No.</u> N-0452
<u>JERRY CONATY</u> Registered Municipal Accountant	<u>Lic. No.</u> #581
<u>CHRISTOPHER DASTI</u> Municipal Attorney	
<u> </u>	
<u> </u>	

Official Mailing Address of Municipality

900 W. BAY AVE.
BARNEGAT
NEW JERSEY, 08005

Fax #: 609-698-3806

Governing Body Members	
Name	Term Expires
<u>FREDERICK RUBENSTEIN</u>	<u>12/31/2028</u>
<u>ALFONSO CIRULLI</u>	<u>12/31/2026</u>
<u>JOSEPH MARTE</u>	<u>12/31/2026</u>
<u>JAKE TOWNSEND</u>	<u>12/31/2027</u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
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<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

2026 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of BARNEGAT, 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

3rd 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 3rd day of March, 2026

clerk@barnegat.net
Clerk
BARNEGAT
Address
NEW JERSEY, 08005
Address
609-698-0080
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 3rd day of March, 2026

Registered Municipal Accountant
Lakewood, NJ 08701
Address
1985 Cedar Bridge Ave. Suite 3
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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 3rd day of March, 2026

tomL@barnegat.net
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 TOWNSHIP of BARNEGAT, 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.barnegat.net on March 6th, 2026;

Also, if applicable, it will be advertised in the following on-line publication of www.barnegat.net on April 10th, 2026.

The Governing Body of the TOWNSHIP of BARNEGAT does hereby approve the following as the Budget for the year 2026:

RECORDED VOTE

(Insert Last Name)

Ayes

Pasquale Papi
Frederick Rubenstein
Alfonso Cirulli
Joseph Marte
Jake Townsend

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMITTEEPERSONS of the TOWNSHIP of BARNEGAT, County of OCEAN, on March 3rd, 2026.

A Hearing on the Budget and Tax Resolution will be held at 900 W. BAY AVE., on April 7th, 2026 at

10:00 a.m o'clock _____ at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2026
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	31,111,117.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	5,108,080.30
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	5,108,080.30
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated 98.80% Percent of Tax Collections	1,040,063.29
4. Total General Appropriations (Item 9, Sheet 29)	37,259,260.59
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	9,648,045.30
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	27,611,215.29
(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	35,708,658.27	7,972,626.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	363,419.87						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	36,072,078.14	7,972,626.00	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	33,413,480.44	7,522,438.70	-	-	-	-	-
Reserved	2,658,572.84	450,175.58	-	-	-	-	-
Unexpended Balances Canceled	24.86	11.72	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	36,072,078.14	7,972,626.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	35,708,658.27
Cap Base Adjustment:	
Subtotal	<u>35,708,658.27</u>
Exceptions Less:	
Total Other Operations	126,000.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	639,734.00
Total Additional Appropriations	
Total Capital Improvements	1,470,000.00
Total Debt Service	2,300,000.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	417,115.46
Judgements	
Total Deferred Charges	83,500.00
Cash Deficit	
Reserve for Uncollected Taxes	<u>1,117,900.31</u>
Total Exceptions	6,154,249.77
Amount on Which CAP is Applied	29,554,408.50
2.0% CAP	<u>591,088.17</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	30,145,496.67

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		30,145,496.67
Additions:		
New Construction (Assessor Certification)		259,271.17
2024 Cap Bank Available		268,323.65
2025 Cap Bank Available		284,957.83
Total Additions		<u>812,552.65</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>30,958,049.32</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>443,316.13</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>31,401,365.44</u>
Total General Appropriations for Municipal Purposes		<u>31,111,117.00</u>
<i>(Sheet 19, H-1)</i>		
Over or (Under) Appropriations Cap		<u>(290,248.44)</u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

Following is a recap of the Municipality's Employee Group Insurance

Estimated Group Insurance Costs - 2026 \$ 4,765,000.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 750,000.00

4,015,000.00

Budgeted Group Insurance - Inside CAP 3,465,000.00

Budgeted Group Insurance - Utilities 550,000.00

Budgeted Group Insurance - Outside CAP

TOTAL 4,015,000.00

Instead of receiving Health Benefits, 19 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver
Salaries and Wages \$ 95,000.00

"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)	
Amount Used in CY 2026	
Balance to Expire	-

2024

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2027)	228,851
Amount Used in CY 2026	
Balance to Carry Forward (CY 2027)	228,851

2025

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	27,765,031 26,779,333 985,698
Amount Used in CY 2026	
Balance to Carry Forward (CY 2027 - CY2028)	985,698

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 1,214,549



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	26,779,332.54
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	83,500.00
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	46,000.00
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>26,649,832.54</u>
Plus 2% CAP Increase	<u>532,996.65</u>
ADJUSTED TAX LEVY	<u>27,182,829.19</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>27,182,829.19</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

27,182,829.19

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	630,867.00
Allowable Pension Obligations Increases	
Allowable LOSAP Increase	3,400.00
Allowable Capital Improvements Increase	355,000.00
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	46,000.00
Deferred Charge to Future Taxation Unfunded	83,500.00
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 1,118,767.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions 25.00

ADJUSTED TAX LEVY

28,301,571.19

Additions:

New Ratables - Increase for new construction	26,375,500
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.983</u>
New Ratable Adjustment to Levy	259,271.17
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

28,560,842.36

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

27,611,215.29

OVER OR (UNDER) 2% LEVY CAP

(949,627.07)

(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	4,750,000.00	3,980,000.00	3,980,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	4,750,000.00	3,980,000.00	3,980,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	20,000.00	20,000.00	21,816.00
Other	08-104			
Fees and Permits	08-105	240,000.00	200,000.00	255,683.75
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	106,000.00	145,000.00	106,456.75
Other	08-109			
Interest and Costs on Taxes	08-112	195,000.00	124,000.00	211,023.98
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	875,000.00	864,000.00	933,961.35
Anticipated Utility Operating Surplus	08-114			
Municipal Service Fee	08-115	82,000.00	82,000.00	83,110.66
Cable Television Franchise Fee	08-118	115,848.17	115,495.27	115,495.27
Rentals and Leases	08-118	16,151.83	15,000.00	22,126.43

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	1,650,000.00	1,565,495.27	1,749,674.19

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	875,000.00	675,000.00	1,050,351.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	875,000.00	675,000.00	1,050,351.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	51,000.00	119,750.00	88,674.93

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	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		Realized in
		2026	2025	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
Ocean County Recycling Program			17,146.37	17,146.37
Body Armor Replacement Fund		4,890.30	4,057.46	4,057.46
Cops in Shops			2,880.00	2,880.00
Emergency Management Agency Assistance Grant-Federal 7/1/24-6/30/25			10,000.00	10,000.00
Drunk Driving Enforcement Fund			36,772.67	36,772.67
Bulletproof Vest Partnership				-
Handicapped Recreation Opportunities Grant			20,000.00	20,000.00
Ocean County Tourism Grant				-
Recycling Tonnage Grant			22,059.67	22,059.67
Clean Communities Grant			68,510.64	68,510.64
Drive Sober or Get Pulled Over - Labor Day				-
Alcohol Education Rehabilitation Grant			4,539.31	4,539.31
Drive Sober or Get Pulled Over - Year End Holiday Crackdown				-
2023 Staffing for Adequate Fire & Emerg Response		64,690.00	68,740.00	68,740.00
Click it or Ticket				-
Body Worn Camera				-
NJ Transportation Authority Act - First Street			308,818.00	308,818.00
NJ Transportation Authority Act - Village Drive		370,000.00		-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	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
Opioid Settlement Funds			171,511.21	171,511.21
Local Recreation Improvement Grant				-
American Rescue Firefighter Grant				-
CDBG - Handicapped Recreation Ramps			40,000.00	40,000.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
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	439,580.30	775,035.33	775,035.33

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
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	190,000.00	485,000.00	497,516.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Summary of Revenues				
	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	4,750,000.00	3,980,000.00	3,980,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	1,650,000.00	1,565,495.27	1,749,674.19
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,067,465.00	1,067,465.00	1,067,464.75
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	875,000.00	675,000.00	1,050,351.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	51,000.00	119,750.00	88,674.93
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	439,580.30	775,035.33	775,035.33
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	190,000.00	485,000.00	497,516.00
Total Miscellaneous Revenues	13-099	4,273,045.30	4,687,745.60	5,228,716.20
4. Receipts from Delinquent Taxes	15-499	625,000.00	625,000.00	639,618.41
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	9,648,045.30	9,292,745.60	9,848,334.61
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	27,611,215.29	26,779,332.54	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	27,611,215.29	26,779,332.54	27,682,179.23
7. Total General Revenues	13-299	37,259,260.59	36,072,078.14	37,530,513.84

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Administrative and Executive						-	-	
Salaries and Wages						-	-	
Administrative and Executive	20-100	1	172,500.00	170,000.00		170,000.00	162,178.90	7,821.10
Planning and Zoning	21-180	1	170,000.00	161,000.00		161,000.00	159,086.95	1,913.05
Other Expenses	20-100	2	97,000.00	115,000.00		115,000.00	105,145.75	9,854.25
Contractual Compensation Buyback	20-100	1	998,795.00	995,000.00		995,000.00	939,708.03	55,291.97
						-	-	
Mayor and Committee						-	-	
Salaries and Wages	20-110	1	30,000.00	30,000.00		30,000.00	29,250.00	750.00
						-	-	
Municipal Clerk's Office						-	-	
Salaries and Wages	20-120	1	160,000.00	172,500.00		147,500.00	134,951.12	12,548.88
Other Expenses	20-120	2	67,000.00	61,800.00		61,800.00	56,769.59	5,030.41
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Financial Administration						-		-
Salaries and Wages	20-130	1	210,000.00	222,000.00		222,000.00	208,623.81	13,376.19
Other Expenses	20-130	2	120,500.00	120,000.00		95,000.00	63,497.17	31,502.83
						-		-
Audit Services						-		-
Other Expenses	20-135	2	55,000.00	57,500.00		52,500.00	43,650.00	8,850.00
						-		-
Assessment of Taxes						-		-
Salaries and Wages	20-150	1	228,000.00	220,000.00		220,000.00	218,108.93	1,891.07
Other Expenses	20-150	2	23,200.00	22,000.00		22,000.00	14,713.55	7,286.45
						-		-
Economic Development						-		-
Salaries and Wages	20-170	1	400.00	400.00		400.00		400.00
Other Expenses	20-170	2	200.00	200.00		200.00		200.00
						-		-
Information Technology/Data Processing						-		-
Salaries and Wages	20-140	1	150,000.00	140,000.00		140,000.00	130,638.18	9,361.82
Other Expenses	20-140	2	50,000.00	50,000.00		50,000.00	33,670.87	16,329.13
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Collection of Taxes						-		-
Salaries and Wages	20-145	1	120,000.00	116,000.00		116,000.00	111,502.07	4,497.93
Other Expenses	20-145	2	51,500.00	51,500.00		51,500.00	29,916.10	21,583.90
						-		-
Legal Services and Costs						-		-
Other Expenses	20-155	2	370,000.00	370,000.00		370,000.00	239,858.64	130,141.36
						-		-
Historical Preservation						-		-
Salaries and Wages	20-175	1	250.00	250.00		250.00		250.00
						-		-
Engineering/Architect Services and Costs						-		-
Salaries and Wages	20-165	1	120,000.00	120,000.00		120,000.00	113,179.70	6,820.30
Other Expenses	20-165	2	125,500.00	134,500.00		134,500.00	57,703.63	76,796.37
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION:						-		-
Planning Board						-		-
Other Expenses	21-180	2	19,000.00	19,000.00		19,000.00	13,760.43	5,239.57
						-		-
Zoning Board of Adjustments						-		-
Other Expenses	21-185	2	13,500.00	13,500.00		13,500.00	2,380.11	11,119.89
						-		-
Rent Leveling Board						-		-
Salaries and Wages	22-196	1	500.00	500.00		500.00		500.00
Other Expenses	22-196	2	500.00	500.00		500.00		500.00
						-		-
INSURANCE:						-		-
General Liability	23-210	2	489,317.00	398,000.00		398,000.00	397,211.60	788.40
Workers Compensation	23-215	2	330,000.00	319,200.00		319,200.00	319,131.60	68.40
Employee Group Insurance	23-220	2	3,375,900.00	2,691,208.50		2,691,208.50	2,662,713.13	28,495.37
Health Benefit Waiver Costs	23-222	2	95,000.00	35,000.00		35,000.00	20,916.67	14,083.33
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY:						-		-
Police Department						-		-
Salaries and Wages	25-240	1	9,115,000.00	8,780,000.00		8,805,000.00	8,727,629.09	77,370.91
Other Expenses	25-240	2	380,000.00	360,250.00		385,250.00	342,943.82	42,306.18
						-		-
Office of Emergency Management						-		-
Salaries and Wages	25-252	1				-		-
Other Expenses	25-252	2	1,000.00	1,000.00		1,000.00		1,000.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Aid to Volunteer Fire Department						-		-
Barnegat Fire Company Expenses	25-255	2	90,000.00	90,000.00		90,000.00	90,000.00	-
Fire Company Incentive Program	25-255	2	80,000.00	80,000.00		80,000.00	40,340.00	39,660.00
Aid to Volunteer Ambulance	25-260	2	35,000.00	34,000.00		34,000.00	34,000.00	-
Ambulance Contracted Services	25-260	2	153,000.00	152,000.00		152,000.00	139,128.88	12,871.12
Fire Services Program	25-265	2	3,800.00	3,800.00		3,800.00	3,769.66	30.34
Occupational Safety and Health Act						-		-
Other Expenses	25-265	2	14,000.00	14,000.00		14,000.00	14,000.00	-
						-		-
COURT/PUBLIC DEFENDER:						-		-
Municipal Prosecutor						-		-
Other Expenses	25-275	2	45,000.00	43,000.00		43,000.00	36,000.00	7,000.00
Public Defender						-		-
Other Expenses	43-495	2	33,000.00	30,000.00		30,000.00	22,205.00	7,795.00
Municipal Court						-		-
Salaries and Wages	43-490	1	296,000.00	285,000.00		285,000.00	258,952.14	26,047.86
Other Expenses	43-490	2	23,900.00	22,000.00		22,000.00	12,734.44	9,265.56
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS:						-		-
Streets and Roads Maintenance						-		-
Salaries and Wages	26-290	1	510,000.00	495,000.00		460,000.00	444,332.36	15,667.64
Other Expenses	26-290	2	150,000.00	142,650.00		142,650.00	102,971.92	39,678.08
Vehicle Maintenance						-		-
Salaries and Wages	26-315	1	295,000.00	270,000.00		270,000.00	268,515.16	1,484.84
Other Expenses	26-315	2	200,000.00	192,500.00		192,500.00	176,426.70	16,073.30
Solid Waste Collection						-		-
Salaries and Wages	26-305	1	345,000.00	330,000.00		350,000.00	350,000.00	-
Other Expenses	26-305	2	1,021,000.00	1,010,900.00		1,010,900.00	817,900.81	192,999.19
Contractual	26-305	2	1,495,000.00	1,481,000.00		1,481,000.00	1,225,295.80	255,704.20
Buildings and Grounds						-		-
Salaries and Wages	26-310	1	485,000.00	414,000.00		434,000.00	434,000.00	-
Other Expenses	26-310	2	158,000.00	159,500.00		159,500.00	113,495.11	46,004.89
Shade Tree Commission						-		-
Salaries and Wages	26-300	1				-		-
Other Expenses	26-300	2	1,250.00	1,500.00		1,500.00	926.00	574.00
Condominium Services Act						-		-
Other Expenses	26-325	2	190,000.00	184,150.00		184,150.00	64,787.25	119,362.75
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES:						-		-
Environmental Services						-		-
Salaries and Wages	27-335	1	450.00	450.00		450.00		450.00
Other Expenses	27-335	2	400.00	400.00		400.00		400.00
Animal Control Services						-		-
Salaries and Wages	27-340	1	5,000.00	5,000.00		5,000.00	2,295.75	2,704.25
Other Expenses	27-340	2	73,500.00	52,000.00		52,000.00	45,833.37	6,166.63
						-		-
PARKS AND RECREATION:						-		-
Recreation						-		-
Salaries and Wages	28-370	1	45,000.00	35,000.00		35,000.00	16,023.86	18,976.14
Other Expenses	28-370	2	89,000.00	83,350.00		83,350.00	41,479.37	41,870.63
Docks and Beaches						-		-
Salaries and Wages	28-380	1	37,500.00	37,500.00		37,500.00	32,749.03	4,750.97
Other Expenses	28-380	2	4,600.00	4,500.00		4,500.00	2,527.03	1,972.97
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	695,000.00	695,000.00		695,000.00	689,476.26	5,523.74
Other Expenses	22-195	2	530,000.00	434,425.00		434,425.00	285,786.60	148,638.40
						-		-
Construction/Code Enforcement	22-196	1	80,000.00	80,000.00		80,000.00	66,136.44	13,863.56
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Celebration of Public Events						-		-
Other Expenses	30-420	2	46,300.00	42,300.00		42,300.00	36,825.72	5,474.28
Accumulated Leave Compensation						-		-
Salaries and Wages	30-415	1	175,000.00	240,000.00		240,000.00	240,000.00	-
						-		-
UTILITY EXPENSES/BULK PURCHASES:						-		-
Gasoline	31-460	2	240,000.00	240,000.00		240,000.00	197,725.62	42,274.38
Electricity	31-435	2	175,000.00	160,000.00		160,000.00	129,062.32	30,937.68
Telephone and Telegraph	31-440	2	100,000.00	93,000.00		93,000.00	81,835.21	11,164.79
Natural Gas	31-435	2	85,000.00	89,000.00		89,000.00	29,731.22	59,268.78
Street Lighting	31-435	2	465,000.00	435,000.00		435,000.00	380,867.10	54,132.90
						-		-
Landfill/Solid Waste Disposal Costs	32-465	2	995,000.00	965,000.00		965,000.00	818,800.71	146,199.29
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		26,605,262.00	25,074,733.50	-	25,074,733.50	23,085,776.28	1,988,957.22
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		26,605,262.00	25,074,733.50	-	25,074,733.50	23,085,776.28	1,988,957.22
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	14,444,395.00	14,014,600.00	-	14,019,600.00	13,737,337.78	282,262.22
Other Expenses (Including Contingent)	34-201	2	12,160,867.00	11,060,133.50	-	11,055,133.50	9,348,438.50	1,706,695.00

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
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(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		676,280.00	685,000.00		685,000.00	684,869.00	131.00
Social Security System (O.A.S.I.)	36-472		1,020,000.00	984,600.00		984,600.00	925,203.34	59,396.66
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		2,747,075.00	2,749,075.00		2,749,075.00	2,749,052.00	23.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		50,000.00	49,000.00		49,000.00	39,925.27	9,074.73
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		12,500.00	12,000.00		12,000.00	6,371.76	5,628.24
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		4,505,855.00	4,479,675.00	-	4,479,675.00	4,405,421.37	74,253.63
(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		31,111,117.00	29,554,408.50	-	29,554,408.50	27,491,197.65	2,063,210.85

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Recycling Tax	30-427	2	46,000.00	46,000.00		46,000.00	28,774.46	17,225.54
LOSAP						-		-
Other Expenses	25-286	2	85,000.00	80,000.00		80,000.00		80,000.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
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						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		131,000.00	126,000.00	-	126,000.00	28,774.46	97,225.54

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee 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	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Township of Ocean - Ocean Twp. Construction Code						-		-
Other Expenses	42-118	2		-		-		-
						-		-
Township of Ocean - Recreation Director						-		-
Other Expenses	42-120	2	2,500.00	72,500.00		72,500.00	52,290.93	20,209.07
						-		-
Township of Ocean - UCC Inspectors						-		-
Salaries and Wages	42-118	1	25,000.00	47,750.00		47,750.00	14,884.10	32,865.90
						-		-
Township of Ocean-Barnegat Construction Code Official						-		-
Salaries and Wages	42-118	1				-		-
						-		-
Township of Stafford - Dispatch Services						-		-
Other Expenses	42-115	2	599,500.00	428,484.00		428,484.00	428,484.00	-
						-		-
Township of Plumsted - CFO						-		-
Salaries and Wages	42-119	1		36,000.00		36,000.00	36,000.00	-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
County of Ocean						-		-
Other Expenses	42-116	2		55,000.00		55,000.00		55,000.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
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						-		-
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						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		627,000.00	639,734.00	-	639,734.00	531,659.03	108,074.97

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899			1,500.00		1,500.00	-	1,500.00
						-		-
Alcohol Education and Rehabilitation Fund	41-501	1		4,539.31		4,539.31	4,539.31	-
Clean Communities Program	41-602	2		68,510.64		68,510.64	68,510.64	-
Distracted Driver Crackdown						-	-	-
Ocean County Recycling Program		2		17,146.37		17,146.37	17,146.37	-
Drive Sober or Get Pulled Over-Summer/Fall	41-509					-	-	-
Drive Sober or Get Pulled Over-Year End	41-509					-	-	-
Bulletproof Vest Program	41-693					-	-	-
Body Armor Replacement Fund	41-505	2	4,890.30	4,057.46		4,057.46	4,057.46	-
Handicapped Recreation Opportunities Grant						-	-	-
Grant Share	41-669	1		20,000.00		20,000.00	20,000.00	-
Local Share	41-669	1		4,000.00		4,000.00	4,000.00	-
American Rescue Firefighter Grant	41-680					-	-	-
23 Staffing for Adequate Fire & Emerg Response	40-610	1	64,690.00	68,740.00		68,740.00	68,740.00	-
CDBG - Handicapped Recreation Ramps	41-611	2		40,000.00		40,000.00	40,000.00	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Drunk Driving Enforcement Fund	41-510			36,772.67		36,772.67	36,772.67	-
Recycling Tonnage Grant	41-569	2		22,059.67		22,059.67	22,059.67	-
NJ OEM 966	40-537					-	-	-
Click-it-or-Ticket Grant						-	-	-
Cops in Shops	41-694	1		2,880.00		2,880.00	2,880.00	-
Emergency Management Agency Assistance						-	-	-
Federal Share	41-746	1		10,000.00		10,000.00	10,000.00	-
Local Share						-	-	-
N.J. DOT- First Street	41-559	2		308,818.00		308,818.00	308,818.00	-
N.J. DOT- Village Drive	41-560	2	370,000.00			-	-	-
Ocean County Tourism						-	-	-
County Share						-	-	-
Local Share						-	-	-
Opioid Settlement Funds				171,511.21		171,511.21	171,511.21	-
Local Recreation Improvement Grant						-	-	-
Stormwater Assistance Grant						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS" (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		439,580.30	780,535.33	-	780,535.33	779,035.33	1,500.00
Total Operations - Excluded from "CAPS"	34-305		1,197,580.30	1,546,269.33	-	1,546,269.33	1,339,468.82	206,800.51
Detail:								
Salaries & Wages	34-305	1	89,690.00	193,909.31	-	193,909.31	161,043.41	32,865.90
Other Expenses	34-305	2	1,107,890.30	1,142,576.14	-	1,142,576.14	970,141.53	172,434.61

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		100,000.00	50,000.00	XXXXXXXXXX	50,000.00	50,000.00	-
						-		-
Improvements to Roads & Walkways	44-903	2	215,000.00	185,000.00		185,000.00	104,810.50	80,189.50
Purchase of Fire Dept. Equipment/Firehouse Design	44-904	2	330,000.00	395,000.00		395,000.00	338,678.13	56,321.87
Improvements to Municipal Buildings & Grounds	44-905	2	100,000.00	150,000.00		150,000.00	56,749.95	93,250.05
Purchase of Police Capital Equipment	44-903	2	345,000.00	355,000.00		355,000.00	325,823.37	29,176.63
Purchase/Repairs of Public Works Equipment	44-904	2	480,000.00	100,000.00		100,000.00	89,050.12	10,949.88
Improvements to Parks, Dock Lot, Playgrounds, Bike Path	44-905	2	15,000.00	30,000.00		30,000.00	-	30,000.00
Purchase of Info Tech/Cabling Equipment	44-904	2	240,000.00	125,000.00		125,000.00	89,579.03	35,420.97
	44-903	2				-		-
Purchase of Township Vehicles	44-904	2		80,000.00		80,000.00	26,747.42	53,252.58
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		1,825,000.00	1,470,000.00	-	1,470,000.00	1,081,438.52	388,561.48

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		2,002,000.00	2,300,000.00	-	2,300,000.00	2,299,975.14	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Deferred Charges Unfunded- Ord 17-27			83,500.00	83,500.00	XXXXXXXXXX	83,500.00	83,500.00	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		83,500.00	83,500.00	XXXXXXXXXX	83,500.00	83,500.00	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		5,108,080.30	5,399,769.33	-	5,399,769.33	4,804,382.48	595,361.99

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		5,108,080.30	5,399,769.33	-	5,399,769.33	4,804,382.48	595,361.99
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		36,219,197.30	34,954,177.83	-	34,954,177.83	32,295,580.13	2,658,572.84
(M) Reserve for Uncollected Taxes	50-899		1,040,063.29	1,117,900.31	XXXXXXXXXX	1,117,900.31	1,117,900.31	XXXXXXXXXX
9. Total General Appropriations	34-499		37,259,260.59	36,072,078.14	-	36,072,078.14	33,413,480.44	2,658,572.84

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	31,111,117.00	29,554,408.50	-	29,554,408.50	27,491,197.65	2,063,210.85
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	131,000.00	126,000.00	-	126,000.00	28,774.46	97,225.54
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	627,000.00	639,734.00	-	639,734.00	531,659.03	108,074.97
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	439,580.30	780,535.33	-	780,535.33	779,035.33	1,500.00
Total Operations Excluded from "CAPS"	34-305	1,197,580.30	1,546,269.33	-	1,546,269.33	1,339,468.82	206,800.51
(C) Capital Improvements	44-999	1,825,000.00	1,470,000.00	-	1,470,000.00	1,081,438.52	388,561.48
(D) Municipal Debt Service	45-999	2,002,000.00	2,300,000.00	-	2,300,000.00	2,299,975.14	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	83,500.00	83,500.00	XXXXXXXXXX	83,500.00	83,500.00	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	1,040,063.29	1,117,900.31	XXXXXXXXXX	1,117,900.31	1,117,900.31	XXXXXXXXXX
Total General Appropriations	34-499	37,259,260.59	36,072,078.14	-	36,072,078.14	33,413,480.44	2,658,572.84

DEDICATED WATER/SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER/SEWER UTILITY	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Operating Surplus Anticipated	08-501	791,449.00	647,626.00	647,626.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	791,449.00	647,626.00	647,626.00
Rents	08-503	7,350,000.00	6,850,000.00	7,916,760.76
Miscellaneous	08-505	500,000.00	475,000.00	746,764.87
American Rescue Plan Funding (ch 159)				
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve for Water Improvementws				
Deficit (General Budget)	08-549			
Total Water/Sewer Utility Revenues	08-599	8,641,449.00	7,972,626.00	9,311,151.63

DEDICATED WATER/SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER/SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	1,965,000.00	1,840,000.00		1,860,000.00	1,854,240.44	5,759.56
Other Expenses	55-502	2,040,000.00	1,945,000.00		1,925,000.00	1,661,454.44	263,545.56
OCUA Charges		2,266,666.00	2,168,300.00		2,168,300.00	2,168,295.96	4.04
Maintenance of Water Towers		120,000.00	114,250.00		114,250.00	84,797.12	29,452.88
Due Stafford Township - Paramount Homes		150,000.00	142,050.00		142,050.00	139,870.22	2,179.78
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED WATER/SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER/SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	500,000.00	650,000.00	XXXXXXXXXX	650,000.00	650,000.00	-
Capital Outlay	55-512	445,000.00	465,000.00		465,000.00	352,538.34	112,461.66
Water/Sewer Infrastructure Design & Planning		500,000.00			-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	135,000.00	135,000.00		135,000.00	135,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	17,660.00	20,375.00		20,375.00	20,375.00	XXXXXXXXXX
Interest on Notes	55-523	1.00	1.00		1.00	1.00	XXXXXXXXXX
USDA Loan - Principal & Interest	55-524	130,555.00	130,575.00		130,575.00	130,569.09	XXXXXXXXXX
NJEIT Loan - Principal & Interest	55-525	21,567.00	21,825.00		21,825.00	21,819.19	XXXXXXXXXX
	55-526				-		XXXXXXXXXX

DEDICATED WATER/SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER/SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
Funding of Improvement Authorizations				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	157,500.00	155,000.00		155,000.00	155,000.00	-
Social Security System (O.A.S.I.)	55-541	187,500.00	180,250.00		180,250.00	143,477.90	36,772.10
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	-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL WATER/SEWER UTILITY APPROPRIATION	55-599	8,641,449.00	7,972,626.00	-	7,972,626.00	7,522,438.70	450,175.58

DEDICATED ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025
		2026	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: _____
 Developer's Escrow Fund (NJSA 40:55D-53.1); Accumulated Sick and/or Vacation; Municipal Alliance on Alcohol and Drug Abuse (PL 1989, C51); Affinity Credit Card Program (NJSA 40A:11-5); Susqucentennial Celebration Donations (NJSA 40A:5-29); Municipal Public Defender (PL 1997,C256); Affordable Housing Trust (PL 1985 C222 and NJAC 5:92-18.1 et seq.); Recreation Trust Fund (PL 1999, C292); Open Space Recreation, Farmland and Historic Preservation Trust; Parking Offenses Adjudication Act (PL 1989, C 137); Special Law Enforcement Trust Fund; Outside Employment of Off-Duty Municipal Police Officer; Snow Removal Trust; Donations and/or Assessments for the Following: Tax Map; Recreation; Water Tap; Drainage; Bulk Head; Tree Planting; Sidewalk; Police K-9; Storm Sandy Household Living Supplies Uniform Fire Safety Penalty

are hereby anticipated as revenue and are hereby appropriated for the purpose to which said revenue is dedicated by statute or other legal requirement."

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025

ASSETS	
Cash and Investments	22,480,937.45
Due from State of N.J.(c. 20, P.L. 1961)	9,307.32
Federal and State Grants Receivable	565,859.97
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	744,708.88
Tax Title Lien Receivable	1,333,668.46
Property Acquired by Tax Title Lien Liquidation	2,427,340.00
Other Receivables	43,376.83
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	27,605,198.91

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	6,808,451.60
Reserves for Receivables	4,549,094.17
Surplus	16,247,653.14
Total Liabilities, Reserves and Surplus	27,605,198.91

School Tax Levy Unpaid	8,022,365.04
Less: School Tax Deferred	6,474,126.01
*Balance Included in Above "Cash Liabilities"	1,548,239.03

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	16,940,035.61	17,286,886.72
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 98.98%, 2024: 98.94%)	83,900,865.79	80,263,189.65
Delinquent Taxes	639,618.41	590,975.60
Other Revenues and Additions to Income	7,052,220.76	6,858,696.82
Total Funds	108,532,740.57	104,999,748.79
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	34,954,152.97	33,668,765.01
School Taxes (Including Local and Regional)	41,615,000.00	40,019,898.00
County Taxes (Including Added Tax Amounts)	15,448,811.56	14,090,478.78
Special District Taxes		
Other Expenditures and Deductions from Income	267,122.90	280,571.39
Total Expenditures and Tax Requirements	92,285,087.43	88,059,713.18
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	92,285,087.43	88,059,713.18
Surplus Balance, December 31	16,247,653.14	16,940,035.61

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	16,247,653.14
Current Surplus Anticipated in 2026 Budget	4,750,000.00
Surplus Balance Remaining	11,497,653.14

(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.

**TOWNSHIP OF BARNEGAT
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

A large, empty rectangular area with a light gray background, intended for the narrative content of the capital improvement program. It is bounded by a thin black line.

CAPITAL BUDGET (Current Year Action) 2026

Local Unit TOWNSHIP OF BARNEGAT

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	
		-							
ELIMIN DEAD END FROM RAVENWOOD DR TO WEST BAY	WS8	1,000,000.00							1,000,000.00
INCREASE SIZE OF WATER MAIN ON 1ST AVE AND LOOP	WS9	4,500,000.00		200,000.00					4,300,000.00
SETTLERS WATER MAIN REPLACEMENTS	WS10	1,240,000.00							1,240,000.00
WELL #4 REDEVELOPMENT	WS11	130,000.00	130,000.00						
STANPIPE INTERCONNECTION	WS12	375,000.00	375,000.00						
REPLACEMENT WATER MAIN AT PARKWAY CROSSING	WS13	300,000.00		300,000.00					
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TOTAL - THIS PAGE	XXXXX	7,545,000.00	505,000.00	500,000.00	-	-	-	-	6,540,000.00

CAPITAL BUDGET (Current Year Action) 2026

Local Unit TOWNSHIP OF BARNEGAT

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

Local Unit TOWNSHIP OF BARNEGAT

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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TOTAL - ALL PROJECTS	XXXXX	7,545,000.00	505,000.00	500,000.00	-	-	-	-	6,540,000.00

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

Local Unit

TOWNSHIP OF BARNEGAT

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
		-							
ELIMIN DEAD END FROM RAVENWOOD DR TO WEST BAY	WS8	1,000,000.00							
INCREASE SIZE OF WATER MAIN ON 1ST AVE AND LOOP	WS9	4,500,000.00		200,000.00					
SETTLERS WATER MAIN REPLACEMENTS	WS10	1,240,000.00							
WELL #4 REDEVELOPMENT	WS11	130,000.00							
STANPIPE INTERCONNECTION	WS12	375,000.00							
REPLACEMENT WATER MAIN AT PARKWAY CROSSING	WS13	300,000.00		300,000.00					
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6 YEAR CAPITAL PROGRAM - 2026 to 2031 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF BARNEGAT

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
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6 YEAR CAPITAL PROGRAM - 2026 to 2031 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF BARNEGAT

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
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TOTAL - ALL PROJECTS	XXXXX	7,545,000.00	XXXXXXXXXX	500,000.00	-	-	-	-	-

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

Local Unit

TOWNSHIP OF BARNEGAT

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	
	-			-							
ELIMIN DEAD END FROM RAVENWOOD DR TO WEST BAY	1,000,000.00			50,000.00				950,000.00			
INCREASE SIZE OF WATER MAIN ON 1ST AVE AND LOOP	4,500,000.00			225,000.00							
SETTLERS WATER MAIN REPLACEMENTS	1,240,000.00			62,000.00				1,178,000.00			
WELL #4 REDEVELOPMENT	130,000.00										
STANPIPE INTERCONNECTION	375,000.00										
REPLACEMENT WATER MAIN AT PARKWAY CROSSING	300,000.00	300,000.00									
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**6 YEAR CAPITAL PROGRAM - 2026 to 2031
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

TOWNSHIP OF BARNEGAT

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

Local Unit

TOWNSHIP OF BARNEGAT

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
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TOTAL - ALL PROJECTS	7,545,000.00	300,000.00	-	337,000.00	-	-	-	2,128,000.00	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2026

Be it Resolved by the **COMMITTEEPERSONS** of the **TOWNSHIP**
of **BARNEGAT**, 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) \$ 27,611,215.29 (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) \$ 275,356.52 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ - (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

	Ayes	Nays		Abstained	
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				Absent	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	4,750,000.00
Miscellaneous Revenues Anticipated	13-099	\$	4,273,045.30
Receipts from Delinquent Taxes	15-499	\$	625,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)			
	07-190	\$	27,611,215.29
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS</u> IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS</u> IN TYPE I SCHOOL DISTRICTS ONLY			
		\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS</u> IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			
	07-192	\$	-
Total Revenues	13-299	\$	37,259,260.59

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 26,605,262.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 4,505,855.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,197,580.30
(c) Capital Improvements	44-999	\$ 1,825,000.00
(d) Municipal Debt Service	45-999	\$ 2,002,000.00
(e) Deferred Charges - Municipal	46-999	\$ 83,500.00
(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	\$ 1,040,063.29
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 37,259,260.59

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

Certified by me this _____ day of _____, 2026, _____, Clerk

Signature

TOWNSHIP OF BARNEGAT

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2025	APPROPRIATIONS	FCOA	Appropriated		Expended 2025	
		2026	2025				for 2026	for 2025	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190	275,356.52	272,775.31	272,775.31	Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1	108,026.59	104,880.18	104,880.18	-
					Other Expenses	54-372-2	167,329.93	165,000.00	165,000.00	-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	275,356.52	272,775.31	272,775.31	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
Year Referendum Passed/Implemented:			2001 <i>(Date)</i>		Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Rate Assessed:		\$	0.0010		Payment of Bond Principal	54-920-2				XXXXXXXXXX
Total Tax Collected to date:		\$	5,002,526.20		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Expended to date:		\$	4,595,673.03		Interest on Bonds	54-930-2				XXXXXXXXXX
Total Acreage Preserved to date:					Interest on Notes	54-935-2				XXXXXXXXXX
Recreation land preserved in 2025:			0.000 <i>(Acres)</i>		Reserve for Future Use	54-950-2		2,895.13	2,895.13	0.00
Farmland preserved in 2025:			0.000 <i>(Acres)</i>		Total Trust Fund Appropriations:	54-499	275,356.52	272,775.31	272,775.31	0.00

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

Contracting Unit: TOWNSHIP OF BARNEGAT

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.

3-Mar-26
Date

clerk@barnegat.net
Clerk of the Governing Body