

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2025 (UNAUDITED)

POPULATION LAST CENSUS 3,153
 NET VALUATION TAXABLE 2025 11,041,521,900
 MUNICODE 1517

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2026
MUNICIPALITIES - FEBRUARY 10, 2026

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

 TOWNSHIP of **LONG BEACH**, County of **OCEAN**

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34, 49 to 51 and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature enicholes@longbeachtownship.com
 Title Chief Financial Officer

(This MUST be signed by Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, ~~(which I have prepared)~~ or (which I have not prepared) ~~{eliminate one}~~ and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, **Erica Nicholes** , am the Chief Financial Officer, License # **N-1900** , of the **TOWNSHIP** of **LONG BEACH** , County of **OCEAN** and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2025, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2025.

Signature enicholes@longbeachtownship.com
 Title Chief Financial Officer
 Address 6805 Long Beach Blvd., Brant Beach, NJ 08008
 Phone Number (609) 361-1000
 Fax Number (609) 494-4999

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

Preparation by Registered Municipal Account (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **TOWNSHIP** of **LONG BEACH** as of as of December 31, 2025 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~[eliminate one]~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2025 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

Not Applicable

Brian K. Logan
(Registered Municipal Accountant)

Suplee, Clooney & Company LLC
(Firm Name)

308 East Broad Street
(Address)

Westfield, New Jersey 07090
(Address)

(908) 789-9300
(Phone Number)

(908) 789-8535
(Fax Number)

Certified by me

this 25th day February, 2026

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER**

One of the following Certifications must be signed by the Chief Financial Officer if your municipality is eligible for local examination.

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget **does not** contain a Levy or Appropriation "CAP" waiver.
10. The municipality has not applied for Transitional Aid for 2026.
11. The municipality **did not** adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (l) and (m)).

The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality:	TOWNSHIP OF LONG BEACH
Chief Financial Officer:	ERICA NICHOLLES
Signature:	enicholes@longbeachtownship.com
Certificate #:	N-1990
Date:	2/25/2026

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) _____
_____ of the criteria above and therefore does not qualify for local
examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality:	TOWNSHIP OF LONG BEACH
Chief Financial Officer:	
Signature:	
Certificate #:	
Date:	

21-6000805

Fed I.D. #

TOWNSHIP OF LONG BEACH

Municipality

OCEAN

County

**Report of Federal and State Financial Assistance
Expenditures of Awards**

Fiscal Year Ending: December 31, 2025

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>184,872.75</u>	\$ <u>3,126,524.31</u>	\$ <u>45,967.40</u>

Type of Audit required by Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Requirements) and OMB 15-08.

- Single Audit
- Program Specific Audit
- Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Title 2 U.S. Code of Federal Regulations (CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with Fiscal Year ending after 1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

enicholes@longbeachtownship.com
Signature of Chief Financial Officer

2/25/2026
Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

The following certification is to be used ONLY in the event there is NO municipality operated utility.

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the **TOWNSHIP** of **LONG BEACH** , County of **OCEAN** during the year 2025 and that sheets 40 to 68 are unnecessary.

I have therefore removed from this statement the sheets pertaining only to utilities.

Name	<u> Not Applicable </u>
Title	<u> Not Applicable </u>

(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2025

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2026 and filed with the County Board of Taxation on January 10, 2026 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 11,179,390,000.00

 bielawne@longbeachtownship.com
SIGNATURE OF TAX ASSESSOR

 TOWNSHIP OF LONG BEACH
MUNICIPALITY

 OCEAN
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

**POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2025**

Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotalled

Title of Account	Debit	Credit
CASH	21,359,248.97	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	-	2,384.25
Receivables with Full Reserves:		
TAXES RECEIVABLE:		
PRIOR	-	
CURRENT	486,258.47	
SUBTOTAL	486,258.47	
TAX TITLE LIENS RECEIVABLE	2,874.87	
PROPERTY ACQUIRED FOR TAXES	68,100.00	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
REVENUE ACCOUNTS RECEIVABLE	8,439.25	
DUE FROM MUNICIPAL COURT	100.00	
INTERFUND - ANIMAL CONTROL TRUST FUND		
INTERFUND - GENERAL CAPITAL FUND	75,000.00	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	-	
DEFICIT	-	
Page Totals:	22,000,021.56	2,384.25

(Do not crowd - add additional sheets)
Sheet 3

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

**POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2025**

Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotalled

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	22,000,021.56	2,384.25
APPROPRIATION RESERVES		1,944,462.48
ENCUMBRANCES PAYABLE		444,405.75
ACCOUNTS PAYABLE		3,261.00
TAX OVERPAYMENTS		96,661.27
PREPAID TAXES		2,013,753.86
DUE TRINITY INSPECTION SERVICES		15,711.00
DUE TO STATE:		
HEALTH BENEFITS		
MARRIAGE LICENCE		
DCA TRAINING FEES		
PENSIONS		941.30
LOCAL SCHOOL TAX PAYABLE		982,463.20
REGIONAL SCHOOL TAX PAYABLE		8,435,304.00
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		416,565.20
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		14,729.92
RESERVE FOR REVALUATION		
INTERFUND - FEDERAL AND STATE GRANT FUND		488,568.13
INTERFUND - TRUST OTHER		
MUNICIPAL RELIEF FUND AID		
PAGE TOTAL	22,000,021.56	14,859,211.36

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2025**

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	1,039.67	
INTERFUND - CURRENT FUND		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND EXPENDITURES		1,039.67
FUND TOTALS	1,039.67	1,039.67
ASSESSMENT TRUST FUND		
CASH	-	
ASSESSMENTS RECEIVABLE	133,721.65	
INTERFUND - GENERAL CAPITAL FUND		133,721.65
FUND TOTALS	133,721.65	133,721.65
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)
 (Assessment Section Must Be Separately Stated)
 AS AT DECEMBER 31, 2025

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	6,442,918.56	
ENCUMBRANCES PAYABLE		7,214.75
RESERVE FOR VARIOUS TRUST RESERVES		6,435,703.81
OTHER TRUST FUNDS PAGE TOTAL	6,442,918.56	6,442,918.56

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)**
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2025

Title of Account	Debit	Credit
Previous Totals	6,442,918.56	6,442,918.56
OTHER TRUST FUNDS (continued)		
TOTALS	6,442,918.56	6,442,918.56

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2024 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2025
Special Events	52,403.62	78,400.00	52,352.88	78,450.74
Competititon Account	826.07			826.07
Memory Bench Donations	32,401.25	11,416.71	17,022.34	26,795.62
Flex Account	24,403.83		11,018.60	13,385.23
Escrow	550,865.93	343,929.51	213,630.22	681,165.22
TTL Redemptions	7,890.80			7,890.80
Forfeited Property	26,701.30	4,859.84	17,166.15	14,394.99
A.D.A Implementation	34.74			34.74
HMPG Admin. Fees	-			-
Open Space	4,100,491.52	1,991,094.86	1,564,616.17	4,526,970.21
P.O.A.A	4,120.03	376.00		4,496.03
Beach Wheels	9,255.30	2,695.00	(3.31)	11,953.61
Tax Sale Premiums	2,000.00	37,000.00		39,000.00
Centennial Celebration Fund	1,107.59			1,107.59
Municipal Public Defender	8,004.50	1,600.00		9,604.50
Playground Equipment	400.00			400.00
Hurricane Sandy Robin Hood	92.00			92.00
Dune Grass Donations	4,019.50			4,019.50
Equitable Sharing	210.22	7.21		217.43
Memory Pavers	2,920.00	905.47	305.00	3,520.47
Police Equipment	13,941.22	4,500.00	3,136.65	15,304.57
Off-Duty Police	64,937.82	303,557.00	230,490.00	138,004.82
Accumulated Absences	588,618.88	250,000.00	402,624.42	435,994.46
LIT Tournament	76,296.33	27,550.00	16,263.50	87,582.83
Recycling Program	199,927.83	43,618.84	690.00	242,856.67
Hurrican Sandy Relief	20,908.71			20,908.71
Certification Fees	38,149.48	12,565.00	13,382.63	37,331.85
Gator Donations	450.00	2,000.00		2,450.00
Marine Field Station Donations	21,567.28	25,400.00	18,265.89	28,701.39
Health Insurance Trust	19,797.68	315,315.25	332,869.17	2,243.76
	-			-
	-			-
	-			-
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	-			-
	-			-
	-			-
	-			-
PAGE TOTAL	\$ 5,872,743.43	\$ 3,456,790.69	\$ 2,893,830.31	\$ 6,435,703.81

ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2024	RECEIPTS					Disbursements	Balance Dec. 31, 2025
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
Other Liabilities		164,942.72					164,942.72	-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	-	164,942.72	-	-	-	-	164,942.72	-

Sheet 7

*Show as red figure

**POST CLOSING
TRIAL BALANCE -- GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2025

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	45,969,240.09	5,688,856.28
INTERFUND - CURRENT FUND		75,000.00
INTERFUND - WATER/SEWER UTILITY CAPITAL FUND		493.16
BOND ANTICIPATION NOTES PAYABLE		916,750.00
GENERAL SERIAL BONDS		23,871,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		2,503,547.12
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		5,348,425.83
UNFUNDED		3,964,615.88
ENCUMBRANCES PAYABLE		2,669,575.09
RESERVE FOR DEBT SERVICE		
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		408,960.50
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		522,016.23
	45,969,240.09	45,969,240.09

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2025 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

OCEAN FIRST BANK:	
#5626	14,064,652.31
#5642	941.30
#1143	1,039.67
#5725	274,300.55
#5691	12,100.00
#5709	1,404,810.93
#5758	7,890.80
#5659	14,394.99
#5766	39,000.00
#5683	17,002.53
#2177	217.43
#2169	4,526,970.21
#5741	13,385.23
#5667	134,072.32
#8976	11,109.96
#5618	9,590,406.91
#3184	9,018.36
#5790	4,020,483.58
#5717	3,524,261.66
NJ ARM:	
#331-00	7,329,946.40
#331-02	1,148,799.20
PAGE TOTAL	46,144,804.34

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2025	2025 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2025
Body Worn Camera Grant	15,488.80		15,488.80			0.00
	-					-
	-					-
Strengthening Local Public Health Capacity Program	54,937.00	64,788.00	65,643.00			54,082.00
Covid-19 Vaccination Supplemental Funding	77.00					77.00
	-					-
Clean Communities Program	-	52,426.21	52,426.21			-
Alcohol Education and Rehabilitation Fund	-	5,364.64	5,364.64			-
Body Armor Replacement Fund	-	2,916.39		(2,916.39)		-
	-					-
	-					-
Community Development Block Grant	38,000.00	40,000.00	38,000.00			40,000.00
FEMA - Mitigation	353,093.30					353,093.30
Resilient NJ Grant Program	126,467.58		17,658.00			108,809.58
Bulletproof Vest Partnership Program	-	13,551.84	13,551.84			-
National Fish & Wildlife Foundation Restore Bay Islands	772,312.00	345,834.61				1,118,146.61
	-					-
	-					-
	-					-
PAGE TOTALS	1,360,375.68	524,881.69	208,132.49	(2,916.39)	-	1,674,208.49

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)**

Grant	Balance Jan. 1, 2025	2025 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2025
PREVIOUS PAGE TOTALS	1,360,375.68	524,881.69	208,132.49	(2,916.39)	-	1,674,208.49
	-					-
	-					-
Sustainable Jersey Small Grants Program	2,500.00					2,500.00
New Jersey Health Officers Association	155,719.14	37,451.00	131,739.00			61,431.14
New Jersey DEP Diesel Modernization Program	-	91,755.70	91,755.70			-
Emergency Management Performance Grant	-	10,000.00	10,000.00			-
Drunk Driving Enforcement Fund	-	15,824.24				15,824.24
Local Recreation Improvement Grant FY 2024	-	65,000.00	65,000.00			-
Local Recreation Improvement Grant FY 2025	-	100,000.00			100,000.00	-
	-					-
	-					-
	-					-
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	-					-
PAGE TOTALS	1,518,594.82	844,912.63	506,627.19	(2,916.39)	100,000.00	1,753,963.87

Sheet
10.1

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)**

Grant	Balance Jan. 1, 2025	2025 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2025
PREVIOUS PAGE TOTALS	1,518,594.82	844,912.63	506,627.19	(2,916.39)	100,000.00	1,753,963.87
	-					-
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	-					-
	-					-
TOTALS	1,518,594.82	844,912.63	506,627.19	(2,916.39)	100,000.00	1,753,963.87

Sheet 10
Totals

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2025	Transferred from 2025 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2025
		Budget	Appropriation By 40A:4-87				
Body Worn Camera Grant	0.00						0.00
Communities Environment Stewardship Grant	147.36						147.36
	-						-
Strengthening Local Public Health Capacity Program	390,567.05		64,788.00	65,161.27	1,647.00		391,840.78
Covid-19 Vaccination Supplemental Funding	11,811.40						11,811.40
Bulletproof Vest Partnership Program	2,055.95	6,835.92	6,715.92	7,967.40			7,640.39
Clean Communities Program	29,538.98		52,426.21	35,830.80	1,398.00		47,532.39
Alcohol Education and Rehabilitation Fund	27,127.18		5,364.64				32,491.82
Body Armor Replacement Fund	-	2,916.39		2,916.39			-
	-						-
	-						-
Community Development Block Grant	-	40,000.00		38,000.00	38,000.00		40,000.00
FEMA - Mitigation	466,726.63			99,489.75			367,236.88
Resilient NJ Grant Program	125,132.58			29,373.00	11,715.00		107,474.58
	-						-
	-						-
National Fish & Wildlife Foundation Restore Bay Islands	777,839.61	345,834.61		1,043,423.82	1,311.82		81,562.22
	-						-
New Jersey Health Officers Association	242,555.43	12,500.00	24,951.00	105,767.02	234.85		174,474.26
PAGE TOTALS	2,073,502.17	408,086.92	154,245.77	1,427,929.45	54,306.67	-	1,262,212.08

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2025	Transferred from 2025 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2025
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	2,073,502.17	408,086.92	154,245.77	1,427,929.45	54,306.67	-	1,262,212.08
Ocean County Cultural & Heritage Commission	-						-
	-						-
Sustainable Jersey Small Grants Program	3,766.59			1,305.72	537.80		2,998.67
Stormwater Assistance Grant	15,000.00			15,000.00			-
New Jersey DEP Diesel Modernization Program	-	91,755.70		91,755.70			-
Emergency Management Performance Grant	-	10,000.00		10,000.00			-
Drunk Driving Enforcement Fund	-	15,824.24		14,695.56			1,128.68
Local Recreation Improvement Grant FY 2024	-	65,000.00		65,000.00			-
Local Recreation Improvement Grant FY 2025	-	100,000.00				100,000.00	-
	-						-
	-						-
	-						-
	-						-
	-						-
	-						-
	-						-
	-						-
	-						-
	-						-
	-						-
	-						-
	-						-
PAGE TOTALS	2,092,268.76	690,666.86	154,245.77	1,625,686.43	54,844.47	100,000.00	1,266,339.43

Sheet
11.1

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2025	Transferred from 2025 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2025
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	2,092,268.76	690,666.86	154,245.77	1,625,686.43	54,844.47	100,000.00	1,266,339.43
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	-						-
PAGE TOTALS	2,092,268.76	690,666.86	154,245.77	1,625,686.43	54,844.47	100,000.00	1,266,339.43

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2025	Transferred from 2025 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2025
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	2,092,268.76	690,666.86	154,245.77	1,625,686.43	54,844.47	100,000.00	1,266,339.43
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	-						-
TOTALS	2,092,268.76	690,666.86	154,245.77	1,625,686.43	54,844.47	100,000.00	1,266,339.43

Sheet 11
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2025	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	929,784.18
School Tax Deferred (Not in excess of 50% of Levy - 2024 - 2025)	XXXXXXXXXX	1,296,383.00
Levy School Year July 1, 2025 - June 30, 2026	XXXXXXXXXX	4,557,694.00
Levy Calendar Year 2025	XXXXXXXXXX	
Paid	4,505,014.98	XXXXXXXXXX
Balance - December 31, 2025	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	982,463.20	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2025 - 2026)	1,296,383.00	XXXXXXXXXX
	6,783,861.18	6,783,861.18

* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2025	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	7,927,872.00
School Tax Deferred (Not in excess of 50% of Levy - 2024 - 2025)	XXXXXXXXXX	3,262,051.00
Levy School Year July 1, 2025 - June 30, 2026	XXXXXXXXXX	23,394,710.00
Levy Calendar Year 2025	XXXXXXXXXX	
Paid	22,887,278.00	XXXXXXXXXX
Balance - December 31, 2025	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	8,435,304.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2025 - 2026)	3,262,051.00	XXXXXXXXXX
# Must include unpaid requisitions.	34,584,633.00	34,584,633.00

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2025	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2024 - 2025)	XXXXXXXXXX	
Levy School Year July 1, 2025 - June 30, 2026	XXXXXXXXXX	
Levy Calendar Year 2025	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance - December 31, 2025	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2025 - 2026)		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2025	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	480,143.88
2025 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	42,456,980.45
County Library	XXXXXXXXXX	4,248,450.68
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	1,806,313.18
Due County for Added and Omitted Taxes	XXXXXXXXXX	416,565.20
Paid	48,991,888.19	XXXXXXXXXX
Balance - December 31, 2025	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	416,565.20	XXXXXXXXXX
	49,408,453.39	49,408,453.39

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2025	XXXXXXXXXX	
2025 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire -	XXXXXXXXXX	XXXXXXXXXX
Sewer -	XXXXXXXXXX	XXXXXXXXXX
Water -	XXXXXXXXXX	XXXXXXXXXX
Garbage -	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2025 Levy	XXXXXXXXXX	-
Paid		XXXXXXXXXX
Balance - December 31, 2025	-	XXXXXXXXXX
	-	-

Footnote: Please state the number of districts in each instance.

STATEMENT OF GENERAL BUDGET REVENUES 2025

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	4,731,042.02	4,731,042.02	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	8,190,349.07	8,651,466.47	461,117.40
Added by N.J.S.A. 40A:4-87 (List on 17a)	154,245.77	154,245.77	-
			-
			-
Total Miscellaneous Revenue Anticipated	8,344,594.84	8,805,712.24	461,117.40
Receipts from Delinquent Taxes	460,000.00	449,497.53	(10,502.47)
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	23,191,163.03	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	23,191,163.03	23,719,952.26	528,789.23
	36,726,799.89	37,706,204.05	979,404.16

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	101,165,998.01
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	4,557,694.00	xxxxxxxxxx
Regional School Tax	23,394,710.00	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	48,511,744.31	xxxxxxxxxx
Due County for Added and Omitted Taxes	416,565.20	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax	1,104,152.19	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	538,819.95
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	23,719,952.26	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	101,704,817.96	101,704,817.96

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2025

2025 Budget As Adopted		36,572,554.12
2025 Budget - Added by N.J.S.A. 40A:4-87		154,245.77
Appropriated for 2025 (Budget Statement Item 9)		36,726,799.89
Appropriated for 2025 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		36,726,799.89
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		36,726,799.89
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	34,241,509.96	
Paid or Charged - Reserve for Uncollected Taxes	538,819.95	
Reserved	1,944,462.48	
Total Expenditures		36,724,792.39
Unexpended Balances Canceled (see footnote)		2,007.50

FOOTNOTES - RE: OVEREXPENDITURES

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2025 Authorizations		
N.J.S.A. 40A:4-46 (After adoption of Budget)		
N.J.S.A. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		-
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		-

RESULTS OF 2025 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	461,117.40
Delinquent Tax Collections	XXXXXXXXXX	-
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	528,789.23
Unexpended Balances of 2025 Budget Appropriations	XXXXXXXXXX	2,007.50
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	418,816.98
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2024 Appropriation Reserves	XXXXXXXXXX	2,259,832.42
Prior Years Interfunds Returned in 2025	XXXXXXXXXX	1,559.26
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2025	4,558,434.00	XXXXXXXXXX
Balance - December 31, 2025	XXXXXXXXXX	4,558,434.00
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	10,502.47	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2025		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	3,661,620.32	XXXXXXXXXX
	8,230,556.79	8,230,556.79

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
NSF Fee Finance	640.00
Lead Board of Health	2,414.72
SC/Vets Admin Fee	775.27
Hotel Rent	33,200.00
Gov. Deals	
Stop Payment Fee	
Chargepoint	7,313.98
Forfeited Tax Sale Premiums	
Bid Specs	300.00
Cable TV Franchise	90,028.48
Cat Licenses	
Certified Lists	1,020.00
Fish and Wildlife	3,328.00
Police Reports	370.00
Site Plan Application Fees	48,596.00
Vital Statistics	4,727.00
Gathering Fee	1,150.00
Copies	2,952.59
Tax Collector	
Kayak/Canoe Rentals	1,200.00
Statutory Excess in Animal Control Trust Fund Expenditures	
Insurance Certificate Filing Fees	59,900.00
Refund of Prior Year Expenditures	
Duplicate Bill Fee	175.00
Firearms Permit	4,300.00
Home Depot Rebate	
Unclaimed Property	
Bus Scrap	
Donations	
GovDeals	
Unclassified	156,425.94
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	418,816.98

SURPLUS - CURRENT FUND YEAR 2025

	Debit	Credit
1. Balance - January 1, 2025	XXXXXXXXXX	7,569,459.31
2.	XXXXXXXXXX	
3. Excess Resulting from 2025 Operations	XXXXXXXXXX	3,661,620.32
4. Amount Appropriated in the 2025 Budget - Cash	4,731,042.02	XXXXXXXXXX
5. Amount Appropriated in 2025 Budget - with Prior Written Consent of Director of Local Government Services	-	XXXXXXXXXX
6.		XXXXXXXXXX
7. Balance - December 31, 2025	6,500,037.61	XXXXXXXXXX
	11,231,079.63	11,231,079.63

ANALYSIS OF BALANCE AS AT DECEMBER 31, 2025 (FROM CURRENT FUND - TRIAL BALANCE)

Cash		21,359,248.97
Investments		
Sub Total		21,359,248.97
Deduct Cash Liabilities Marked with "C" on Trial Balance		14,859,211.36
Cash Surplus		6,500,037.61
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #		
Cash Deficit #		
Total Other Assets		-
		6,500,037.61

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2026 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S.A. 40A:4-55 (Tax Map, etc.), N.J.S.A. 40A:4-55 (Flood Damage, etc.), N.J.S.A. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S.A. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2025 LEVY

1. Amount of Levy as per Duplicate (Analysis) #			\$ 100,809,098.78
or			
(Abstract of Ratables)			\$
2. Amount of Levy - Special District Taxes			\$
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			\$ 1,269.47
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			\$ 862,992.61
5a. Subtotal 2025 Levy	\$ 101,673,360.86		
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2025 Tax Levy			\$ 101,673,360.86
6. Transferred to Tax Title Liens			\$ 262.95
7. Transferred to Foreclosed Property			\$
8. Remitted, Abated or Canceled			\$ 20,841.43
9. Discount Allowed			\$
10. Collected in Cash: In 2024	\$ 1,889,720.59		
In 2025*	\$ 99,239,897.97		
Homestead Benefit Credit	\$		
State's Share of 2025 Senior Citizens and Veterans Deductions Allowed	\$ 36,379.45		
Total To Line 14	\$ 101,165,998.01		
11. Total Credits			\$ 101,187,102.39
12. Amount Outstanding December 31, 2025			\$ 486,258.47
13. Percentage of Cash Collections to Total 2025 Levy, (Item 10 divided by Item 5c) is	99.50%		

Note : If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here and complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10			\$ 101,165,998.01
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$
To Current Taxes Realized in Cash (Sheet 17)			\$ 101,165,998.01

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,
the percentage represented by the cash collections would be
\$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include
Senior Citizens and Veterans Deductions.

* Include overpayments applied as part of 2025 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing
body prior to introduction of municipal budget

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2025

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997.

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 101,165,998.01
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 101,165,998.01
Line 5c (sheet 22) Total 2025 Tax Levy	\$ 101,673,360.86
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.50%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 101,165,998.01
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 101,165,998.01
Line 5c (sheet 22) Total 2025 Tax Levy	\$ 101,673,360.86
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.50%</u>

SCHEDULE OF DUE FROM/TO STATE OF NEW JERSEY FOR SENIOR CITIZENS AND VETERANS DEDUCTIONS

	Debit	Credit
1. Balance - January 1, 2025	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	1,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	37,250.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	250.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2024)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	2,370.55
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2024)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	38,763.70
10.		
11.		
12. Balance - December 31, 2025	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	2,384.25	XXXXXXXXXX
	41,134.25	41,134.25

Calculation of Amount to be included on Sheet 22, Item 10 -
2025 Senior Citizens and Veterans Deductions Allowed

Line 2	1,250.00	
Line 3	37,250.00	
Line 4	250.00	
Sub - Total	38,750.00	
Less: Line 7	2,370.55	
To Item 10, Sheet 22	36,379.45	

**SCHEDULE OF RESERVE FOR TAX APPEALS PENDING -
N.J. DIVISION OF TAXATION APPEALS (N.J.S.A. 54:3-27)**

		Debit	Credit
Balance - January 1, 2025		XXXXXXXXXX	14,729.92
Taxes Pending Appeals	14,729.92	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2025 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			XXXXXXXXXX
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance - December 31, 2025		14,729.92	XXXXXXXXXX
Taxes Pending Appeals*	14,729.92	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2025		14,729.92	14,729.92

dannarumma@longbeachtownship.com
Signature of Tax Collector

T-8430
License #

2/25/2026
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2025		463,401.07	XXXXXXXXXX
A. Taxes	460,789.15	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	2,611.92	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	11,291.62
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes			XXXXXXXXXX
5. Added Tax Title Liens			XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens:		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	452,109.45
8. Totals		463,401.07	463,401.07
9. Balance Brought Down		452,109.45	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	449,497.53
A. Taxes	449,497.53	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2025 Tax Sale			XXXXXXXXXX
12. 2025 Taxes Transferred to Liens		262.95	XXXXXXXXXX
13. 2025 Taxes		486,258.47	XXXXXXXXXX
14. Balance - December 31, 2025		XXXXXXXXXX	489,133.34
A. Taxes	486,258.47	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	2,874.87	XXXXXXXXXX	XXXXXXXXXX
15. Totals		938,630.87	938,630.87

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **99.42%**

17. Item No.14 multiplied by percentage shown above is **486,296.37** and represents the maximum amount that may be anticipated in 2026.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

**SCHEDULE OF FORECLOSED PROPERTY
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)**

	Debit	Credit
1. Balance - January 1, 2025	68,100.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2025	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A.		XXXXXXXXXX
5B.	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2025	XXXXXXXXXX	68,100.00
	68,100.00	68,100.00

CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2025		XXXXXXXXXX
16. 2025 Sales from Foreclosed Property		XXXXXXXXXX
17. Collected*	XXXXXXXXXX	
18.	XXXXXXXXXX	
19. Balance - December 31, 2025	XXXXXXXXXX	-
	-	-

MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2025		XXXXXXXXXX
21. 2025 Sales from Foreclosed Property		XXXXXXXXXX
22. Collected*	XXXXXXXXXX	
23.	XXXXXXXXXX	
24. Balance - December 31, 2025	XXXXXXXXXX	-
	-	-

Analysis of Sale of Property: \$ -
 *Total Cash Collected in 2025
 Realized in 2025 Budget -
 To Results of Operation (Sheet 19) -

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS
 (Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55,
 N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	Amount Dec. 31, 2024 per Audit Report	Amount in 2025 Budget	Amount Resulting from 2025	Balance as at Dec. 31, 2025
Emergency Authorization - Municipal*	\$	\$	\$	\$ -
Emergency Authorization - Schools	\$	\$	\$	\$ -
Overexpenditure of Appropriations	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
TOTAL DEFERRED CHARGES	\$ -	\$ -	\$ -	\$ -

*Do not include items funded or refunded as listed below.

**EMERGENCY AUTHORIZATIONS UNDER N.J.S.A. 40A:4-47 WHICH HAVE BEEN
 FUNDED OR REFUNDED UNDER N.J.S.A. 40A:2-3 OR N.J.S.A. 40A:2-51**

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2025</u>
1.				\$	
2.				\$	
3.				\$	
4.				\$	

N.J.S.A. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2024	REDUCED IN		Balance Dec. 31, 2025
					2025		
					By 2025 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		Totals	-	-	-	-	-

Sheet 29

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S.A. 40A:4-53 et seq. and are recorded on this page

enicholes@longbeachtownship.com
Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2025' must be entered here and then raised in the 2026 budget.

N.J.S.A. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOODS
N.J.S.A. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2024	REDUCED IN 2025		Balance Dec. 31, 2025
					By 2025 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		Totals	-	-	-	-	-

Sheet 30

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S.A. 40A:4-55.1 et seq. and N.J.S.A. 40A:4-55.13 et seq. and are recorded on this page

enicholes@longbeachtownship.com
 Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2025' must be entered here and then raised in the 2026 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2026 DEBT SERVICE FOR BONDS
GENERAL CAPITAL BONDS**

	Debit	Credit	2026 Debt Service
Outstanding - January 1, 2025	XXXXXXXXXX	17,392,000.00	
Issued	XXXXXXXXXX	7,944,000.00	
Paid	1,095,000.00	XXXXXXXXXX	
Canceled	370,000.00		
Outstanding - December 31, 2025	23,871,000.00	XXXXXXXXXX	
	25,336,000.00	25,336,000.00	
2026 Bond Maturities - General Capital Bonds			\$ 1,377,000.00
2026 Interest on Bonds*		\$ 806,182.83	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2025	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2025	-	XXXXXXXXXX	
	-	-	
2026 Bond Maturities - Assessment Bonds			\$
2026 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 806,182.83

LIST OF BONDS ISSUED DURING 2025

Purpose	2026 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds, Series 2025	242,000.00	7,574,000.00	10/29/2025	5.00%
Total	242,000.00	7,574,000.00		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2026 DEBT SERVICE FOR LOANS
LOAN**

	Debit	Credit	2026 Debt Service
Outstanding - January 1, 2025	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2025	-	XXXXXXXXXX	
	-	-	
2026 Loan Maturities			\$
2026 Interest on Loans			\$
Total 2026 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2025	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2025	-	XXXXXXXXXX	
	-	-	
2026 Loan Maturities			\$
2026 Interest on Loans			\$
Total 2026 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2025

Purpose	2026 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2026 DEBT SERVICE FOR LOANS
LOAN**

	Debit	Credit	2026 Debt Service
Outstanding - January 1, 2025	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2025	-	XXXXXXXXXX	
	-	-	
2026 Loan Maturities			\$
2026 Interest on Loans			\$
Total 2026 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2025	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2025	-	XXXXXXXXXX	
	-	-	
2026 Loan Maturities			\$
2026 Interest on Loans			\$
Total 2026 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2025

Purpose	2026 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2026 DEBT SERVICE FOR LOANS
LOAN**

	Debit	Credit	2026 Debt Service
Outstanding - January 1, 2025	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2025	-	XXXXXXXXXX	
	-	-	
2026 Loan Maturities			\$
2026 Interest on Loans			\$
Total 2026 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2025	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2025	-	XXXXXXXXXX	
	-	-	
2026 Loan Maturities			\$
2026 Interest on Loans			\$
Total 2026 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2025

Purpose	2026 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2026 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

	Debit	Credit	2026 Debt Service
Outstanding - January 1, 2025	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2025	-	XXXXXXXXXX	
	-	-	
2026 Bond Maturities - Term Bonds		\$	
2026 Interest on Bonds		\$	
TYPE I SCHOOL SERIAL BONDS			
Outstanding - January 1, 2025	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2025	-	XXXXXXXXXX	
	-	-	
2026 Interest on Bonds		\$	
2026 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			\$ -

LIST OF BONDS ISSUED DURING 2025

Purpose	2026 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	-	-		

2026 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2025	2026 Interest Requirement
1. Emergency Notes	\$	\$
2. Special Emergency Notes	\$	\$
3. Tax Anticipation Notes	\$	\$
4. Interest on Unpaid State & County Taxes	\$	\$
5. 	\$	\$
6. 	\$	\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2025	Date of Maturity	Rate of Interest	2026 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
Acquisition of Equipment	916,750.00	5/2/2024	916,750.00	10/28/26	4.0000%	102,000.00	36,568.14	10/28/26
Page Totals	916,750.00		916,750.00			102,000.00	36,568.14	

Sheet 33

Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

Memo: Type 1 School Notes should be separately listed and totaled.

**Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2023 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2026 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2025	Date of Maturity	Rate of Interest	2026 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	916,750.00		916,750.00			102,000.00	36,568.14	
PAGE TOTALS	916,750.00		916,750.00			102,000.00	36,568.14	

Sheet 33.1

Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

Memo: Type 1 School Notes should be separately listed and totaled.

****Original Date of Issue**" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2023 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2026 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

****** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2025	Date of Maturity	Rate of Interest	2026 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	916,750.00		916,750.00			102,000.00	36,568.14	
PAGE TOTALS	916,750.00		916,750.00			102,000.00	36,568.14	

Sheet 33 Totals

Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

Memo: Type 1 School Notes should be separately listed and totaled.

**Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2023 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2026 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2025	Date of Maturity	Rate of Interest	2026 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			-	-		-	-	

Sheet 34

MEMO: *See Sheet 33 for clarification of "Original Date of Issue"

Assessment Notes with an original date of issue of 2023 or prior must be appropriated in full in the 2026 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

**Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2025	2026 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet
34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
Repair/Restore/Replenish Various Beaches	872,145.75	747,000.00			3,542.97		868,602.78	747,000.00
Acquire/Install Traffic Signals	274,117.13	688,000.00					274,117.13	688,000.00
Repair and or Replacement of BulkHeads	3,728.23	-					3,728.23	-
Construction of Walkways	119,243.50	142,000.00					119,243.50	142,000.00
Camera System for Transportation Department	3,036.80	-			2,840.00		196.80	-
Construct/Install Terminal Groins and Jetties	1,426,121.14	803,000.00					1,426,121.14	803,000.00
Construction of Various Buildings	2,978.93	500.00					2,978.93	500.00
Reconstruct/Resurface Various Roadways		24,403.86						24,403.86
Repair/Replace Bulkheads	50,931.51	-			39,487.82		11,443.69	-
Acq. of a Repl. Dispatch Console Comm. System	323.70	-					323.70	-
Acq. of Real Property	1,566.35	-					1,566.35	-
Various Paving and Drainage Improvements	342.44	149,500.00			63,006.71		86,835.73	-
Reconstruction/Resurfacing of Various Roadways		73,932.26			5,251.94		66,930.32	1,750.00
Acq. of and Imp. to Real Property for Open Space		269,764.01			26,096.94		243,667.07	-
Repair and Installation of Various Recreational Projects		4,057.60		2,400.00	2,400.00		4,057.60	-
Street Scaping Improvements		91,192.76		36,422.44	34,778.07			92,837.13
Const. and Imp. of Various Public Works Buildings	239.31	4,500.00					239.31	4,500.00
Acquisition and Improvement of Various Vehicles		102.55						102.55
								-
Page Total	2,754,774.79	2,997,953.04	-	38,822.44	177,404.45	-	3,110,052.28	2,504,093.54

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,754,774.79	2,997,953.04	-	38,822.44	177,404.45	-	3,110,052.28	2,504,093.54
Construction of Various Municipal Buildings		-						-
Including 68th Street Bath House		104,326.35			17,908.17			86,418.18
Renovation and Improvements to the		-						-
Transportation Building		5,790.06			5,251.95		538.11	(0.00)
Completion of Various Recreational		-						-
Improvements		18,888.61		96,463.15	114,410.76			941.00
Reconstruction/Resurfacing of		-						-
Various Roadways (Hobart)	219,439.68	94,500.00			5,251.95		308,187.73	500.00
Construction of Stormwater Pump		-						-
Station and Storm Drains		-		1,075,389.38	1,075,389.38			-
Reconstruction/Resurfacing of		-						-
Pompano Drive		272,921.48		12,045.65	65,411.51		219,555.62	(0.00)
Special Assessment		-						-
High Bar Harbor Dredging	49,363.29	114,789.21					49,363.88	114,788.62
Resurfacing and/or Restoration of		-						-
Various Roads		318,960.00			5,251.95		313,708.05	-
Acquisition of Equipment		7,378.47		608,183.90	554,098.41			61,463.96
		-						-
PAGE TOTALS	3,023,577.76	3,935,507.22	-	1,830,904.52	2,020,378.53	-	4,001,405.67	2,768,205.30

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	3,023,577.76	3,935,507.22	-	1,830,904.52	2,020,378.53	-	4,001,405.67	2,768,205.30
Acquisition of Communications and Dispatch		-						-
Equipment for the Police Department	32,815.57	-		2,364.84	27,686.07		7,494.34	-
Construction of Various New Municipal Buildings		971,236.53		402,884.55	776,561.54		597,559.54	-
Reconstruction and/or Resurfacing of		-						-
Various Roadways	13,898.01	1,279,380.00		495,213.13	999,412.76		609,698.38	179,380.00
Construction of Stormwater Pump Station		-						-
and Piping		1,166,312.81		2,723,831.75	2,873,113.98			1,017,030.58
Acq. of and Imp. to Real Property		-	1,600,000.00		1,511,215.93		88,784.07	0.00
Acquisition of Property and Recreation Improvements		-	810,000.00		766,516.17		43,483.83	(0.00)
		-						-
		-						-
		-						-
		-						-
		-						-
		-						-
		-						-
		-						-
		-						-
PAGE TOTALS	3,070,291.34	7,352,436.56	2,410,000.00	5,455,198.79	8,974,884.98	-	5,348,425.83	3,964,615.88

Sheet 35.2

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	3,070,291.34	7,352,436.56	2,410,000.00	5,455,198.79	8,974,884.98	-	5,348,425.83	3,964,615.88
GRAND TOTALS	3,070,291.34	7,352,436.56	2,410,000.00	5,455,198.79	8,974,884.98	-	5,348,425.83	3,964,615.88

Sheet 35 Totals

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2025	XXXXXXXXXX	88,960.50
Received from 2025 Budget Appropriation*	XXXXXXXXXX	400,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2025	408,960.50	XXXXXXXXXX
	488,960.50	488,960.50

*The full amount of the 2025 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2025	XXXXXXXXXX	
Received from 2025 Budget Appropriation*	XXXXXXXXXX	
Received from 2025 Emergency Appropriation*	XXXXXXXXXX	
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2025	-	XXXXXXXXXX
	-	-

*The full amount of the 2025 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

CAPITAL IMPROVEMENTS AUTHORIZED IN 2025 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Acq. of and Imp. to Real Property	1,600,000.00	1,520,000.00	80,000.00	
Acquisition of Property and				
Recreation Improvements	810,000.00			810,000.00
Total	2,410,000.00	1,520,000.00	80,000.00	810,000.00

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2025

	Debit	Credit
Balance - January 1, 2025	xxxxxxxxx	562,792.97
Premium on Sale of Bonds	xxxxxxxxx	1,239.21
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Premium on Sale of Notes		11,185.33
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2025 Budget Revenue	53,201.28	xxxxxxxxx
Balance - December 31, 2025	522,016.23	xxxxxxxxx
	575,217.51	575,217.51

MUNICIPALITIES ONLY

IMPORTANT !!

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.

- 1. Total Tax Levy for Year 2025 was \$ 101,673,360.86
- 2. Amount of Item 1 Collected in 2025 (*) \$ 101,165,998.01
- 3. Seventy (70) percent of Item 1 \$ 71,171,352.60

(*) Including prepayments and overpayments applied.

B.

- 1. Did any maturities of bonded obligations or notes fall due during the year 2025?

Answer YES or NO YES

- 2. Have payments been made for all bonded obligations or notes due on or before December 31, 2025?

Answer YES or NO YES If answer is "NO" give details

NOTE: If answer to Item B1 is YES, then Item B2 must be answered

- C. Does the appropriation required to be included in the Calendar Year 2026 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO NO

D.

- 1. Cash Deficit 2024 \$
- 2. 4% of 2024 Tax Levy for all purposes:

	Levy --	\$ <u> </u>	=	\$ <u> </u>
--	---------	--------------------------------	---	--------------------------------
- 3. Cash Deficit 2025 \$
- 4. 4% of 2025 Tax Levy for all purposes:

	Levy --	\$ <u> </u>	=	\$ <u> </u>
--	---------	--------------------------------	---	--------------------------------

E.

	<u>Unpaid</u>	<u>2024</u>	<u>2025</u>	<u>Total</u>
1. State Taxes	\$	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
2. County Taxes	\$	480,143.88	\$ 416,565.20	\$ 896,709.08
3. Amounts due Special Districts	\$	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
4. Amount due School Districts for School Tax	\$	8,857,656.18	\$ 9,417,767.20	\$ 18,275,423.38

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year Year 2025, please observe instructions of Sheet 2.

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING TRIAL BALANCE - WATER/SEWER UTILITY FUND

AS AT DECEMBER 31, 2025
Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
Cash	5,222,554.81	
Investments		
INTERFUND - WATER/SEWER UTILITY CAPITAL FUND	500,798.61	
Receivables Offset with Reserves:		
Consumer Accounts Receivable	359,445.77	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		1,033,112.11
Encumbrances Payable		379,410.38
Accrued Interest on Bonds and Notes		278,499.56
WATER/SEWER OVERPAYMENTS		37,028.22
RESERVE FOR DEBT SERVICE		121,054.00
Subtotal - Cash Liabilities		1,849,104.27 "C"
Reserve for Consumer Accounts and Lien Receivable		359,445.77
Fund Balance		3,874,249.15
Total	6,082,799.19	6,082,799.19

(Do not crowd - add additional sheets)

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

**POST CLOSING
TRIAL BALANCE - WATER/SEWER UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2025
Operating and Capital Sections**

(Separately Stated)

Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	135,478,500.27	14,420,336.18
BONDS PAYABLE		14,286,000.00
LOANS PAYABLE		31,006,382.44
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		235,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,967,660.88
UNFUNDED		10,180,907.66
CONTRACTS PAYABLE		
ENCUMBRANCES PAYABLE		3,355,624.21
INTERFUND - WATER/SEWER UTILITY OPERATING FUND		500,798.61
RESERVE FOR AMORTIZATION		56,060,533.79
RESERVE FOR DEFERRED AMORTIZATION		2,272,063.51
RESERVE FOR DEBT SERVICE		
RESERVE FOR DEBT ISSUANCE COSTS		22,051.97
RESERVE FOR VARIOUS DRAINAGE IMPROVEMENTS		5,345.38
RESERVE FOR ASSET MANAGEMENT PROGRAM		68,588.50
RESERVE FOR WATER MAINS		230,468.75
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		743,456.97
CAPITAL FUND BALANCE		123,281.42
TOTALS	135,478,500.27	135,478,500.27

(Do not crowd - add additional sheets)

ANALYSIS OF WATER/SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2024	RECEIPTS					Disbursements	Balance Dec. 31, 2025
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

SCHEDULE OF WATER/SEWER UTILITY BUDGET - 2025

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	2,963,288.30	2,963,288.30	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Water Rents	5,900,000.00	6,408,407.65	508,407.65
Sewer Rents	5,675,000.00	5,628,559.13	(46,440.87)
Miscellaneous	600,700.00	625,558.26	24,858.26
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	15,138,988.30	15,625,813.34	486,825.04
Deficit (General Budget) **			-
	15,138,988.30	15,625,813.34	486,825.04

** Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXXX
Adopted Budget		15,138,988.30
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		15,138,988.30
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		15,138,988.30
Deduct Expenditures:		
Paid or Charged		14,076,030.12
Reserved		1,033,112.11
Surplus (General Budget)**		
Total Expenditures		15,109,142.23
Unexpended Balance Canceled (See Footnote)		29,846.07

FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

STATEMENT OF 2025 OPERATION

WATER/SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2025 Water/Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	15,625,813.34	
Miscellaneous Revenue Not Anticipated		
2024 Appropriation Reserves Canceled in 2025	691,858.08	
Total Revenue Realized		16,317,671.42
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	14,076,030.12	
Reserved	1,033,112.11	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	187.75	
Total Expenditures	15,109,329.98	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		15,109,329.98
Excess		1,208,341.44
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2025 Operation ("Excess in Operations" - Sheet 46)	1,208,341.44	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2025 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

The following Item of '2024 Appropriation Reserves Canceled in 2025' is Due to the Current fund TO THE EXTENT OF the amount received and Due from the General Budget of 2024 for an Anticipated Deficit in the Water/Sewer Utility for 2024

2024 Appropriation Reserves Canceled in 2025	691,858.08	
Less: Anticipated Deficit in 2024 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		691,858.08

** Items must be shown in same amounts on Sheet 44.

RESULTS OF 2025 OPERATIONS - WATER/SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	486,825.04
Unexpended Balances of Appropriations	XXXXXXXXXX	29,846.07
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2024 Appropriation Reserves*	XXXXXXXXXX	691,858.08
Deficit in Anticipated Revenues	-	XXXXXXXXXX
	187.75	XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	1,208,341.44	XXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	1,208,529.19	1,208,529.19

OPERATING SURPLUS - WATER/SEWER UTILITY

	Debit	Credit
Balance - January 1, 2025	XXXXXXXXXX	5,629,196.01
Excess in Results of 2025 Operations	XXXXXXXXXX	1,208,341.44
Amount Appropriated in the 2025 Budget - Cash	2,963,288.30	XXXXXXXXXX
Amount Appropriated in 2025 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2025	3,874,249.15	XXXXXXXXXX
	6,837,537.45	6,837,537.45

ANALYSIS OF BALANCE DECEMBER 31, 2025 (FROM WATER/SEWER UTILITY - TRIAL BALANCE)

Cash		5,222,554.81
Investments		
Interfund Accounts Receivable		500,798.61
Subtotal		5,723,353.42
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,849,104.27
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		3,874,249.15
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2025 BUDGET.		3,874,249.15

*In the case of a "Deficit in Operating Surplus Cash",
"other Assets" would be also pledged to cash liabilities.

SCHEDULE OF WATER/SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2024		\$	<u>283,340.39</u>
Increased by:			
Rents Levied		\$	<u>12,113,072.16</u>
Decreased by:			
Collections	\$	<u>12,000,842.91</u>	
Overpayments applied	\$	<u>36,123.87</u>	
Transfer to Liens	\$		
Other	\$		
		\$	<u>12,036,966.78</u>
Balance December 31, 2025		\$	<u><u>359,445.77</u></u>

SCHEDULE OF WATER/SEWER UTILITY LIENS

Balance December 31, 2024		\$	<u> </u>
Increased by:			
Transfers from Accounts Receivable	\$	<u> </u>	
Penalties and Costs	\$	<u> </u>	
Other	\$	<u> </u>	
		\$	<u> -</u>
Decreased by:			
Collections	\$	<u> </u>	
Other	\$	<u> </u>	
		\$	<u> -</u>
Balance December 31, 2025		\$	<u><u> -</u></u>

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER/SEWER UTILITY FUND**

(Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55, listed on Sheet 29)

<u>Caused By</u>	Amount Dec. 31, 2024 per Audit Report	Amount in 2025 Budget	Amount Resulting 2025	Balance as at Dec. 31, 2025
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ _____
Total Operating	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
Total Capital	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

*Do not include items funded or refunded as listed below.

**EMERGENCY AUTHORIZATIONS UNDER N.J.S.A. 40A:4-47 WHICH HAVE BEEN
FUNDED OR REFUNDED UNDER N.J.S.A. 40A:2-3 OR N.J.S.A. 40A:2-51**

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>2025</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2024	REDUCED IN 2025		Balance Dec. 31, 2025
					By 2025 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-

Sheet 48a

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S.A. 40A:4-53 et seq. and are recorded on this page

enicholes@longbeachtownship.com
Chief Financial Officer

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2026 DEBT SERVICE FOR BONDS
WATER/SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2026 Debt Service
Outstanding - January 1, 2025	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2025	-	XXXXXXXXXX	
	-	-	

2026 Bond Maturities - Assessment Bonds			\$
2026 Interest on Bonds		\$	

WATER/SEWER UTILITY CAPITAL BONDS

Outstanding - January 1, 2025	XXXXXXXXXX	14,260,000.00	
Issued	XXXXXXXXXX	766,000.00	
Paid	740,000.00	XXXXXXXXXX	
Outstanding - December 31, 2025	14,286,000.00	XXXXXXXXXX	
	15,026,000.00	15,026,000.00	

2026 Bond Maturities - Capital Bonds			\$ 793,000.00
2026 Interest on Bonds		\$ 349,219.11	

INTEREST ON BONDS - WATER/SEWER UTILITY BUDGET

2026 Interest on Bonds (*Items)		\$ 349,219.11	
Less: Interest Accrued to 12/31/2025 (Trial Balance)		\$ 109,032.89	
Subtotal		\$ 240,186.22	
Add: Interest to be Accrued as of 12/31/2026		\$ 109,813.78	
Required Appropriation 2026			\$ 350,000.00

LIST OF BONDS ISSUED DURING 2025

Purpose	2026 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bonds, Series 2025	28,000.00	766,000.00	10/29/2025	5.00%
	28,000.00	766,000.00		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2026 DEBT SERVICE FOR LOANS
WATER/SEWER UTILITY NJ I-BANK LOAN**

	Debit	Credit	2026 Debt Service
Outstanding - January 1, 2025	xxxxxxxxxx	30,072,516.93	
Issued	xxxxxxxxxx		
Paid	1,932,440.49	xxxxxxxxxx	
Outstanding - December 31, 2025	28,140,076.44	xxxxxxxxxx	
	30,072,516.93	30,072,516.93	

2026 Loan Maturities			\$ 1,870,649.28
2026 Interest on Loans		\$ 402,959.98	

WATER/SEWER UTILITY 0% INTERIM CONSTRUCTION LOAN

	Debit	Credit	
Outstanding - January 1, 2025	xxxxxxxxxx		
Issued	xxxxxxxxxx	2,866,306.00	
Paid		xxxxxxxxxx	
Outstanding - December 31, 2025	2,866,306.00	xxxxxxxxxx	
	2,866,306.00	2,866,306.00	

2026 Loan Maturities			\$
2026 Interest on Loans		\$	

INTEREST ON LOANS - WATER/SEWER UTILITY BUDGET

2026 Interest on Loans (*Items)		\$ 402,959.98	
Less: Interest Accrued to 12/31/2025 (Trial Balance)		\$ 167,900.00	
Subtotal		\$ 235,059.98	
Add: Interest to be Accrued as of 12/31/2026		\$ 167,940.02	
Required Appropriation 2026			\$ 403,000.00

LIST OF LOANS ISSUED DURING 2025

Purpose	2026 Maturity	Amount Issued	Date of Issue	Interest Rate
0% Interim Construction Loan	-	1,448,681.00	5/1/2025	0.00%
0% Interim Construction Loan	-	1,417,625.00	7/7/2025	0.00%
	-	2,866,306.00		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2026 DEBT SERVICE FOR LOANS
WATER/SEWER UTILITY LOAN**

	Debit	Credit	2026 Debt Service
Outstanding - January 1, 2025	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2025	-	XXXXXXXXXX	
	-	-	

2026 Loan Maturities			\$
2026 Interest on Loans		\$	

WATER/SEWER UTILITY LOAN

	Debit	Credit	
Outstanding - January 1, 2025	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2025	-	XXXXXXXXXX	
	-	-	

2026 Loan Maturities			\$
2026 Interest on Loans		\$	

INTEREST ON LOANS - WATER/SEWER UTILITY BUDGET

2026 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2025 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2026	\$		
Required Appropriation 2026			\$ -

LIST OF LOANS ISSUED DURING 2025

Purpose	2026 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

DEBT SERVICE FOR WATER/SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2025	Date of Maturity	Rate of Interest	2026		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. Acquisition of Equipment	235,000.00	5/2/2024	235,000.00	10/28/2026	4.00%	27,000.00	9,373.89	10/28/2026
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	235,000.00		235,000.00			27,000.00	9,373.89	

Sheet 50

Important: If there is more than one utility in the municipality, identify each note.

Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

* See Sheet 33 for clarifications of "Original Date of Issue".

All notes with an original date of issue of 2023 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2026 or written intent of permanent financing submitted.

** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

DEBT SERVICE FOR WATER/SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2025	Date of Maturity	Rate of Interest	2026		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	235,000.00		235,000.00			27,000.00	9,373.89	

Important: If there is more than one utility in the municipality, identify each note.

Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

* See Sheet 33 for clarifications of "Original Date of Issue".

All notes with an original date of issue of 2023 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2026 or written intent of permanent financing submitted.

** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTEREST ON NOTES - WATER/SEWER UTILITY BUDGET	
2026 Interest on Notes	\$ 9,373.89
Less: Interest Accrued to 12/31/2025 (Trial Balance)	\$ 1,566.67
Subtotal	\$ 7,807.22
Add: Interest to be Accrued as of 12/31/2026	\$ 1,542.78
Required Appropriation 2026	\$ 9,350.00

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER/SEWER UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2025	Date of Maturity	Rate of Interest	2026		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

Sheet 51

Important: If there is more than one utility in the municipality, identify each note.
MEMO:* See Sheet 33 for clarification of "Original Date of Issue"
Utility Assessment Notes with an original date of issue of December 31, 2023 or prior must be appropriated in full in the 2027 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.
** Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER/SEWER UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2025	2026 Budget Requirements	
		For Prinicipal	For Interest/Fees
Total	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other (Enter as (-) for Negative)	Expended	Cancelled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
Repair and/or Replacement of Various Water								-
Mains and the Completion of Related Drainage								-
Improvements	89,361.75	-		93,400.00	82,300.00		100,461.75	-
Beach Haven Terrace Water Treatment Plant		173,507.32						173,507.32
Brant Beach Water Treatment Plant		46,153.98						46,153.98
Replace Water Mains EIT	369,142.06	-					369,142.06	-
Replace Sewer Mains EIT		754,065.24						754,065.24
Acquire/Install Water Meters		279,470.38		92,212.20	92,774.70			278,907.88
Various Water/Sewer Improvements	1,098,370.95	19,000.00					1,098,370.95	19,000.00
Construct Stormwater Pump Stations	347,010.51	-					347,010.51	-
Acquisition of Certain Real Property		22,963.18						22,963.18
Acquisition and Implementation of an Asset								-
Management Plan		40,073.57						40,073.57
Costs Associated With a Full Service Maintenance								-
and Asset Management Program for Water								-
Storage Vessels	2,796.58	-					2,796.58	-
Various Imp. to the Peahala Park Water Tower		271,734.18						271,734.18
Replace Various Water & Sewer Mains		2,011,560.78			3,000.00			2,008,560.78
PAGE TOTALS	1,906,681.85	3,618,528.63	-	185,612.20	178,074.70	-	1,917,781.85	3,614,966.13

Sheet 52

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other (Enter as (-) for Negative)	Expended	Cancelled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,906,681.85	3,618,528.63	-	185,612.20	178,074.70	-	1,917,781.85	3,614,966.13
Acquisition of Excavator for W/S Dept.	2,448.00	-					2,448.00	-
Replacement of Various Water Mains	34,372.12	-					34,372.12	-
Construction of a Water Treatment Plant and Well Building		3,447,782.50			114,186.54			3,333,595.96
Sanitary Sewer Mains		1,129,617.07		5,789,712.00	5,886,983.50			1,032,345.57
Acquisition of Equipment		-		42,948.75	42,948.75			-
Replacement of Various Water Mains		2,000,000.00						2,000,000.00
Replacement of Various Water Mains	490,747.32	999,000.00			1,276,688.41		13,058.91	200,000.00
		-						-
		-						-
PAGE TOTALS	2,434,249.29	11,194,928.20	-	6,018,272.95	7,498,881.90	-	1,967,660.88	10,180,907.66

Sheet 52.1

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other (Enter as (-) for Negative)	Expended	Cancelled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,434,249.29	11,194,928.20	-	6,018,272.95	7,498,881.90	-	1,967,660.88	10,180,907.66
PAGE TOTALS	2,434,249.29	11,194,928.20	-	6,018,272.95	7,498,881.90	-	1,967,660.88	10,180,907.66

Sheet
52.2

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other (Enter as (-) for Negative)	Expended	Cancelled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,434,249.29	11,194,928.20	-	6,018,272.95	7,498,881.90	-	1,967,660.88	10,180,907.66
PAGE TOTALS	2,434,249.29	11,194,928.20	-	6,018,272.95	7,498,881.90	-	1,967,660.88	10,180,907.66

Sheet
52.3

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other (Enter as (-) for Negative)	Expended	Cancelled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,434,249.29	11,194,928.20	-	6,018,272.95	7,498,881.90	-	1,967,660.88	10,180,907.66
TOTALS	2,434,249.29	11,194,928.20	-	6,018,272.95	7,498,881.90	-	1,967,660.88	10,180,907.66

Sheet 52.4

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

WATER/SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2025	XXXXXXXXXX	743,456.97
Received from 2025 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2025	743,456.97	XXXXXXXXXX
	743,456.97	743,456.97

WATER/SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2025	XXXXXXXXXX	
Received from 2025 Budget Appropriation*	XXXXXXXXXX	
Received from 2025 Emergency Appropriation*	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2025	-	XXXXXXXXXX
	-	-

*The full amount of the 2025 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

WATER/SEWER UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2025 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2025 or Prior Years
	-	-	-	-

WATER/SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2025

	Debit	Credit
Balance - January 1, 2025	XXXXXXXXXX	114,641.86
Premium on Sale of Bonds	XXXXXXXXXX	3,174.19
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Miscellaneous		
Premium on Sale of Notes		2,866.60
NJ I-Bank Earnings Credits		2,598.77
Appropriated to Finance Improvement Authorization		XXXXXXXXXX
Appropriation to 2025 Budget Revenue		XXXXXXXXXX
Balance - December 31, 2025	123,281.42	XXXXXXXXXX
	123,281.42	123,281.42