

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,
 - f) 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
 - i) 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
 - j) 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
 - m) 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.**
- 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	Elsinboro Township, Salem County		
Full Name of Municipality	TOWNSHIP OF ELSINBORO		
County of Municipality	SALEM		
Name of Municipality	EL SINBORO		
Type	TOWNSHIP		
Governing Body Type	COMMITTEEPERSONS		
Location	619 Salem/ Fort Elfsborg Road		
Address	Salem, NJ 08079		
Address			
Phone	(856)935-2200		
Fax	(856)935-9011		
Clerk	John Willadsen		Cert #
Tax Collector	Elizabeth Wallender		T-1404
Chief Financial Officer	Kelsey Santogrossi		N-1823
Registered Municipal Accountant	Raymond Colavita		423
Municipal Attorney	Vigilante Law Firm		
Website URL for Publishing	elsinborotownship.com		
Date of Website Posting	9th	April	4/9/2026
On-line Publication for Publishing			5/4/2026
Date of On-line Publication Posting			
	Day	Month	
Date of Introduction	6th	April	4/6/2026
Date of Public Hearing	4th	May	5/4/2026
Time of Public Hearing	6:30		
Net Valuation Taxable Current		115,848,100	
Net Valuation Taxable Prior		116,105,200	
		(257,100)	

Budget Year	2026	Budget Year Type:	Calendar Year
Municipal Code	1703		

How many utilities does municipality have?*	1			*One (1) utility listed by default. Select "0"			
Utility #	Utility Name	Utility Type	Ca				
Utility 1			<table border="1"> <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	Hidden



Date of Original Appt.

1/1/2026

25 day(s) between publication and hearing

28 day(s) between intro and hearing

Calendar or State Fiscal

if you do not have any utilities.

Capital Improvement Program

3

2026

2028

Revenues to "Expanded" only as needed.

Revenues.

Special Items of Revenue.

Appropriations.

Appropriations.

1.

2026 Municipal Budget

of the TOWNSHIP of ELSINBORO County of
 SALEM for the fiscal year 2026.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2026		2025
1. Surplus	276,000.00		252,260.92
2. Total Miscellaneous Revenues	133,699.75		268,415.94
3. Receipts from Delinquent Taxes	35,000.00		35,000.00
4. a) Local Tax for Municipal Purposes	516,224.18		508,492.07
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	516,224.18		508,492.07
Total General Revenues	960,923.93		1,064,168.93

Summary of Appropriations	2026 Budget		Final 2025 Budget
1. Operating Expenses: Salaries & Wages	126,560.00		92,292.00
Other Expenses	535,018.59		696,408.94
2. Deferred Charges & Other Appropriations	13,802.00		13,712.00
3. Capital Improvements	45,000.00		45,000.00
4. Debt Service (Include for School Purposes)			
5. Reserve for Uncollected Taxes	240,543.34		216,755.99
Total General Appropriations	960,923.93		1,064,168.93
Total Number of Employees			

2026 Dedicated		Utility Budget		
Summary of Revenues	Anticipated			
	2026		2025	
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2026 Budget		Final 2025 Budget
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2026 Dedicated		Utility Budget		
Summary of Revenues	Anticipated			
	2026		2025	
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2026 Budget		Final 2025 Budget
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2026 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		2026		2025
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2026 Budget	Final 2025 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2026 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2026 Budget	Final 2025 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2026 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2026 Budget	Final 2025 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2026 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2026 Budget	Final 2025 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				

Total Appropriations				
Total Number of Employees				

Balance of Outstanding Debt				
General				
Interest				
Principal				
Outstanding Balance				

Balance of Outstanding Debt				
Interest				
Principal				
Outstanding Balance				

**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)	720,380.59	XXXXXXXXXXXX
2	Local District School Tax		1,664,363.00
	Actual		
3	Regional School District Tax		XXXXXXXXXXXX
	Actual		
4	Regional High School Tax		XXXXXXXXXXXX
	Actual		
5	County Tax		1,515,291.34
	Actual		
6	Special District Tax		XXXXXXXXXXXX
	Actual		
7	Municipal Open Space		XXXXXXXXXXXX
	Actual		
8	Municipal Arts and Culture		XXXXXXXXXXXX
	Actual		
9	Total General Appropriations & Other Taxes	4,059,017.65	
10	Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)	444,699.75	
11	Cash Required from 2026 to Support Local Municipal Budget and Other Taxes	3,614,317.90	
12	Amount of Item 11 divided by 93.76% equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, AFS Sheet 22)		3,854,861.24
<u>Analysis of Item 12:</u>			
	Local School District Tax (Line 2 Above)	1,747,581.15	
	Regional School District Tax (Line 3 Above)	-	
	Regional High School Tax (Line 4 Above)	-	
	County Tax (Line 5 Above)	1,591,055.91	
	Special District Tax (Line 6 Above)	-	
	Municipal Open Space Tax (Line 7 Above)	-	
	Municipal Arts and Culture Tax (Line 8 Above)	-	
	Tax in Local Municipal Budget	516,224.18	
	Total Amount (Line 12)	3,854,861.24	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)		240,543.34
<u>Computation of "Tax in Local Municipal Budget"</u>			
	Item 1 - Total General Appropriations	720,380.59	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	240,543.34	
	Subtotal	960,923.93	
	Less: Item 10 - Total Anticipated Revenues	444,699.75	
	Amount to Be Raised by Taxation in Municipal Budget	516,224.18	

Local Tax for Municipal Purpose	516,224.18
Addition to Local District School Tax	
Minimum Library Tax	

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF ELSINBORO COUNTY: SALEM

<u>SEAN ELWELL</u> Mayor's Name	<u>December 31, 2027</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>SEAN ELWELL</u>	<u>12/31/2027</u>
<u>JOSEPH MC ALLISTER</u>	<u>12/31/2026</u>
<u>DOUGLAS HOGATE</u>	<u>12/31/2028</u>

Municipal Officials	
<u>John Willadsen</u> Municipal Clerk	<u>1/1/2026</u> Date of Orig. Appt.
<u>Elizabeth Wallender</u> Tax Collector	<u>T-1404</u> Cert. No.
<u>Kelsey Santogrossi</u> Chief Financial Officer	<u>N-1823</u> Cert. No.
<u>Raymond Colavita</u> Registered Municipal Accountant	<u>423</u> Lic. No.
<u>Vigilante Law Firm</u> Municipal Attorney	

Official Mailing Address of Municipality

619 Salem/ Fort Elfsborg Road
Salem, NJ 08079

Fax #: (856)935-9011

2026 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of EL SINBORO, County of SALEM

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

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

Certified by me, this 6th day of April, 2026

JOHN W
C
Salem,
Ad
Ad
(856)9
Phone

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 6th day of April, 2026

RAYMOND COLAVITA, CPA, RMA PO BOX 799
Registered Municipal Accountant Address
WILLIAMSTOWN, NJ 08094 856-629-1040
Address 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 and the total of the Local Budget Law, N.J.S.A. 40A:4-1 et seq.

Certified by me, this 6th day of

KELSEY SANTOGROS
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 ELSINBORO, County of S/

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 elsinborotownship.com on

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

The Governing Body of the TOWNSHIP of ELSINBORO does hereby approve the follow

RECORDED VOTE

(Insert Last Name)

Ayes

ELWELL
MC ALLISTER
HOGATE

Nays

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMITTEEPERSONS of the ELSINBORO, County of SALEM, on April 6th, 2026.

A Hearing on the Budget and Tax Resolution will be held at 619 Salem/ Fort Elfsborg Road, on May 6:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

ALEM _____ for the Fiscal Year 2026

April 9th _____, 2026;

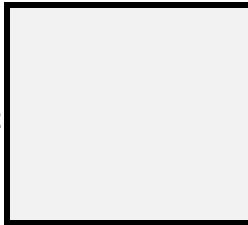
_____, 2026.

_____ing as the Budget for the year 2026:

Abstained



Absent



TOWNSHIP

4th _____, 2026 at

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)}			667,826.00
2. Appropriations excluded from "CAPS" -			XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}			52,554.59
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)			52,554.59
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	93.76%	Percent of Tax Collections	240,543.34
		Building Aid Allowance 2026 - \$	[REDACTED]
		for Schools-State Aid 2025 - \$	[REDACTED]
4. Total General Appropriations (Item 9, Sheet 29)			960,923.93
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)			444,699.75
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)			516,224.18
(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	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	1,064,168.93	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	1,064,168.93	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	995,583.79	-	-	-	-	-	-
Reserved	68,585.14	-	-	-	-	-	-
Unexpended Balances Canceled	-	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	1,064,168.93	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	1,064,168.93
Cap Base Adjustment:	
Subtotal	1,064,168.93
Exceptions Less:	
Total Other Operations	
Total Uniform Construction Code	
Total Interlocal Service Agreement	
Total Additional Appropriations	
Total Capital Improvements	45,000.00
Total Debt Service	
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	147,348.94
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	216,755.99
Total Exceptions	409,104.93
Amount on Which CAP is Applied	655,064.00
2.0% CAP	13,101.28
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	668,165.28

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		668,165.28
Additions:		
New Construction (Assessor Certification)		1,884.78
2024 Cap Bank Available		9,288.31
2025 Cap Bank Available		13,521.48
Total Additions		24,694.57
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	692,859.85
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	9,825.96
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	702,685.81
Total General Appropriations for Municipal Purposes		667,826.00
<i>(Sheet 19, H-1)</i>		
Over or (Under) Appropriations Cap		(34,859.81)

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 _____

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. _____

Budgeted Group Insurance - Inside CAP _____

Budgeted Group Insurance - Utilities _____

Budgeted Group Insurance - Outside CAP _____

TOTAL _____ - _____

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

Health Benefits Waiver _____

Salaries and Wages _____

"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)	1,734
Amount Used in CY 2026	_____
Balance to Expire	<u>1,734</u>

2024

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2027)	8,153
Amount Used in CY 2026	_____
Balance to Carry Forward (CY 2027)	<u>8,153</u>

2025

Maximum Allowable Amount to be Raised by Taxation	508,492
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	508,492
Amount Used in CY 2026	_____
Balance to Carry Forward (CY 2027 - CY2028)	<u>-</u>

2026

Maximum Allowable Amount to be Raised by Taxation	-
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029)	-

Total Levy CAP Bank 8,153



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	508,492.07
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>508,492.07</u>
Plus 2% CAP Increase	<u>10,169.84</u>
ADJUSTED TAX LEVY	<u>518,661.91</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>518,661.91</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

518,661.91

Exclusions:

- Allowable Shared Service Agreements Increase
- Allowable Health Insurance Costs Increase
- Allowable Pension Obligations Increases
- Allowable LOSAP Increase
- Allowable Capital Improvements Increase
- Allowable Debt Service and Capital Leases Inc.
- Recycling Tax appropriation
- Deferred Charge to Future Taxation Unfunded
- Current Year Deferred Charges: Emergencies

Add Total Exclusions

-

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions

ADJUSTED TAX LEVY

518,661.91

Additions:

- New Ratables - Increase for new construction 431,300
- Prior Year's Local Purpose Tax Rate (per \$100) 0.437
- New Ratable Adjustment to Levy 1,884.78
- Amounts approved by Referendum
- Levy CAP Bank Applied

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

520,546.69

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

516,224.18

OVER OR (UNDER) 2% LEVY CAP

(4,322.51)

(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	276,000.00	252,260.92	252,260.92
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	276,000.00	252,260.92	252,260.92
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	1,104.00	1,104.00	1,104.00
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110			
Other	08-109			
Interest and Costs on Taxes	08-112			
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			

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	1,104.00	1,104.00	1,104.00

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			
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	-	-	-

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	-	-	-

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
				-
CLEAN COMMUNITIES PROGRAM	10-770	4,000.00	4,000.00	4,000.00
RESERVE FOR CLEAN COMMUNITIES PROGRAM	10-770		776.49	776.49
MUNICIPAL ALLIANCE ON ALCOHOLISM & DRUG ABUSE	10-703	1,382.75	1,382.75	1,382.75
RESERVE FOR JIF HEALTH & WELLNESS INCENTIVE	10-715		815.00	815.00
RESERVE FOR JIF SAFETY INCENTIVE GRANT	10-715		10,559.52	10,559.52
RESERVE FOR JIF CYBER RISK PROGRAM	10-716		2,815.18	2,815.18
RESERVE FOR JIF SAFETY GRANT	10-719			-
RESERVE FOR COMMUNITY FOUNDATION OF				-
NEW JERSEY				-
SALEM COUNTY HEALTH & WELLNESS FUND	10-717			-
RESERVE FOR MUNICIPAL STORMWATER REGULATION PROGRAM	10-720		50,000.00	50,000.00
AMERICAN RESCUE PLAN - FIRE FIGHTER	10-672		75,000.00	75,000.00
AMERICAN RESCUE PLAN	10-671			-
JIF SAFETY INCENTIVE GRANT	10-715	3,000.00		-
JIF OPTIONAL SAFETY GRANT	10-719	750.00		-
JIF HEALTH & WELLNESS INCENTIVE	10-715	500.00		-
JIF EPL & CYBER PROGRAM	10-716	1,000.00		-
				-

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
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
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	10,632.75	145,348.94	145,348.94

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	-	-	-

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	276,000.00	252,260.92	252,260.92
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	1,104.00	1,104.00	1,104.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	121,963.00	121,963.00	121,962.98
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
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	10,632.75	145,348.94	145,348.94
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	-	-	-
Total Miscellaneous Revenues	13-099	133,699.75	268,415.94	268,415.92
4. Receipts from Delinquent Taxes	15-499	35,000.00	35,000.00	68,137.91
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	444,699.75	555,676.86	588,814.75
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	516,224.18	508,492.07	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	516,224.18	508,492.07	614,192.90
7. Total General Revenues	13-299	960,923.93	1,064,168.93	1,203,007.65

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
GENERAL ADMINISTRATION						-		-
OTHER EXPENSES	20-100	2	3,500.00	3,500.00		3,500.00	2,597.90	902.10
TOWNSHIP CLERK						-		-
SALARIES & WAGES	20-120	1	21,000.00	1,000.00		1,000.00		1,000.00
OTHER EXPENSES	20-120	2	5,000.00	25,000.00		25,000.00	24,392.12	607.88
MAYOR & COMMITTEE						-		-
SALARIES & WAGES	20-110	1	19,220.00	18,827.00		18,827.00	18,827.00	-
OTHER EXPENSES	20-110	2	7,500.00	7,500.00		7,500.00	4,417.81	3,082.19
FINANCIAL ADMINISTRATION (TREASURY)						-		-
SALARIES & WAGES	20-130	1	12,687.00	1,000.00		1,000.00	1,000.00	-
OTHER EXPENSES	20-130	2	8,333.00	20,000.00		22,200.00	21,936.00	264.00
AUDIT SERVICES						-		-
OTHER EXPENSES	20-135	2	31,475.00	30,000.00		30,000.00	29,975.00	25.00
TAX ASSESSMENT ADMINISTRATION						-		-
SALARIES & WAGES	20-150	1	13,932.00	13,665.00		13,665.00	13,659.00	6.00
OTHER EXPENSES	20-150	2				-		-
MISCELLANEOUS OTHER EXPENSES	20-150	2	1,500.00	1,500.00		3,100.00	2,820.16	279.84
REVENUE ADMINISTRATION (TAX COLLECTION)						-		-
SALARIES & WAGES	20-145	1	25,848.00	25,341.00		25,341.00	23,484.58	1,856.42
OTHER EXPENSES	20-145	2	8,000.00	8,000.00		8,000.00	5,980.50	2,019.50

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
LIQUIDATION OF TAX TITLE LIENS AND						-		-
FORECLOSED PROPERTY						-		-
OTHER EXPENSES	20-145	2	1,500.00	1,500.00		500.00	420.00	80.00
LEGAL SERVICES						-		-
OTHER EXPENSES	20-155	2	8,500.00	8,500.00		8,500.00	5,758.00	2,742.00
ENGINEERING SERVICES & COSTS						-		-
OTHER EXPENSES	20-165	2	6,500.00	6,500.00		6,500.00	1,578.50	4,921.50
						-		-
INSURANCE - (N.J.S.A. 40A: 4-45.3)						-		-
LIABILITY & WORKERS COMPENSATION INS	23-210	2	44,310.00	44,500.00		44,500.00	43,686.00	814.00
						-		-
LAND USE ADMINISTRATION						-		-
(N.J.S.A. 40A:55D-1)						-		-
PLANNING BOARD						-		-
SALARIES & WAGES	21-180	1	1,211.00	1,211.00		1,211.00	100.00	1,111.00
OTHER EXPENSES	21-180	2	5,000.00	5,000.00		3,450.00	126.98	3,323.02
ZONING OFFICER						-		-
SALERIES & WAGES	21-185	1	3,129.00	3,067.00		3,067.00	3,057.00	10.00
OTHER EXPENSES	21-185	2	50.00	50.00		50.00		50.00
						-		-

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 COMPANY	25-255	2	42,136.00	41,310.00		41,310.00	41,310.00	-
EMS	25-260	2	500.00			-		-
POLICE						-		-
SALARIES & WAGES	25-240	1	50.00	50.00		50.00		50.00
OTHER EXPENSES	25-240	2	124,940.00	122,000.00		122,000.00	112,397.00	9,603.00
OFFICER OF EMERGENCY MANAGEMENT						-		-
SALARIES & WAGES	25-252	1	4,600.00	4,510.00		4,510.00	3,375.00	1,135.00
OTHER EXPENSES	25-252	2	700.00	700.00		700.00	499.43	200.57
						-		-
PUBLIC WORKS FUNCTION						-		-
PUBLIC BUILDINGS & GROUNDS						-		-
SALARIES & WAGES	26-310	1	4,390.00	4,304.00		4,304.00	3,419.41	884.59
OTHER EXPENSES	26-310	2	20,000.00	20,000.00		20,000.00	19,025.02	974.98
STREET & ROAD MAINTENANCE						-		-
OTHER EXPENSES	26-290	2	22,000.00	22,000.00		22,000.00	16,836.79	5,163.21
RECYCLING PROGRAM						-		-
OTHER EXPENSES	26-305	2	41,820.00	41,000.00		41,000.00	33,401.79	7,598.21
SOLID WASTE COLLECTION						-		-
OTHER EXPENSES - CONTRACTUAL	26-305	2	71,200.00	70,000.00		70,000.00	61,253.00	8,747.00
						-		-

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
						-		-
UTILITY EXPENSES AND BULK PURCHASES						-		-
STREET LIGHTING						-		-
OTHER EXPENSES	31-435	2	24,500.00	23,500.00		23,500.00	23,358.83	141.17
						-		-
LANDFILL/SOLID WASTE DISPOSAL						-		-
OTHER EXPENSES	32-465	2	37,000.00	35,500.00		35,500.00	29,931.96	5,568.04
						-		-
HEALTH & HUMAN SERVICES FUNCTIONS						-		-
BOARD OF HEALTH						-		-
SALERIES & WAGES	27-330	1	1,500.00	696.00		946.00	930.00	16.00
						-		-
DOG REGULATION - ANIMAL CONTROL						-		-
OTHER EXPENSES	27-340	2	9,000.00	9,000.00		9,000.00	8,658.00	342.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
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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
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	18,993.00	18,621.00		18,621.00	18,410.00	211.00
Other Expenses	22-195	2	2,500.00	2,500.00		2,500.00	89.70	2,410.30
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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		654,024.00	641,352.00	-	642,852.00	576,712.48	66,139.52
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		654,024.00	641,352.00	-	642,852.00	576,712.48	66,139.52
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	126,560.00	92,292.00	-	92,542.00	86,261.99	6,280.01
Other Expenses (Including Contingent)	34-201	2	527,464.00	549,060.00	-	550,310.00	490,450.49	59,859.51

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

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	4,596.00	4,687.00		4,687.00	4,687.00	-
Social Security System (O.A.S.I.)	36-472	9,206.00	9,025.00		7,525.00	6,618.46	906.54
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475				-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225				-		-
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477				-		-
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	13,802.00	13,712.00	-	12,212.00	11,305.46	906.54
(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	667,826.00	655,064.00	-	655,064.00	588,017.94	67,046.06

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		-	-	-	-	-	-

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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		-	-	-	-	-	-

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
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	2		1,539.08		1,539.08		1,539.08
					-	-		-
CLEAN COMMUNITIES GRANT - CONTRACTUAL	41-770	2		4,000.00		4,000.00	4,000.00	-
RESERVE FOR CLEAN COMMUNITIES		2		776.49		776.49	776.49	-
MUNICIPAL ALLIANCE FOR DRUG FREE NJ						-	-	-
OTHER EXPENSES	41-703	2	1,843.67	1,382.75		1,382.75	1,382.75	-
MATCHING SHARE		2	460.92	460.92		460.92	460.92	-
RESERVE FOR JIF HEALTH WELLNESS						-	-	-
INCENTIVE PROGRAM	41-715	2		815.00		815.00	815.00	-
RESERVE FOR JIF SAFETY INCENTIVE GRANT	41-712	2		10,559.52		10,559.52	10,559.52	-
RESERVE FOR JIF CYBER RISK PROGRAM	41-716	2		2,815.18		2,815.18	2,815.18	-
RESERVE FOR JIF SAFETY GRANT	41-719	2				-	-	-
RESERVE FOR COMMUNITY FOUNDATION OF NJ						-	-	-
SALEM CO. HEALTH & WELLNESS FUND	41-717	2				-	-	-
AMERICAN RESCUE PLAN FIRE FIGHTING EQUIP	41-672	2		75,000.00		75,000.00	75,000.00	-
AMERICAN RESCUE PLAN	41-671	2				-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
MUNICIPAL STORMWATER REGULATION PROGRAM	41-720	2		50,000.00		50,000.00	50,000.00	-
JIF SAFETY INCENTIVE GRANT	40-715	2	3,000.00			-	-	-
JIF OPTIONAL SAFETY GRANT	41-719	2	750.00			-	-	-
JIF HEALTH & WELLNESS INCENTIVE	41-715	2	500.00			-	-	-
JIF EPL & CYBER PROGRAM	41-716	2	1,000.00			-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

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		7,554.59	147,348.94	-	147,348.94	145,809.86	1,539.08
Total Operations - Excluded from "CAPS"	34-305		7,554.59	147,348.94	-	147,348.94	145,809.86	1,539.08
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	7,554.59	147,348.94	-	147,348.94	145,809.86	1,539.08

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		45,000.00	45,000.00	-	45,000.00	45,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925					-		XXXXXXXXXX
Interest on Bonds	45-930					-		XXXXXXXXXX
Interest on Notes	45-935					-		XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Principal & Interest Payments	45-942					-		XXXXXXXXXX
						-		XXXXXXXXXX
LOAN REPAY. FOR PRINCIPAL & INTEREST	45-940	2				-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & 40A:4-	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		52,554.59	192,348.94	-	192,348.94	190,809.86	1,539.08

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925				-		XXXXXXXXXX
Interest on Bonds	48-930				-		XXXXXXXXXX
Interest on Notes	48-935				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School -	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407				-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409	-	-	-	-	-	XXXXXXXXXX
(K) District School Purposes {Items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	52,554.59	192,348.94	-	192,348.94	190,809.86	1,539.08
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	720,380.59	847,412.94	-	847,412.94	778,827.80	68,585.14
(M) Reserve for Uncollected Taxes	50-899	240,543.34	216,755.99	XXXXXXXXXX	216,755.99	216,755.99	XXXXXXXXXX
9. Total General Appropriations	34-499	960,923.93	1,064,168.93	-	1,064,168.93	995,583.79	68,585.14

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	667,826.00	655,064.00	-	655,064.00	588,017.94	67,046.06
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	-	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	-	-	-	-	-	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	7,554.59	147,348.94	-	147,348.94	145,809.86	1,539.08
Total Operations Excluded from "CAPS"	34-305	7,554.59	147,348.94	-	147,348.94	145,809.86	1,539.08
(C) Capital Improvements	44-999	45,000.00	45,000.00	-	45,000.00	45,000.00	-
(D) Municipal Debt Service	45-999	-	-	-	-	-	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	240,543.34	216,755.99	XXXXXXXXXX	216,755.99	216,755.99	XXXXXXXXXX
Total General Appropriations	34-499	960,923.93	1,064,168.93	-	1,064,168.93	995,583.79	68,585.14

DEDICATED UTILITY BUDGET

10. DEDICATED REVENUES FROM UTILITY	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	-	-	-
Rents	08-503			
Miscellaneous	08-505			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total Utility Revenues	08-599	-	-	-

DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR 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				-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR 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			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540				-		-
Social Security System (O.A.S.I.)	55-541				-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL UTILITY APPROPRIATIONS	55-599	-	-	-	-	-	-

DEDICATED ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2026 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income:

Community "Esinboro Day"
 Developer's Escrow
 Recycling Program

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	1,724,572.51
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	78,120.19
Tax Title Lien Receivable	214,622.60
Property Acquired by Tax Title Lien Liquidation	131,400.00
Other Receivables	10,797.96
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	2,159,513.26
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	973,965.07
Reserves for Receivables	434,940.75
Surplus	750,607.44
Total Liabilities, Reserves and Surplus	2,159,513.26

School Tax Levy Unpaid	693,635.18
Less: School Tax Deferred	299,185.50
*Balance Included in Above "Cash Liabilities"	394,449.68

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	716,692.33	695,178.29
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 96.76%, 2024: 97.28%)	3,577,091.29	3,523,883.51
Delinquent Taxes	68,137.91	64,159.91
Other Revenues and Additions to Income	416,352.62	259,878.32
Total Funds	4,778,274.15	4,543,100.03
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	847,412.94	691,686.59
School Taxes (Including Local and Regional)	1,664,363.00	1,615,886.00
County Taxes (Including Added Tax Amounts)	1,515,291.38	1,500,507.63
Special District Taxes		
Other Expenditures and Deductions from Income	599.39	18,327.48
Total Expenditures and Tax Requirements	4,027,666.71	3,826,407.70
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	4,027,666.71	3,826,407.70
Surplus Balance, December 31	750,607.44	716,692.33

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	750,607.44
Current Surplus Anticipated in 2026 Budget	276,000.00
Surplus Balance Remaining	474,607.44

(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 ELSINBORO
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Mayor and Township Committee of the Township of Elsinboro present herewith the capital budget for 2026 and the three-year capital improvement program for the years 2026 through 2028. The anticipated capital project activity for 2026 constitutes one project, which is shown on page 40B. There will be \$45,000 appropriated to increase the capital improvement fund for future funding of various general improvements. The current capital budget does not include any appropriations. This capital budget and capital improvement program are, in the opinion of the members of the Township Committee, warranted and considered to be the best interest of the Township residents.

CAPITAL BUDGET (Current Year Action) 2026

Local Unit TOWNSHIP OF ELSINBORO

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	
		-							
VARIOUS IMPROVEMENTS		45,000.00				45,000.00			
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TOTAL - THIS PAGE	XXXXX	45,000.00	-	-	45,000.00	-	-	-	-

CAPITAL BUDGET (Current Year Action) 2026

Local Unit TOWNSHIP OF ELSINBORO

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

CAPITAL BUDGET (Current Year Action) 2026

Local Unit TOWNSHIP OF ELSINBORO

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	45,000.00	-	-	45,000.00	-	-	-	-

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

Local Unit

TOWNSHIP OF ELSINBORO

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2026	5b 2027	5c 2028	5d	5e	5f
		-							
VARIOUS IMPROVEMENTS		45,000.00		45,000.00					
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TOTAL - THIS PAGE	XXXXX	45,000.00	XXXXXXXXXX	45,000.00	-	-	-	-	-

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

Local Unit

TOWNSHIP OF ELSINBORO

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

Local Unit

TOWNSHIP OF ELSINBORO

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2026	5b 2027	5c 2028	5d	5e	5f
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TOTAL - ALL PROJECTS	XXXXX	45,000.00	XXXXXXXXXX	45,000.00	-	-	-	-	-

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

Local Unit

TOWNSHIP OF ELSINBORO

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	
	-			-							
VARIOUS IMPROVEMENTS	45,000.00			45,000.00							
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TOTAL - THIS PAGE	45,000.00	-	-	45,000.00	-	-	-	-	-	-	-

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

Local Unit

TOWNSHIP OF ELSINBORO

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	45,000.00	-	-	45,000.00	-	-	-	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 654,024.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 13,802.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 7,554.59
(c) Capital Improvements	44-999	\$ 45,000.00
(d) Municipal Debt Service	45-999	\$ -
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 240,543.34
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 960,923.93

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 ELSINBORO

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				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				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:										
Rate Assessed:					\$					XXXXXXXXXX
Total Tax Collected to date:					\$					XXXXXXXXXX
Total Expended to date:					\$					
Total Acreage Preserved to date:										XXXXXXXXXX
Recreation land preserved in 2025:										XXXXXXXXXX
Farmland preserved in 2025:										-
					Total Trust Fund Appropriations:	54-499	-	-	-	-

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

Contracting Unit: TOWNSHIP OF ELSINBORO

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.

6-Apr-26
Date

muclerk@elsinborotownship.com
Clerk of the Governing Body