

2026 MUNICIPAL BUDGET

Municipal Budget of the _____ Borough of Gibbsboro Borough, County of Camden for the Fiscal Year 2026

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

22nd 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 23rd day of April, 2026

DocuSigned by:
Amy Troxel
Clerk
49 Kirkwood Road
Address
Gibbsboro, NJ 08026
Address
856-783-6655
Phone Number

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

Certified by me, this 23rd day of April, 2026

DocuSigned by:
Leon Costello
Registered Municipal Accountant
Ocean City, NJ 08226
Address
1535 Haven Avenue
Address
609-399-6333
Phone Number

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

Certified by me, this 22nd day of April, 2026

DocuSigned by:
Albert Stanley
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: _____,

By: _____

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

Contracting Unit: Gibbsboro Borough

Year Ending: December 31, 2026

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



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

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

04/23/2026
Date

DocuSigned by:
Amy Troxel
B8C0B20A0C84E8...
Clerk of the Governing Body

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF GIBBSBORO

COUNTY: CAMDEN

Edward G. Campbell	December 31, 2027
Mayor's Name	Term Expires

Municipal Officials	
Amy Troxel	1/6/2021
Municipal Clerk	Date of Orig. Appt.
Kevin Hatch	C - 2078
Tax Collector	Cert. No.
Albert Stanley	T - 8318
Chief Financial Officer	Cert. No.
Leon P. Costello, CPA, RMA	N - 0758
Registered Municipal Accountant	Cert. No.
Salvatore J. Siciliano	393
Municipal Attorney	Lic. No.

Official Mailing Address of Municipality

 BOROUGH HALL

 49 KIRKWOOD ROAD

 GIBBSBORO, NJ 08026

Fax #: (856) 782-8694

Governing Body Members	
Name	Term Expires
Andrew Parsinitz	12/31/2028
Brandon Boots (temporary appointment)	12/31/2026
Fred Deterding	12/31/2026
Marianne Colavita (unexpired)	12/31/2026
Glenn Werner	12/31/2027
John Ritz	12/31/2027

Sheet A

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of GIBBSBORO, County of CAMDEN for the Fiscal Year 2026

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2026;

Be it Further Resolved, that said Budget be published on the official website https://gibbsborotownhall.com/legal-notices/ on April 23rd, 2026;

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

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

RECORDED VOTE

(Insert Last Name)

Ayes

**BOOTS
PARSINITZ
RITZ
WERNER**

Nays

Abstained

Absent

**DETERDING
COLAVITA**

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of GIBBSBORO, County of CAMDEN, on April 22nd, 2026.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH HALL, on May 27th, 2026 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2026
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	2,816,117.98
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	1,285,351.31
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	1,285,351.31
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	268,174.24
97.60% Percent of Tax Collections	
Building Aid Allowance 2026 - \$	[REDACTED]
for Schools-State Aid 2025 - \$	[REDACTED]
4. Total General Appropriations (Item 9, Sheet 29)	4,369,643.53
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	1,595,717.01
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)	2,773,926.52
(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	SEWER Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	4,762,374.56	485,899.53	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	3,081,978.94						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	7,844,353.50	485,899.53	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	7,712,427.07	393,150.12	-	-	-	-	-
Reserved	131,866.43	65,000.04	-	-	-	-	-
Unexpended Balances Canceled	60.00	27,749.37	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	7,844,353.50	485,899.53	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2025	4,782,374.56	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	2,749,215.92
Subtotal	4,782,374.56		
Exceptions Less:		Additions:	
Total Other Operations		New Construction (Assessor Certification)	12,946.83
Total Uniform Construction Code		2024 Cap Bank Available	-
Total Interlocal Service Agreement		2025 Cap Bank Available	14,445.87
Total Additional Appropriations			
Total Capital Improvements	25,000.00		
Total Debt Service	703,677.62	Total Additions	27,392.70
Transferred to Board of Education	74,454.39		
Type I School Debt		Maximum Appropriations within "CAPS" Sheet 19 @ 2.0%	2,776,608.62
Total Public & Private Programs	1,031,793.00		
Judgements		Additional Increase to COLA rate. 3.5%	
Total Deferred Charges		Amount of Increase allowable. 1.5%	40,429.65
Cash Deficit			
Reserve for Uncollected Taxes	252,139.82	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	2,817,038.27
Total Exceptions	2,087,064.83		
Amount on Which CAP is Applied	2,695,309.73	Total General Appropriations for Municipal Purposes	2,816,117.98
2.0% CAP	53,906.19	(Sheet 19, H-1)	
Allowable Operating Appropriations before		Over or (Under) Appropriations Cap	(920.29)
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	2,749,215.92		

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 \$ 337,572.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 42,000.00

295,572.00

Budgeted Group Insurance - Inside CAP 229,332.00

Budgeted Group Insurance - Utilities -

Budgeted Group Insurance - Outside CAP 66,240.00

TOTAL 295,572.00

Instead of receiving Health Benefits, 2 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver 5,000.00

Salaries and Wages \$ 5,000.00

"2010" LEVY CAP BANKS:

2023

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026)	<u>-</u>
Amount Used in CY 2026	<u>-</u>
Balance to Expire	<u><u>-</u></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)	<u>16,188</u>
Amount Used in CY 2026	<u>16,188</u>
Balance to Carry Forward (CY 2027)	<u><u>16,188</u></u>

2025

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	<u>2,627,895</u>
Amount Used in CY 2026	<u>2,597,826</u>
Balance to Carry Forward (CY 2027 - CY2028)	<u><u>30,069</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)	<u>-</u>
	<u>-</u>
	<u>-</u>

Total Levy CAP Bank 46,257

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	2,597,825.86
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>2,597,825.86</u>
Plus 2% CAP Increase	<u>51,956.52</u>
ADJUSTED TAX LEVY	<u>2,649,782.38</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>2,649,782.38</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

2,649,782.38

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	70,354.00
Allowable Pension Obligations Increases	5,007.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	25,000.00
Allowable Debt Service and Capital Leases Inc.	1,682.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	44,000.00

Add Total Exclusions

146,043.00

Less Cancelled or Unexpended Waivers

60.00

Less Cancelled or Unexpended Exclusions

ADJUSTED TAX LEVY

2,795,765.38

Additions:

New Ratables - Increase for new construction	1,119,000
Prior Year's Local Purpose Tax Rate (per \$100)	<u>1.157</u>
New Ratable Adjustment to Levy	12,946.83
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

2,808,712.21

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

2,773,926.52

OVER OR (UNDER) 2% LEVY CAP

(34,785.69)

(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	797,000.00	700,000.00	700,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102	163,000.00		
Total Surplus Anticipated	08-100	960,000.00	700,000.00	700,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	5,000.00	5,000.00	5,376.00
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	71,000.00	50,000.00	76,189.54
Other	08-109			
Interest and Costs on Taxes	08-112	30,000.00	30,000.00	35,100.69
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	106,000.00	85,000.00	116,666.23

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	150,000.00	50,000.00	273,932.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	150,000.00	50,000.00	273,932.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

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
				-
Recycling Tonnage Grant	10-569			-
Clean Communities Program	10-602		6,520.44	6,520.44
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-503	22,575.00	22,570.00	22,570.00
Camden County Open Space - Round 24 Recreation Facility	10-871		25,000.00	25,000.00
County Recreation Facility Enhancement Program	10-871			-
NJFS Community Forestry	10-599			-
Alcohol Rehabilitation	10-501			-
Community Development Block Grant	10-856			-
Body Armor	10-505	997.01		-
DMV Inspections	10-665		40.50	40.50
New Jersey Historic Trust Grant - John Lucas House	10-591		552,094.00	552,094.00
Federal Highway Administration Grant TAP-0561(303)	10-859			-
NJ DOT Grant	10-590			-
Federal Highway Administration Grant TAP-0561(303)	10-859			-
COVID Stimulus - State ARP	10-599			-
NJ Department of Community Affairs ocal Recreational Improvement	10-558		71,000.00	71,000.00
US Deparment of Housing & Urban Development - Silver Lake Redevelopment	10-779			-
				-

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
				-
Drunk Driving Enforcement Fund	10-510			-
Stormwater Regulation Program	10-598			-
Lead Program	10-598			-
NJ DOT Grant	10-590		196,000.00	196,000.00
DCA Legislative Grant	10-588		400,000.00	400,000.00
Sherwin Williams Community Benefit	10-805		2,655,418.00	2,655,418.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	23,572.01	3,928,642.94	3,928,642.94

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	70,000.00	146,739.70	204,360.73

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	797,000.00	700,000.00	700,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	163,000.00	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	106,000.00	85,000.00	116,666.23
Total Section B: State Aid Without Offsetting Appropriations	09-001	286,145.00	286,145.00	286,145.26
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	150,000.00	50,000.00	273,932.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
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	23,572.01	3,928,642.94	3,928,642.94
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	70,000.00	146,739.70	204,360.73
Total Miscellaneous Revenues	13-099	635,717.01	4,496,527.64	4,809,747.16
4. Receipts from Delinquent Taxes	15-499		50,000.00	73,154.95
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	1,595,717.01	5,246,527.64	5,582,902.11
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	2,773,926.52	2,597,825.86	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	2,773,926.52	2,597,825.86	2,873,875.94
7. Total General Revenues	13-299	4,369,643.53	7,844,353.50	8,456,778.05

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 Government:						-		-
Mayor and Council	20-110					-		-
Salaries and Wages	20-110	1	23,000.00	23,000.00		23,000.00	22,928.00	72.00
Other Expenses	20-110	2	1,000.00	1,000.00		1,000.00	806.41	193.59
						-		-
Borough Clerk	20-120					-		-
Salaries and Wages	20-120	1	118,000.00	112,200.00		114,200.00	113,490.00	710.00
Other Expenses	20-120	2	30,000.00	30,000.00		30,000.00	27,133.79	2,866.21
						-		-
Financial Administration	20-130					-		-
Salaries and Wages	20-130	1	13,500.00	13,500.00		13,500.00	13,013.00	487.00
Other Expenses	20-130	2	14,000.00	13,500.00		13,500.00	12,337.94	1,162.06
						-		-
Audit Services	20-135					-		-
Other Expenses	20-135	2	33,000.00	32,000.00		32,000.00	32,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)						-		-
Revenue Administration (Tax Collector)	20-145					-		-
Salaries and Wages	20-145	1	19,950.00	19,451.00		19,451.00	19,451.00	-
Other Expenses	20-145	2	6,500.00	6,000.00		6,000.00	4,270.08	1,729.92
						-		-
Tax Assessment Administration	20-150					-		-
Salaries and Wages	20-150	1	13,000.00	11,000.00		11,000.00	10,000.00	1,000.00
Other Expenses	20-150	2	5,000.00	5,000.00		5,000.00	2,978.60	2,021.40
						-		-
Legal Services	20-155					-		-
Other Expenses	20-155	2	70,000.00	55,000.00		55,000.00	51,614.34	3,385.66
						-		-
Engineering Services and Costs	20-165					-		-
Other Expenses	20-165	2	30,000.00	30,000.00		22,000.00	18,585.22	3,414.78
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION						-		-
						-		-
Planning Board	21-180					-		-
Salaries and Wages	21-180	1	12,000.00	10,000.00		10,000.00	9,417.00	583.00
Other Expenses	21-180	2	13,500.00	10,000.00		11,000.00	10,427.34	572.66
Preparation of a Master Plan	21-180	2	40,000.00	40,000.00		35,000.00	31,192.22	3,807.78
						-		-
						-		-
INSURANCE:						-		-
General Liability	23-210	2	47,527.00	46,081.00		46,081.00	46,081.00	-
Workers Compensation Insurance	23-215	2	38,181.00	35,781.00		35,781.00	35,781.00	-
Employee Group Health	23-220	2	229,332.00	218,713.16		205,713.16	194,472.33	11,240.83
Other Insurance Premiums	23-211	2	39,169.00	37,484.00		37,484.00	36,483.00	1,001.00
						-		-
Health Benefits Waiver	23-222					-		-
Salaries and Wages	23-222	1	5,000.00	2,000.00		2,000.00	1,583.46	416.54
						-		-
						-		-
						-		-
						-		-

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
Municipal Court	43-490					-		-
Salaries and Wages	43-490	1	13,000.00	11,500.00		11,500.00	9,848.00	1,652.00
Other Expenses	43-490	2	7,000.00	7,000.00		7,000.00	4,720.05	2,279.95
Audubon - Interlocal	43-490	2	41,714.96	42,000.00		42,000.00	41,744.46	255.54
						-		-
Public Defender (P.L. 1997, C. 256)	43-495					-		-
Salaries and Wages	43-495	1	4,000.00	3,600.00		3,600.00	3,015.00	585.00
						-		-
						-		-
PUBLIC SAFETY:						-		-
Fire	25-265					-		-
Other Expenses:	25-265	2				-		-
Fire Hydrant Service	25-265	2	62,000.00	58,000.00		60,000.00	59,807.88	192.12
						-		-
Aid to Volunteer Fire Company	25-255	2	65,456.20	64,172.75		64,172.75	64,172.75	-
						-		-
Fire Safety Official	25-241					-		-
Salaries and Wages	25-241	1	4,000.00	4,080.00		4,080.00	3,618.00	462.00
Other Expenses	25-241	2	5,500.00	5,610.00		5,610.00	4,385.31	1,224.69
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY: (continued)						-		-
Police Department	25-240					-		-
Salaries and Wages	25-240	1	410,000.00	400,000.00		280,000.00	279,295.71	704.29
Other Expenses	25-240	2	125,000.00	120,000.00		215,000.00	214,597.87	402.13
						-		-
Office of Emergency Management	25-252					-		-
Salaries and Wages	25-252	1	4,000.00	4,000.00		4,000.00	3,888.00	112.00
Other Expenses	25-252	2	2,000.00	2,000.00		2,000.00	1,121.05	878.95
						-		-
Municipal Prosecutor	25-275					-		-
Salaries and Wages	25-275	1	7,000.00	6,877.00		6,877.00	5,877.00	1,000.00
						-		-
Aid to First Aid Organization	25-260	2	53,907.82	53,907.82		53,907.82	53,907.82	-
						-		-
PUBLIC WORKS:						-		-
Public Works	26-300					-		-
Salaries and Wages	26-300	1	140,000.00	120,000.00		121,000.00	117,955.65	3,044.35
Other Expenses	26-300	2	55,000.00	56,100.00		61,100.00	60,533.63	566.37
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS: (continued)						-		-
Public Buildings and Grounds	26-310					-		-
Other Expenses	26-310	2	123,000.00	115,000.00		130,000.00	121,688.57	8,311.43
						-		-
Recycling Program	26-305					-		-
Contractual	26-305	2	186,450.00	180,000.00		180,000.00	165,249.03	14,750.97
						-		-
Garbage and Trash Removal	26-305					-		-
Contractual	26-305	2	240,440.00	200,000.00		240,000.00	206,574.38	33,425.62
						-		-
						-		-
HEALTH AND HUMAN SERVICES:						-		-
Dog Regulation	27-340					-		-
Salaries and Wages	27-340	1				-		-
Other Expenses	27-340	2	14,000.00	13,000.00		13,500.00	12,957.94	542.06
						-		-
Environmental Commission	27-335					-		-
Other Expenses	27-335	2	1,500.00	1,500.00		1,500.00	600.00	900.00
						-		-
						-		-

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
Library						-		-
Salaries and Wages	29-392	1				-		-
Other Expenses	29-392	2				-		-
						-		-
Senior Citizen's Program	28-370					-		-
Other Expenses	28-370	2	1,500.00	1,500.00		1,500.00	1,493.90	6.10
						-		-
						-		-
						-		-
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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	61,000.00	58,000.00		58,000.00	53,714.00	4,286.00
Other Expenses	22-195	2	9,500.00	9,500.00		9,500.00	6,438.79	3,061.21
Plumbing Inspector	22-196					-		-
Salaries and Wages	22-196	1	8,500.00	6,000.00		6,000.00	4,875.00	1,125.00
Electrical Inspector	22-197					-		-
Salaries and Wages	22-197	1	12,000.00	10,500.00		9,000.00	4,088.46	4,911.54
Fire Inspector	22-198					-		-
Salaries and Wages	22-198	1	4,000.00	4,000.00		4,000.00	3,883.00	117.00
Fire Official - Sub Code	22-199					-		-
Salaries and Wages	22-199	1	12,000.00	10,500.00		4,500.00	2,950.00	1,550.00
Building Subcode Inspector	22-200					-		-
Salaries and Wages	22-200	1	20,000.00	18,000.00		13,000.00	9,657.00	3,343.00
						-		-
						-		-
						-		-

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
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
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
Celebration of Public Events						-		-
Other Expenses	30-420	2	35,000.00	30,000.00		30,000.00	28,543.78	1,456.22
						-		-
						-		-
UTILITY EXPENSES AND BULK PURCHASES						-		-
Street Lighting	31-435	2	60,000.00	55,000.00		57,000.00	56,393.79	606.21
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		2,590,127.98	2,423,057.73	-	2,428,057.73	2,301,641.55	126,416.18
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		2,590,127.98	2,423,057.73	-	2,428,057.73	2,301,641.55	126,416.18
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	903,950.00	848,208.00	-	718,708.00	692,547.28	26,160.72
Other Expenses (Including Contingent)	34-201	2	1,686,177.98	1,574,849.73	-	1,709,349.73	1,609,094.27	100,255.46

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					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		44,549.00	41,708.00		41,708.00	41,708.00	-
Social Security System (O.A.S.I.)	36-472		80,000.00	85,000.00		80,000.00	75,869.71	4,130.29
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		99,941.00	144,044.00		144,044.00	144,044.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		1,500.00	1,500.00		1,500.00	180.04	1,319.96
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477					-		-
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		225,990.00	272,252.00	-	267,252.00	261,801.75	5,450.25
(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		2,816,117.98	2,695,309.73	-	2,695,309.73	2,563,443.30	131,866.43

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
						-		-
Employee Group Health	23-220	2	66,240.00			-		-
						-		-
Declared State of Emergency Costs for January						-		-
2026 Storm Response & Recovery:						-		-
N.J.S.A 40A:4-45.45(b) and 40A:4-45.3(bb)	25-251	2	44,000.00			-		-
						-		-
LFB CAP Waiver:						-		-
Garbage and Trash Removal	26-305	2	118,000.00			-		-
Contractual Recycling	26-305	2	42,000.00			-		-
Public Employees' Retirement System	36-471	2	3,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
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						-		-
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						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		273,240.00	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

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

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
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
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
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				-	-	-
Safe and Secure Communities Program- P.L. 1994,	41-503					-	-	-
Chapter 220	41-503					-	-	-
Police - Match	41-503					-	-	-
Salaries and Wages	41-503	1	100,425.00	22,570.00		22,570.00	22,570.00	-
Other Expenses	41-503	2	71,556.00	165,129.00		165,129.00	165,129.00	-
Police - Salaries & Wages - Grant	41-503	1	22,575.00			-	-	-
Recycling Tonnage Grant	41-569	2				-	-	-
Camden County Open Space - Bikeway	41-871	2				-	-	-
Clean Communities Program	41-602	2		6,520.44		6,520.44	6,520.44	-
County Recreation Facility Enhancement Program	41-871	2		25,000.00		25,000.00	25,000.00	-
Alcohol Rehabilitation	41-501	2				-	-	-
Community Development Block Grant	41-856	2				-	-	-
Body Armor	41-505	2	997.01			-	-	-
New Jersey Historic Trust Grant - John Lucas House	41-591	2		552,094.00		552,094.00	552,094.00	-
DMV Inspections	41-665	2		40.50		40.50	40.50	-
						-	-	-

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								
						-	-	-
						-	-	-
NJ DCA Local Recreational Improvement	41-558	2		71,000.00		71,000.00	71,000.00	-
COVID Stimulus - State ARP	41-599	2				-	-	-
Drunk Driving Enforcement Fund	41-510	2				-	-	-
Stormwater Regulation Program	41-598	2				-	-	-
Lead Program	41-598	2				-	-	-
NJ Department of Community Affairs	41-558	2				-	-	-
Community Development Block Grant	41-856	2				-	-	-
County Recreation Facility Enhancement Program	41-871	2				-	-	-
NJ DOT Grant	41-590	2		196,000.00		196,000.00	196,000.00	-
NJ DOT Grant	41-590	2				-	-	-
NJ DOT Grant	41-590	2				-	-	-
US Dept. H & U Devel - Silver Lake Redevelopment	41-779	2				-	-	-
Sherwin Williams Community Benefit	41-805	2		2,655,418.00		2,655,418.00	2,655,418.00	-
DCA Legistative Grant	41-588	2		400,000.00		400,000.00	400,000.00	-
						-	-	-

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		195,553.01	4,093,771.94	-	4,093,771.94	4,093,771.94	-
Total Operations - Excluded from "CAPS"	34-305		468,793.01	4,093,771.94	-	4,093,771.94	4,093,771.94	-
Detail:								
Salaries & Wages	34-305	1	123,000.00	22,570.00	-	22,570.00	22,570.00	-
Other Expenses	34-305	2	345,793.01	4,071,201.94	-	4,071,201.94	4,071,201.94	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		50,000.00	25,000.00	XXXXXXXXXX	25,000.00	25,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-

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		50,000.00	25,000.00	-	25,000.00	25,000.00	-

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		180,000.00	160,000.00		160,000.00	160,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		343,000.00	430,000.00		430,000.00	430,000.00	XXXXXXXXXX
Interest on Bonds	45-930		92,900.00	24,500.00		24,500.00	24,500.00	XXXXXXXXXX
Interest on Notes	45-935		89,400.00	89,177.62		89,177.62	89,117.62	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		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	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
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						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
Total Municipal Debt Service Excluded from "CAPS"	45-999		705,300.00	703,677.62	-	703,677.62	703,617.62	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			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		61,258.30	74,454.39	XXXXXXXXXX	74,454.39	74,454.39	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		1,285,351.31	4,896,903.95	-	4,896,903.95	4,896,843.95	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		1,285,351.31	4,896,903.95	-	4,896,903.95	4,896,843.95	-
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		4,101,469.29	7,592,213.68	-	7,592,213.68	7,460,287.25	131,866.43
(M) Reserve for Uncollected Taxes	50-899		268,174.24	252,139.82	XXXXXXXXXX	252,139.82	252,139.82	XXXXXXXXXX
9. Total General Appropriations	34-499		4,369,643.53	7,844,353.50	-	7,844,353.50	7,712,427.07	131,866.43

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	2,816,117.98	2,695,309.73	-	2,695,309.73	2,563,443.30	131,866.43
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	273,240.00	-	-	-	-	-
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	195,553.01	4,093,771.94	-	4,093,771.94	4,093,771.94	-
Total Operations Excluded from "CAPS"	34-305	468,793.01	4,093,771.94	-	4,093,771.94	4,093,771.94	-
(C) Capital Improvements	44-999	50,000.00	25,000.00	-	25,000.00	25,000.00	-
(D) Municipal Debt Service	45-999	705,300.00	703,677.62	-	703,677.62	703,617.62	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	61,258.30	74,454.39	XXXXXXXXXX	74,454.39	74,454.39	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	268,174.24	252,139.82	XXXXXXXXXX	252,139.82	252,139.82	XXXXXXXXXX
Total General Appropriations	34-499	4,369,643.53	7,844,353.50	-	7,844,353.50	7,712,427.07	131,866.43

DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Operating Surplus Anticipated	08-501	169,758.06	210,899.53	210,899.53
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	169,758.06	210,899.53	210,899.53
Rents	08-503	270,000.00	275,000.00	274,919.18
Miscellaneous	08-505			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total SEWER Utility Revenues	08-599	439,758.06	485,899.53	485,818.71

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
	55-505				-		-
					-		-
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	-	155,000.00		155,000.00	155,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	-	3,164.58		3,164.58	3,164.58	XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
USDA & NJEIT Bonds & Loans	55-524	42,000.00	55,734.95		55,734.95	27,985.58	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
Unfunded Ordinance	55-544	149,258.06	142,500.00	XXXXXXXXXX	142,500.00	142,500.00	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 SEWER UTILITY APPROPRIATIONS	55-599	439,758.06	485,899.53	-	485,899.53	393,150.12	65,000.04

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: Affordable Housing NJSA 40A:12A-3

Developer's Escrow Fund; Disposal of Forfeited Property; Recycling Program; Board of Recreation Commission; Donations for Recreation Activities; Uniform Fire Safety Act Penalty Monies; Open Space, Recreation, Farmland and Historic Preservation Trust; Donations; Senior Recreation Center, Cricket Field; Parking Offenses Adjudication Act; Outside Employment of Off-Duty - Police.

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	4,999,504.26
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	-
Tax Title Lien Receivable	3,672.72
Property Acquired by Tax Title Lien Liquidation	1,140,900.00
Other Receivables	253,158.59
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	6,397,235.57
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	3,649,354.58
Reserves for Receivables	1,397,731.31
Surplus	1,350,149.68
Total Liabilities, Reserves and Surplus	6,397,235.57

School Tax Levy Unpaid	431,614.50
Less: School Tax Deferred	360,245.50
*Balance Included in Above "Cash Liabilities"	71,369.00

(Important: This appendix must be Included in advertisement of Budget.)

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	751,551.44	1,158,046.94
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 99.85%, 2024: 99.15%)	10,499,639.75	10,023,327.97
Delinquent Taxes	73,154.95	35,559.57
Other Revenues and Additions to Income	5,496,860.85	4,417,002.07
Total Funds	16,821,206.99	15,633,936.55
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	7,592,153.68	6,373,435.16
School Taxes (Including Local and Regional)	6,007,028.00	5,639,146.00
County Taxes (Including Added Tax Amounts)	1,811,037.70	1,896,046.66
Special District Taxes	59,837.93	57,122.36
Other Expenditures and Deductions from Income	1,000.00	916,634.93
Total Expenditures and Tax Requirements	15,471,057.31	14,882,385.11
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	15,471,057.31	14,882,385.11
Surplus Balance, December 31	1,350,149.68	751,551.44

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	1,350,149.68
Current Surplus Anticipated in 2026 Budget	960,000.00
Surplus Balance Remaining	390,149.68

2026
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.
If no Capital Budget is included, check the reason why:

- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.
- No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.
Check appropriate box for number of years covered, including current year:

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- years exceeding minimum time period.
- Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

**BOROUGH OF GIBBSBORO
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Borough has five projects planned for the next three years. All to be funded with debt authorized.
The following pages list the projects anticipated.

CAPITAL BUDGET (Current Year Action) 2026

Local Unit

BOROUGH OF GIBBSBORO

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	
		-							
Reconstruction of Stormwater Facilities	1	400,000.00							400,000.00
Roads, Sidewalks and Concrete Curbs	2	450,000.00							450,000.00
Design & Construction of Public Buildings	3	200,000.00				5,000.00		95,000.00	100,000.00
Fire Safety Equipment	4	600,000.00				30,000.00		570,000.00	
Purchase of Safety and Security Equipment	5	200,000.00				5,000.00		95,000.00	100,000.00
		-							
		-							
		-							
		-							
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		-							
		-							
TOTAL - THIS PAGE	XXXXX	1,850,000.00	-	-	40,000.00	-	-	760,000.00	1,050,000.00

CAPITAL BUDGET (Current Year Action) 2026

Local Unit

BOROUGH OF GIBBSBORO

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

BOROUGH OF GIBBSBORO

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	1,850,000.00	-	-	40,000.00	-	-	760,000.00	1,050,000.00

6 YEAR CAPITAL PROGRAM - 2026 to 2031
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS
 Local Unit **BOROUGH OF GIBBSBORO**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
		-							
Reconstruction of Stomwater Facilities	1	400,000.00			200,000.00	200,000.00			
Roads, Sidewalks and Concrete Curbs	2	450,000.00			250,000.00	200,000.00			
Design & Construction of Public Buildings	3	200,000.00		100,000.00		100,000.00			
Fire Safety Equipment	4	600,000.00		600,000.00					
Purchase of Safety and Security Equipment	5	200,000.00		100,000.00		100,000.00			
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TOTAL - THIS PAGE	xxxxx	1,850,000.00	XXXXXXXXXX	800,000.00	450,000.00	600,000.00	-	-	-

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

Local Unit

BOROUGH OF GIBBSBORO

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
	-			-						
Reconstruction of Stomwater Facilities	400,000.00			20,000.00			380,000.00			
Roads, Sidewalks and Concrete Curbs	450,000.00			22,500.00			427,500.00			
Design & Construction of Public Buildings	200,000.00			10,000.00			190,000.00			
Fire Safety Equipment	600,000.00			30,000.00			570,000.00			
Purchase of Safety and Security Equipment	200,000.00			10,000.00			190,000.00			
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TOTAL - THIS PAGE	1,850,000.00	-	-	92,500.00	-	-	1,757,500.00	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2026

RESOLUTION

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH
of GIBBSBORO, County of CAMDEN that the budget hereinbefore set forth is hereby
adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 2,773,926.52 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
- (d) \$ 69,131.56 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ - (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

	Ayes	Nays	
			Abstained
			Absent

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	960,000.00
Miscellaneous Revenues Anticipated	13-099	\$	635,717.01
Receipts from Delinquent Taxes	15-499	\$	-
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	2,773,926.52
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY		\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			
	07-192	\$	-
Total Revenues	13-299	\$	4,369,643.53

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 2,590,127.98
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 225,990.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 468,793.01
(c) Capital Improvements	44-999	\$ 50,000.00
(d) Municipal Debt Service	45-999	\$ 705,300.00
(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	\$ 61,258.30
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 268,174.24
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 4,369,643.53

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

BOROUGH OF GIBBSBORO

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	69,131.56	59,837.93		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	69,131.56	59,837.93	-	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:			2001		Payment of Bond Principal	54-920-2				XXXXXXXXXX	
			(Date)		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX	
Rate Assessed:		\$	0.0200		Interest on Bonds	54-930-2				XXXXXXXXXX	
Total Tax Collected to date:		\$	1,047,476.90		Interest on Notes	54-935-2				XXXXXXXXXX	
Total Expended to date:		\$	684,619.55		Reserve for Future Use	54-950-2	69,131.56	59,837.93	59,837.93	-	
Total Acreage Preserved to date:			NONE		Total Trust Fund Appropriations:	54-499	69,131.56	59,837.93	59,837.93	-	
			(Acres)								
Recreation land preserved in 2025:			NONE								
			(Acres)								
Farmland preserved in 2025:			NONE								
			(Acres)								

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

Contracting Unit: **BOROUGH OF GIBBSBORO**

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.

NONE

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.

Date

Clerk of the Governing Body