

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF ALLENTOWN

COUNTY: MONMOUTH

<u>Thomas C. Fritts</u> Mayor's Name	<u>December 31, 2027</u> Term Expires
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Municipal Officials	
<u>Laurie A. Roth</u> Municipal Clerk	<u>11/5/2015</u> Date of Orig. Appt.
<u>Danielle Lippincott</u> Tax Collector	<u>C-1849</u> Cert. No.
<u>Kinjal Patel</u> Chief Financial Officer	<u>T-8198</u> Cert. No.
<u>Michael D. Cesaro</u> Registered Municipal Accountant	<u>N-1866</u> Cert. No.
<u>Gregory Cannon, Esq.</u> Municipal Attorney	<u>20CR000504</u> Lic. No.
<div style="background-color: #e0e0e0; width: 100%; height: 100%;"></div>	

Official Mailing Address of Municipality

Borough of Allentown
P.O. Box 487
Allentown, NJ 08501

Fax #: 609-259-7530

Governing Body Members	
Name	Term Expires
<u>Erica DeKranes</u>	<u>12/31/2026</u>
<u>Nikki A. Darling</u>	<u>12/31/2027</u>
<u>Michael Drennan</u>	<u>12/31/2027</u>
<u>John A. Elder, III</u>	<u>12/31/2026</u>
<u>Martha A. Johnson</u>	<u>12/31/2028</u>
<u>Daniel Payson</u>	<u>12/31/2028</u>

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of ALLENTOWN, County of MONMOUTH 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://allentownboronj.com/publicnotices on April 27th, 2026;

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

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

RECORDED VOTE

(Insert Last Name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of ALLENTOWN, County of MONMOUTH, on April 14th, 2026.

A Hearing on the Budget and Tax Resolution will be held at Borough of Allentown, on May 12th, 2026 at 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.

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)}	2,446,599.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	695,389.01
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	695,389.01
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated 98.50% Percent of Tax Collections	110,011.99
4. Total General Appropriations (Item 9, Sheet 29)	3,252,000.00
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 60%;"> Building Aid Allowance 2026 - \$ for Schools-State Aid 2025 - \$ </div> <div style="width: 35%; text-align: right;"> 110,011.99 </div> </div>	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	1,215,899.01
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)	2,036,100.99
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	3,152,571.24	1,080,743.40	1,402,889.88	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	30,000.00	-	-	-	-	-	-
Total Appropriations	3,182,571.24	1,080,743.40	1,402,889.88	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	2,926,762.00	861,466.23	1,087,265.39	-	-	-	-
Reserved	255,809.24	196,263.83	315,151.88	-	-	-	-
Unexpended Balances Canceled	-	23,013.34	472.61	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	3,182,571.24	1,080,743.40	1,402,889.88	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	3,137,659.73
Cap Base Adjustment:	
Subtotal	<u>3,137,659.73</u>
Exceptions Less:	
Total Other Operations	8,308.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	255,771.00
Total Additional Appropriations	
Total Capital Improvements	20,000.00
Total Debt Service	166,950.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	191,176.73
Judgements	
Total Deferred Charges	50,000.00
Cash Deficit	
Reserve for Uncollected Taxes	110,000.00
Total Exceptions	<u>802,205.73</u>
Amount on Which CAP is Applied	2,335,454.00
2.0% CAP	<u>46,709.08</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	2,382,163.08

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		2,382,163.08
Additions:		
New Construction (Assessor Certification)		3,422.86
2024 Cap Bank Available		21,435.28
2025 Cap Bank Available		22,579.99
Total Additions		<u>47,438.13</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>2,429,601.21</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>35,031.81</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>2,464,633.02</u>
Total General Appropriations for Municipal Purposes		<u>2,446,599.00</u>
<i>(Sheet 19, H-1)</i>		
Over or (Under) Appropriations Cap		<u><u>(18,034.02)</u></u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2026 \$ 375,300.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 82,000.00

293,300.00

Budgeted Group Insurance - Inside CAP 97,408.00

Budgeted Group Insurance - Utilities 168,200.00

Budgeted Group Insurance - Outside CAP 27,692.00

TOTAL 293,300.00

Instead of receiving Health Benefits, 4 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver 15,000.00
Salaries and Wages \$ 15,000.00

"2010" LEVY CAP BANKS:

2023	Maximum Allowable Amount to be Raised by Taxation	-
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026)	-
	Amount Used in CY 2026	-
	Balance to Expire	-
2024	Maximum Allowable Amount to be Raised by Taxation	250
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2027)	250
	Amount Used in CY 2026	-
	Balance to Carry Forward (CY 2027)	-
2025	Maximum Allowable Amount to be Raised by Taxation	1,908,107
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	1,857,959
	Amount Used in CY 2026	50,148
	Balance to Carry Forward (CY 2027 - CY2028)	31,760
		<u>18,388</u>
2026	Maximum Allowable Amount to be Raised by Taxation	2,036,101
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029)	2,036,101
		0
Total Levy CAP Bank		<u><u>18,388</u></u>

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	1,857,959.02
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>1,857,959.02</u>
Plus 2% CAP Increase	<u>37,159.18</u>
ADJUSTED TAX LEVY	<u>1,895,118.20</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>1,895,118.20</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

1,895,118.20

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	29,412.00
Allowable Pension Obligations Increases	24,611.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	51,527.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 105,550.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions

ADJUSTED TAX LEVY

2,000,668.20

Additions:

New Ratables - Increase for new construction	354,700
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.965</u>
New Ratable Adjustment to Levy	3,422.86
Amounts approved by Referendum	
Levy CAP Bank Applied	250.00
Levy CAP Bank Applied	<u>31,760.00</u>

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

2,036,101.06

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

2,036,100.99

OVER OR (UNDER) 2% LEVY CAP

(0.07)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
1. Surplus Anticipated	08-101	334,358.00	404,000.00	404,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	334,358.00	404,000.00	404,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	5,000.00	5,000.00	5,250.00
Other	08-104			
Fees and Permits	08-105	6,000.00	9,000.00	8,679.60
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	43,900.00	60,000.00	43,914.52
Other	08-109			
Interest and Costs on Taxes	08-112	14,000.00	17,000.00	14,314.09
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	12,000.00	20,500.00	12,202.16
Anticipated Utility Operating Surplus	08-114			
Cable Franchise Fees	08-229	24,500.00	24,332.39	24,332.39
Lease Agreement - Cellular Antenna Site	08-230	139,500.00	135,000.00	139,556.46

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	244,900.00	270,832.39	248,249.22

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	133,165.00	133,165.00	133,165.56
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund				
Total Section B: State Aid Without Offsetting Appropriations	09-001	133,165.00	133,165.00	133,165.56

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	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	88,000.00	75,000.00	90,500.87

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 Cash in 2025
		2026	2025	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
Recycling Tonnage Grant	10-569		10,588.32	10,588.32
Drunk Driving Enforcement Fund	10-510			-
Distracted Driver Grant	10-508			-
Clean Communities Program	10-602		4,323.19	4,323.19
Drive Sober or Get Pulled Over	10-509			-
Click It or Ticket	10-507			-
Body Armor Replacement Fund	10-505	997.01	902.73	902.73
Bulletproof Vest Program	10-518			-
NJ Department of Transportation	10-559	152,150.00	190,274.00	190,274.00
Stormwater Assistance Grant		10,000.00		-
Public Safety Grant				-
Municipal Drug Alliance	10-506	6,329.00		-
				-
				-
Community Development Block Grant	10-856			-
				-
				-
				-

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	169,476.01	206,088.24	206,088.24

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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Operating Surplus of Prior Year	08-116			
Outside Employment of Police Officers - Administrative Fee from Trust Other Fund	08-133	20,000.00	20,000.00	20,000.00
Reserve for Debt Service	08-228		51,526.59	51,526.59
General Capital Surplus	08-228			
Reserve for PFRS Funds				
Utility Operating Surplus of Prior Year - Water Utility	08-116	70,000.00	37,000.00	37,000.00
Utility Operating Surplus of Prior Year - Sewer Utility	08-116	86,000.00	37,000.00	37,000.00

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	176,000.00	145,526.59	145,526.59

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	334,358.00	404,000.00	404,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	244,900.00	270,832.39	248,249.22
Total Section B: State Aid Without Offsetting Appropriations	09-001	133,165.00	133,165.00	133,165.56
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	88,000.00	75,000.00	90,500.87
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	169,476.01	206,088.24	206,088.24
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	176,000.00	145,526.59	145,526.59
Total Miscellaneous Revenues	13-099	811,541.01	830,612.22	823,530.48
4. Receipts from Delinquent Taxes	15-499	70,000.00	60,000.00	61,408.67
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	1,215,899.01	1,294,612.22	1,288,939.15
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	2,036,100.99	1,857,959.02	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	2,036,100.99	1,857,959.02	1,891,558.90
7. Total General Revenues	13-299	3,252,000.00	3,152,571.24	3,180,498.05

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						-	-	
Salaries and Wages	20-110	1	29,600.00	27,900.00		27,900.00	26,519.36	1,380.64
Other Expenses	20-110	2	4,000.00	4,000.00		4,000.00	3,446.34	553.66
						-	-	
						-	-	
						-	-	
Municipal Clerk/Administrator						-	-	
Salaries and Wages	20-120	1	102,000.00	78,000.00		78,000.00	74,687.21	3,312.79
Other Expenses	20-120	2	35,650.00	36,275.00		36,275.00	29,830.73	6,444.27
						-	-	
						-	-	
						-	-	
Financial Administration						-	-	
Salaries and Wages	20-130	1	25,000.00	40,600.00		40,600.00	38,959.19	1,640.81
Other Expenses	20-130	2	17,000.00	17,100.00		17,100.00	12,204.95	4,895.05
						-	-	
Annual Audit	20-135	2	17,000.00	17,000.00		17,000.00	14,750.00	2,250.00
						-	-	

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 (Cont'd)						-	-	
						-	-	
Assessment of Taxes						-	-	
Salaries and Wages	20-150	1	19,500.00	15,650.00		15,650.00	13,893.12	
Other Expenses	20-150	2	1,450.00	1,450.00		1,450.00	956.44	
Revaluation Program	20-150	2			30,000.00	30,000.00	30,000.00	
						-	-	
Collection of Taxes						-	-	
Salaries and Wages	20-145	1	26,900.00	26,300.00		26,300.00	26,017.68	
Other Expenses	20-145	2	6,725.00	6,200.00		6,200.00	5,503.82	
						-	-	
Legal Services						-	-	
Other Expenses	20-155	2	58,500.00	68,500.00		68,500.00	39,568.05	
						-	-	
Municipal Court						-	-	
Salaries and Wages	43-490	1	65,300.00	63,850.00		63,850.00	57,748.04	
Other Expenses	43-490	2	8,850.00	8,500.00		8,500.00	2,899.21	
						-	-	
						-	-	
						-	-	

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 (Cont'd)						-		-
Public Defender						-		-
Other Expenses	43-490	2	4,000.00	4,000.00		4,000.00	3,350.00	650.00
						-		-
Engineering Services and Costs						-		-
Other Expenses	20-165	2	75,000.00	97,000.00		97,000.00	73,479.81	23,520.19
						-		-
						-		-
Historical Preservation						-		-
Other Expenses	20-175	2	1,000.00	1,000.00		1,000.00	1,000.00	-
						-		-
						-		-
Land Use Administration						-		-
Planning Board						-		-
Salaries and Wages	21-180	1	5,000.00	5,400.00		5,400.00	3,178.63	2,221.37
Other Expenses	21-180	2	5,000.00	7,200.00		7,200.00	4,433.36	2,766.64
						-		-
						-		-
						-		-
						-		-

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
Code Enforcement and Administration						-		-
Code Enforcement Office						-		-
Other Expenses	22-200	2	500.00	500.00		500.00		500.00
						-		-
						-		-
Housing Inspector						-		-
Other Expenses	22-200	2	600.00	600.00		600.00		600.00
						-		-
Insurance						-		-
General Liability	23-210	2	35,000.00	30,000.00		30,000.00	30,000.00	-
Workers Compensation	23-215	2	25,000.00	25,000.00		25,000.00	25,000.00	-
Employee Group Health	23-220	2	97,408.00	77,692.00		77,692.00	65,803.58	11,888.42
Employee Group Health Waivers	23-222	2	15,000.00	15,100.00		15,100.00	6,156.12	8,943.88
Disability Insurance	23-225	2	1,000.00	1,000.00		1,000.00	699.22	300.78
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
Public Safety						-		-
Police						-		-
Salaries and Wages	25-240	1	738,700.00	673,000.00		673,000.00	654,326.07	18,673.93
Other Expenses	25-240	2	43,500.00	43,400.00		43,400.00	37,611.44	5,788.56
						-		-
Office of Emergency Management						-		-
Salaries and Wages	25-252	1	2,000.00	2,000.00		2,000.00	1,808.88	191.12
Other Expenses	25-252	2	200.00	200.00		200.00		200.00
						-		-
						-		-
Aid to Volunteer Fire Co.	25-255	2	34,000.00	34,000.00		34,000.00	34,000.00	-
						-		-
						-		-
						-		-
						-		-
Prosecutor						-		-
Other Expenses	25-275	2	12,000.00	12,000.00		12,000.00	8,000.00	4,000.00
						-		-
						-		-
						-		-

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
Public Works						-		-
						-		-
Road Repair and Maintenance						-		-
Other Expenses	26-290	2	20,200.00	16,250.00		16,250.00	9,720.93	6,529.07
						-		-
Shade Tree						-		-
Other Expenses	26-300	2	5,500.00	8,500.00		8,500.00	3,076.60	5,423.40
						-		-
						-		-
						-		-
Garbage and Trash Removal						-		-
Other Expenses	26-305	2	318,500.00	318,500.00		318,500.00	284,471.96	34,028.04
						-		-
Recycling Program						-		-
Salaries and Wages	26-305	1	2,100.00	5,000.00		5,000.00	2,001.11	2,998.89
						-		-
						-		-
						-		-
						-		-

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 (Cont'd)						-		-
Public Buildings and Grounds						-		-
Salaries and Wages	26-310	1	52,000.00	51,075.00		51,075.00	44,945.99	6,129.01
Other Expenses	26-310	2	64,500.00	61,000.00		61,000.00	45,011.65	15,988.35
						-		-
Vehicle Maintenance						-		-
Other Expenses	26-315	2	15,000.00	24,600.00		24,600.00	16,259.06	8,340.94
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Health and Welfare						-		-
Environmental Commission						-		-
Other Expenses	27-335	2	2,000.00	1,525.00		1,525.00	1,374.55	150.45
						-		-
Economic Development Commission						-		-
Other Expenses	20-170	2		1,000.00		1,000.00	1,000.00	-
						-		-
						-		-
				-		-		-
						-		-
Aid to Library (NJS 40:54-35)	29-392	2	3,000.00	3,000.00		3,000.00	3,000.00	-
						-		-
Recreation Commission						-		-
Other Expenses	28-370	2	2,500.00	2,200.00		2,200.00	1,538.36	661.64
						-		-
Senior Committee						-		-
Other Expenses	28-371	2	1,000.00	1,000.00		1,000.00	1,000.00	-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-	-	
Utility Expenses and Bulk Purchases						-	-	
Electricity	31-430	2	13,000.00	12,000.00		12,000.00	11,782.86 217.14	
Street Lighting	31-435	2	43,000.00	41,000.00		41,000.00	38,610.25 2,389.75	
Telephone and Telegraph	31-440	2	18,500.00	18,500.00		18,500.00	14,946.71 3,553.29	
Natural Gas	31-446	2	4,000.00	4,000.00		4,000.00	3,087.12 912.88	
Gasoline	31-447	2	18,000.00	18,000.00		18,000.00	16,290.44 1,709.56	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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				-		-
Other Expenses	22-195	2				-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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, Anniversary or Holiday						-		-
Other Expenses	30-420	2	6,000.00	4,500.00		4,500.00	4,500.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		2,101,183.00	2,032,067.00	30,000.00	2,062,067.00	1,828,448.84	233,618.16
B. Contingent	35-470	2	2,500.00	2,500.00	XXXXXXXXXX	2,500.00	773.00	1,727.00
Total Operations Including Contingent - within "CAPS"	34-201		2,103,683.00	2,034,567.00	30,000.00	2,064,567.00	1,829,221.84	235,345.16
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	1,068,100.00	988,775.00	-	988,775.00	944,085.28	44,689.72
Other Expenses (Including Contingent)	34-201	2	1,035,583.00	1,045,792.00	30,000.00	1,075,792.00	885,136.56	190,655.44

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		45,844.00	42,976.00		42,976.00	42,976.00	-
Social Security System (O.A.S.I.)	36-472		83,000.00	80,000.00		80,000.00	73,638.84	6,361.16
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		204,072.00	177,911.00		177,911.00	177,911.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		10,000.00			-		-
Police and Firemen's Retirement System of NJ RETRO	36-475					-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477					-		-
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		342,916.00	300,887.00	-	300,887.00	294,525.84	6,361.16
(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		2,446,599.00	2,335,454.00	30,000.00	2,365,454.00	2,123,747.68	241,706.32

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		27,692.00	8,308.00	-	8,308.00	8,308.00	-

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	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)								
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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
						-		-
Municipal Court Services (Upper Freehold Township)	42-108	1	88,000.00	75,000.00		75,000.00	60,897.08	14,102.92
Fire Services	42-109	1	99,000.00	99,000.00		99,000.00	99,000.00	-
						-		-
DPW Services	42-105	2	42,500.00			-		-
						-		-
Other Exp. - Emergency Mgmt (Township of Freehold)						-		-
Everbridge Emergency Notification System	42-120	2	971.00	971.00		971.00	971.00	-
						-		-
Other Exp. - Housing, Zoning & Code Enforcement	42-118	2	10,000.00	10,000.00		10,000.00	10,000.00	-
						-		-
First Aid Services	42-114	2	64,800.00	70,800.00		70,800.00	70,800.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		305,271.00	255,771.00	-	255,771.00	241,668.08	14,102.92

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				-	-	-	
Recycling Tonnage Grant	41-569	2		10,588.32	10,588.32	10,588.32	-	
Drunk Driving Enforcement Fund	41-510	1			-	-	-	
Bulletproof Vest Program	41-518	2			-	-	-	
Alliance to Prevent Alcoholism & Drug Abuse - Match	41-506	2	6,329.00		-	-	-	
Body Worn Camera Grant	41-502	2			-	-	-	
Distracted Driver Grant	41-508	1			-	-	-	
Clean Communities Program	41-602	2		4,323.19	4,323.19	4,323.19	-	
Drive Sober or Get Pulled Over	41-509	1			-	-	-	
Click It or Ticket	41-507	2			-	-	-	
Body Armor Replacement Grant	41-505	2	997.01	902.73	902.73	902.73	-	
Stormwater Assistance Grant		2	10,000.00		-	-	-	
					-	-	-	
					-	-	-	
NJ Department of Transportation	41-559	2	152,150.00	190,274.00	190,274.00	190,274.00	-	
					-	-	-	
					-	-	-	

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		169,476.01	206,088.24	-	206,088.24	206,088.24	-
Total Operations - Excluded from "CAPS"	34-305		502,439.01	470,167.24	-	470,167.24	456,064.32	14,102.92
Detail:								
Salaries & Wages	34-305	1	187,000.00	174,000.00	-	174,000.00	159,897.08	14,102.92
Other Expenses	34-305	2	315,439.01	296,167.24	-	296,167.24	296,167.24	-

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		20,000.00	20,000.00	-	20,000.00	20,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		166,950.00	166,950.00	-	166,950.00	166,950.00	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		50,000.00	XXXXXXXXXX	50,000.00	50,000.00	XXXXXXXXXX	
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875	6,000.00		XXXXXXXXXX	-		XXXXXXXXXX	
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871			XXXXXXXXXX	-		XXXXXXXXXX	
Deferred Charges to Future Taxation - Unfunded				XXXXXXXXXX	-		XXXXXXXXXX	
	46-892			XXXXXXXXXX	-		XXXXXXXXXX	
	46-892			XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	6,000.00	50,000.00	XXXXXXXXXX	50,000.00	50,000.00	XXXXXXXXXX	
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480				-		XXXXXXXXXX	
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405			XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX			XXXXXXXXXX	
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX			XXXXXXXXXX	
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309	695,389.01	707,117.24	-	707,117.24	693,014.32	14,102.92	

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		695,389.01	707,117.24	-	707,117.24	693,014.32	14,102.92
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		3,141,988.01	3,042,571.24	30,000.00	3,072,571.24	2,816,762.00	255,809.24
(M) Reserve for Uncollected Taxes	50-899		110,011.99	110,000.00	XXXXXXXXXX	110,000.00	110,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		3,252,000.00	3,152,571.24	30,000.00	3,182,571.24	2,926,762.00	255,809.24

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	2,446,599.00	2,335,454.00	30,000.00	2,365,454.00	2,123,747.68	241,706.32
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	27,692.00	8,308.00	-	8,308.00	8,308.00	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	305,271.00	255,771.00	-	255,771.00	241,668.08	14,102.92
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	169,476.01	206,088.24	-	206,088.24	206,088.24	-
Total Operations Excluded from "CAPS"	34-305	502,439.01	470,167.24	-	470,167.24	456,064.32	14,102.92
(C) Capital Improvements	44-999	20,000.00	20,000.00	-	20,000.00	20,000.00	-
(D) Municipal Debt Service	45-999	166,950.00	166,950.00	-	166,950.00	166,950.00	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	6,000.00	50,000.00	XXXXXXXXXX	50,000.00	50,000.00	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	110,011.99	110,000.00	XXXXXXXXXX	110,000.00	110,000.00	XXXXXXXXXX
Total General Appropriations	34-499	3,252,000.00	3,152,571.24	30,000.00	3,182,571.24	2,926,762.00	255,809.24

DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Operating Surplus Anticipated	08-501	177,266.45	267,000.00	267,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	177,266.45	267,000.00	267,000.00
Rents	08-503	795,000.00	795,000.00	813,224.64
Miscellaneous	08-505	12,500.00	18,743.40	19,595.02
Water Capital Fund Surplus	08-509			
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 Water Utility Revenues	08-599	984,766.45	1,080,743.40	1,099,819.66

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
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	40,000.00	80,000.00		80,000.00	77,898.89	2,101.11
Replacement of Lead Lines - Church Street	55-513				-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	70,000.00	145,000.00		145,000.00	145,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	20,275.00	27,525.00		27,525.00	26,929.11	XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
Payment of NJIB	55-524	63,006.99	63,333.40		63,333.40	47,202.83	XXXXXXXXXX
Payment of NJIB	55-524	15,884.46	18,385.00		18,385.00	12,098.12	XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
Various Water Utility Improvements -				XXXXXXXXXX	-		XXXXXXXXXX
Ordinance 09-2018	55-543	25,000.00	25,000.00	XXXXXXXXXX	25,000.00	25,000.00	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	20,000.00	20,000.00		20,000.00	20,000.00	-
Social Security System (O.A.S.I.)	55-541	10,000.00	10,000.00		10,000.00	8,110.27	1,889.73
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 WATER UTILITY APPROPRIATIONS	55-599	984,766.45	1,080,743.40	-	1,080,743.40	861,466.23	196,263.83

DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Operating Surplus Anticipated	08-501	378,439.88	410,000.00	410,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	378,439.88	410,000.00	410,000.00
Rents	08-503	975,000.00	975,000.00	1,024,233.59
Miscellaneous	08-505	26,300.00	17,889.88	35,942.76
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total Sewer Utility Revenues	08-599	1,379,739.88	1,402,889.88	1,470,176.35

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				-		-
					-		-
					-		-
					-		-
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		75,000.00		75,000.00	75,000.00	-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	85,000.00	80,000.00		80,000.00	80,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	11,050.00	15,050.00		15,050.00	14,721.23	XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
Payment of NJIB	55-524	110,074.08	110,074.08		110,074.08	110,074.08	XXXXXXXXXX
Payment of NJIB	55-524	105,415.80	107,165.80		107,165.80	107,021.96	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
Various Sewer Utility Improvements -				XXXXXXXXXX	-		XXXXXXXXXX
Ordinance 20-2019	55-543	25,000.00	25,000.00	XXXXXXXXXX	25,000.00	25,000.00	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	20,000.00	20,000.00		20,000.00	20,000.00	-
Social Security System (O.A.S.I.)	55-541	8,500.00	8,500.00		8,500.00	6,779.22	1,720.78
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	1,379,739.88	1,402,889.88	-	1,402,889.88	1,087,265.39	315,151.88

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:

Board of Recreation Commission; Developer's Escrow Fund; Parking Offenses Adjudication Act, Housing and Community Development Act Of 1974; Recycling Program; Disposal of Forfeited Property; Municipal Public Defender; Joint Insurance Fund; Storm Recovery Trust Fund; Beautification of Parks & Grounds Donations; Celebration of Public Events Donations; Open Space, Recreation, Farmland and Historic Preservation; Uniform Fire Safety Act Penalty Monies; Economic Development Trust Donations, Accumulated Absences, Affordable Housing, Police Department Donations and Donations -Shade Trees, Senior Citizen Committee, Unemployment Compensation Insurance

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	1,492,808.37
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	660,321.28
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	77,984.74
Tax Title Lien Receivable	121,115.51
Property Acquired by Tax Title Lien Liquidation	16,400.00
Other Receivables	
Deferred Charges Required to be in 2026 Budget	6,000.00
Deferred Charges Required to be in Budgets Subsequent to 2026	24,000.00
Total Assets	2,398,629.90
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	1,639,380.70
Reserves for Receivables	215,500.25
Surplus	543,748.95
Total Liabilities, Reserves and Surplus	2,398,629.90

School Tax Levy Unpaid	2,118,091.99
Less: School Tax Deferred	1,597,306.54
*Balance Included in Above "Cash Liabilities"	520,785.45

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	706,096.34	764,092.72
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 98.74%, 2024: 98.9%)	6,756,170.47	6,161,792.41
Delinquent Taxes	61,408.67	74,686.16
Other Revenues and Additions to Income	1,043,219.70	1,198,103.63
Total Funds	8,566,895.18	8,198,674.92
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	3,072,571.24	3,137,469.68
School Taxes (Including Local and Regional)	4,236,486.00	3,739,841.00
County Taxes (Including Added Tax Amounts)	650,967.84	573,181.87
Special District Taxes	87,157.73	87,126.03
Other Expenditures and Deductions from Income	5,963.42	4,960.00
Total Expenditures and Tax Requirements	8,053,146.23	7,542,578.58
Less: Expenditures to be Raised by Future Taxes	30,000.00	50,000.00
Total Adjusted Expenditures and Tax Requirements	8,023,146.23	7,492,578.58
Surplus Balance, December 31	543,748.95	706,096.34

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	543,748.95
Current Surplus Anticipated in 2026 Budget	334,358.00
Surplus Balance Remaining	209,390.95

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

2026

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

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

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

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

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

The Capital Projects identified herein reflect the plans of the governing body and will only become effective upon successful passage of the applicable ordinances.

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

Local Unit BOROUGH OF ALLENTOWN

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	
General Improvements:		-							
Stormwater Repairs		250,000.00	75,000.00		8,750.00			166,250.00	
		-							
Various Road/Sidewalk Imp.		1,545,941.00			29,362.50		510,009.00	557,887.50	448,682.00
		-							
Improvements to Municipal Buildings		270,000.00			13,500.00			256,500.00	
		-							
Acq. of Various DPW Equipment		170,000.00			5,500.00			104,500.00	60,000.00
		-							
Acq. of Various Office Equipment		45,000.00			2,250.00			42,750.00	
		-							
Recreational Land Development		747,000.00			21,550.00		316,000.00	409,450.00	
		-							
Solar Panel		1,000,000.00			12,500.00			237,500.00	750,000.00
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	4,027,941.00	75,000.00	-	93,412.50	-	826,009.00	1,774,837.50	1,258,682.00

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

Local Unit BOROUGH OF ALLENTOWN

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Water Utility Improvements:		-							
Lead Pipe Replacement (Hamilton, Pearl, et al)		1,200,000.00						1,200,000.00	
Lead Pipe Replacement (Wilbur, Mechanic, et al)		3,700,000.00	100,000.00					3,600,000.00	
		-							
Hydrants		100,205.34	100,205.34						
		-							
Various Water Utility Improvements (Treatment Plant)		2,570,000.00						2,570,000.00	
		-							
		-							
		-							
Sewer Utility Improvements:		-							
Sewer Plant Upgrades		30,000.00		30,000.00					
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	7,600,205.34	200,205.34	30,000.00	-	-	-	7,370,000.00	-

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

Local Unit BOROUGH OF ALLENTOWN

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	11,628,146.34	275,205.34	30,000.00	93,412.50	-	826,009.00	9,144,837.50	1,258,682.00

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

Local Unit

BOROUGH OF ALLENTOWN

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR						
				5a 2026	5b 2027	5c 2028	5d	5e	5f	
General Improvements:		-								
Stormwater Repairs		250,000.00		250,000.00						
		-								
Various Road/Sidewalk Imp.		1,545,941.00		1,097,259.00	448,682.00					
		-								
Improvements to Municipal Buildings		270,000.00		270,000.00						
		-								
Acq. of Various DPW Equipment		170,000.00		110,000.00	60,000.00					
		-								
Acq. of Various Office Equipment		45,000.00		45,000.00						
		-								
Recreational Land Development		747,000.00		747,000.00						
		-								
Solar Panel		1,000,000.00		250,000.00	500,000.00	250,000.00				
		-								
		-								
		-								
		-								
TOTAL - THIS PAGE	XXXXX	4,027,941.00	XXXXXXXXXX	2,769,259.00	1,008,682.00	250,000.00	-	-	-	

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

Local Unit

BOROUGH OF ALLENTOWN

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d	5e	5f
Water Utility Improvements:		-							
Lead Pipe Replacement (Hamilton, Pearl, et al)		1,200,000.00		1,200,000.00					
Lead Pipe Replacement (Wilbur, Mechanic, et al)		3,700,000.00		3,700,000.00					
		-							
Hydrants		100,205.34		100,205.34					
		-							
Various Water Utility Improvements (Treatment Plant)		2,570,000.00		2,570,000.00					
		-							
		-							
		-							
Sewer Utility Improvements:		-							
Sewer Plant Upgrades		30,000.00		30,000.00					
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	7,600,205.34	XXXXXXXXXX	7,600,205.34	-	-	-	-	-

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

Local Unit

BOROUGH OF ALLENTOWN

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES				
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
General Improvements:	-			-							
Stormwater Repairs	250,000.00			8,750.00		75,000.00	166,250.00				
	-			-							
Various Road/Sidewalk Imp.	1,545,941.00			42,282.90		700,283.00	803,375.10				
	-			-							
Improvements to Municipal Buildings	270,000.00			13,500.00			256,500.00				
	-			-							
Acq. of Various DPW Equipment	170,000.00			8,500.00			161,500.00				
	-			-							
Acq. of Various Office Equipment	45,000.00			2,250.00			42,750.00				
	-			-							
Recreational Land Development	747,000.00			21,550.00		316,000.00	409,450.00				
	-			-							
Solar Panel	1,000,000.00			50,000.00			950,000.00				
	-			-							
	-			-							
	-			-							
TOTAL - THIS PAGE	4,027,941.00	-	-	146,832.90	-	1,091,283.00	2,789,825.10	-	-	-	

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

Local Unit

BOROUGH OF ALLENTOWN

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES				
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
Water Utility Improvements:	-										
Lead Pipe Replacement (Hamilton, Pearl, et al)	1,200,000.00							1,200,000.00			
Lead Pipe Replacement (Wilbur, Mechanic, et al)	3,700,000.00	100,000.00						3,600,000.00			
	-										
Hydrants	100,205.34	100,205.34									
	-										
Various Water Utility Improvements (Treatment Plant)	2,570,000.00							2,570,000.00			
	-										
	-										
	-										
Sewer Utility Improvements:	-										
Sewer Plant Upgrades	30,000.00	30,000.00									
	-										
	-										
	-										
	-										
	-										
	-										
TOTAL - THIS PAGE	7,600,205.34	230,205.34	-	-	-	-	-	7,370,000.00	-	-	

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

Local Unit

BOROUGH OF ALLENTOWN

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	11,628,146.34	230,205.34	-	146,832.90	-	1,091,283.00	2,789,825.10	7,370,000.00	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 2,103,683.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 342,916.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 502,439.01
(c) Capital Improvements	44-999	\$ 20,000.00
(d) Municipal Debt Service	45-999	\$ 166,950.00
(e) Deferred Charges - Municipal	46-999	\$ 6,000.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 110,011.99
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 3,252,000.00

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

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	96,802.88	87,028.83	87,157.73	Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					Salaries & Wages	54-385-1				-	
Interest Income	54-113			1,306.70	Other Expenses	54-385-2	100,000.00	100,000.00		100,000.00	
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Reserve Funds:	54-101				Salaries & Wages	54-375-1	30,000.00	30,000.00	17,819.98	12,180.02	
Future Use	54-114	133,197.12	157,424.35	217,424.35	Other Expenses	54-372-2	90,475.00	103,563.18	21,871.57	81,691.61	
Debt Service	54-124	75,000.00	50,000.00	50,000.00	Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					Salaries & Wages	54-176-1				-	
Donations for Insurance	54-176	20,000.00	20,000.00		Other Expenses	54-176-2				-	
Rental Proceeds	54-211	20,475.00	19,110.00		Def Charge Ord. 05-2020/05-2024		75,000.00	50,000.00	50,000.00	-	
					Acquisition of Lands for Recreation and Conservation	54-915-2	50,000.00	50,000.00	15,918.00	34,082.00	
Total Trust Fund Revenues:	54-299	345,475.00	333,563.18	355,888.78	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:		11/06/06; 11/04/08									
		<i>(Date)</i>									
Rate Assessed:		\$	0.01; 0.045		Payment of Bond Principal	54-920-2				XXXXXXXXXX	
Total Tax Collected to date:		\$	1,413,958.36		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX	
Total Expended to date:		\$	1,716,835.93		Interest on Bonds	54-930-2				XXXXXXXXXX	
Total Acreage Preserved to date:			125.432		Interest on Notes	54-935-2				XXXXXXXXXX	
			<i>(Acres)</i>		Reserve for Future Use	54-950-2				-	
Recreation land preserved in 2025:					Total Trust Fund Appropriations:	54-499	345,475.00	333,563.18	105,609.55	227,953.63	
			<i>(Acres)</i>								
Farmland preserved in 2025:											
			<i>(Acres)</i>								

