



**TOWNSHIP COUNCIL 2026 BUDGET WORK SESSION
AGENDA
APRIL 22, 2026 AT 4 PM**

To Join Zoom Meeting:

1. Type in the address bar:

<https://tinyurl.com/WillingboroCouncilMeeting>

2. Click "Join Meeting" on the top menu bar

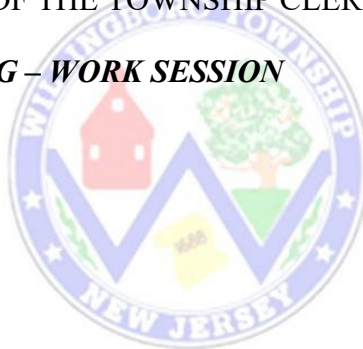
3. Meeting ID: 953 6953 7139

4. Password: 531748

1. ***CALL TO ORDER***
2. ***ROLL CALL***
3. ***FLAG SALUTE***
4. ***COMPLIANCE STATEMENT***

NOTICE WAS PROVIDED IN COMPLIANCE WITH CHAPTER 231, OF THE PUBLIC LAWS OF 1975, TO THE BURLINGTON COUNTY TIMES, TRENTON TIMES, AND PHILADELPHIA ENQUIRER STATING THE DATE, TIME, PLACE AND THE AGENDA TO THE EXTENT IT WAS KNOWN. ADDITIONALLY, NOTICE WAS FILED IN THE OFFICE OF THE TOWNSHIP CLERK

5. ***2026 BUDGET HEARING – WORK SESSION***



*TOWNSHIP COUNCIL REGULAR MEETING - TUESDAY, APRIL 21, 2026
AT 7 PM*

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF WILLINGBORO

COUNTY: BURLINGTON

<u>Samantha Whitfield</u> Mayor's Name	<u>December 31, 2027</u> Term Expires
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Municipal Officials	
<u>Samantha Savino</u> Municipal Clerk	<u>1/13/2025</u> Date of Orig. Appt.
<u>LaMar Arnold</u> Tax Collector	<u>C-2120</u> Cert. No.
<u>Eusebia Diggs</u> Chief Financial Officer	<u>T-8389</u> Cert. No.
<u>Michael P. Cragin Jr.</u> Registered Municipal Accountant	<u>N-924</u> Cert. No.
<u>Jason Holt</u> Municipal Attorney	<u>CR00056500</u> Lic. No.
<u>Dwayne Harris</u> Township Manager	

Official Mailing Address of Municipality

TOWNSHIP OF WILLINGBORO
1 Dr. Martin Luther King Jr. Dr.
Willingboro, NJ 08046

Fax #: _____

Governing Body Members	
Name	Term Expires
<u>Nathaniel Anderson</u>	<u>12/31/2029</u>
<u>Kaya McIntosh</u>	<u>12/31/2027</u>
<u>Rebecca Perrone</u>	<u>12/31/2029</u>
<u>Dr. Tiffani Worthy</u>	<u>12/31/2027</u>

2026 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of WILLINGBORO , County of BURLINGTON 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

 7th 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 7th day of April , 2026

 ssavino@willingboronj.gov
Clerk
 1 Dr. Martin Luther King Jr. Dr.
Address
 Willingboro, NJ 08046
Address
 609.877.2200
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 7th day of April , 2026

<u> mcragin@pkfod.com </u>	<u> 601 White Horse Rd </u>
Registered Municipal Accountant	Address
<u> Voorhees, NJ 08043 </u>	<u> 856-435-6200 </u>
Address	Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, 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 7th day of April , 2026

 ediggs@willingboronj.gov
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: , 2026 By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of WILLINGBORO, County of BURLINGTON 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://www.willingboronj.gov/how-do-i/public-notices> on April 14th, 2026;

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

The Governing Body of the TOWNSHIP of WILLINGBORO 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 TOWNSHIP of WILLINGBORO, County of BURLINGTON, on April 7th, 2026.

A Hearing on the Budget and Tax Resolution will be held at TOWNSHIP OF WILLINGBORO, on May 5th, 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)	XXXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	43,801,458.93
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	7,446,535.03
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	7,446,535.03
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated 96.69% Percent of Tax Collections	2,897,006.04
4. Total General Appropriations (Item 9, Sheet 29)	54,145,000.00
<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;"> 17,462,282.51 </div> </div>	17,462,282.51
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	17,462,282.51
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	35,549,115.52
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	1,133,601.97

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	52,845,000.00	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	1,675,000.00						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	54,520,000.00	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	52,950,129.18	-	-	-	-	-	-
Reserved	1,565,050.75	-	-	-	-	-	-
Unexpended Balances Canceled	4,820.07	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	54,520,000.00	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	52,845,000.00
Cap Base Adjustment:	88,906.00
Subtotal	<u>52,933,906.00</u>
Exceptions Less:	
Total Other Operations	2,162,917.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	
Total Additional Appropriations	
Total Capital Improvements	150,000.00
Total Debt Service	4,012,510.36
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	1,328,811.51
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	3,149,169.34
Total Exceptions	<u>10,803,408.21</u>
Amount on Which CAP is Applied	42,130,497.79
2.0% CAP	<u>842,609.96</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	42,973,107.75

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		42,973,107.75
Additions:		
New Construction (Assessor Certification)		96,482.80
2024 Cap Bank Available		
2025 Cap Bank Available		99,910.92
Total Additions		<u>196,393.72</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>43,169,501.46</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>631,957.47</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>43,801,458.93</u>
Total General Appropriations for Municipal Purposes		<u>43,801,458.93</u>
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		<u>0.00</u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2026 \$ 5,522,444.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 500,000.00

5,022,444.00

Budgeted Group Insurance - Inside CAP 4,050,800.00

Budgeted Group Insurance - Utilities

Budgeted Group Insurance - Outside CAP 971,644.00

TOTAL 5,022,444.00

Instead of receiving Health Benefits, 55 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver
Salaries and Wages

\$ 180,000.00

"2010" LEVY CAP BANKS:

2023

Maximum Allowable Amount to be Raised by Taxation	35,456,301
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026)	<u>33,941,996</u>
Amount Used in CY 2026	<u>1,514,305</u>
Balance to Expire	<u>47,445</u>
	<u>1,466,860</u>

2024

Maximum Allowable Amount to be Raised by Taxation	34,876,153
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2027)	<u>33,610,134</u>
Amount Used in CY 2026	<u>1,266,019</u>
Balance to Carry Forward (CY 2027)	<u>-</u>
	<u>1,266,019</u>

2025

Maximum Allowable Amount to be Raised by Taxation	34,760,960
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	<u>33,495,183</u>
Amount Used in CY 2026	<u>1,265,777</u>
Balance to Carry Forward (CY 2027 - CY2028)	<u>-</u>
	<u>1,265,777</u>

2026

Maximum Allowable Amount to be Raised by Taxation	35,994,866
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029)	<u>35,549,116</u>
	445,750

Total Levy CAP Bank

2,977,546

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	33,495,183.40
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>33,495,183.40</u>
Plus 2% CAP Increase	<u>669,903.67</u>
ADJUSTED TAX LEVY	<u>34,165,087.07</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>34,165,087.07</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

34,165,087.07

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	1,049,544.00
Allowable Pension Obligations Increases	364,466.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	195,000.00
Allowable Debt Service and Capital Leases Inc.	129,106.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 1,738,116.00

Less Cancelled or Unexpended Waivers

4,820.07

Less Cancelled or Unexpended Exclusions

ADJUSTED TAX LEVY

35,898,383.00

Additions:

New Ratables - Increase for new construction	5,529,100
Prior Year's Local Purpose Tax Rate (per \$100)	<u>1.745</u>
New Ratable Adjustment to Levy	96,482.80
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

35,994,865.79

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

35,549,115.52

OVER OR (UNDER) 2% LEVY CAP

(445,750.27)

(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	7,200,000.00	7,660,000.00	7,660,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	7,200,000.00	7,660,000.00	7,660,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103			
Other	08-104			
Fees and Permits	08-105	485,000.00	330,000.00	486,782.67
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	130,000.00	110,000.00	133,696.79
Other	08-109			
Interest and Costs on Taxes	08-112	460,000.00	570,000.00	460,122.38
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	660,000.00	605,000.00	667,021.59
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	1,735,000.00	1,615,000.00	1,747,623.43

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	3,728,208.00	3,728,208.00	3,728,208.00
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund				
Total Section B: State Aid Without Offsetting Appropriations	09-001	3,728,208.00	3,728,208.00	3,728,208.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160	650,000.00	750,000.00	654,677.00
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	650,000.00	750,000.00	654,677.00

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 Cash in 2025
		2026	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
Reserve for Clean Communities	10-602	82,007.61	82,684.44	82,684.44
Body Armor Replacement Grant	10-505		5,265.65	5,265.65
Reserve for Recycling Tonnage	10-569	37,302.36	42,108.96	42,108.96
Body Armor Replacement	10-505		3,263.92	3,263.92
Opioid Settlement Fund Distribution	12-711	84,174.70	152,473.54	152,473.54
Distracted Driving Incentive Program	10-508		8,750.00	8,750.00
NJ DLGS Legislative Grant - Food Pantry Study	10-660		500,000.00	500,000.00
FY 2025 Municipal Alliance to Prevent Alcoholism & Drug Abuse Program	10-506		3,500.00	3,500.00
NJDOT Municipal Aid Program LA-2025 Road Program (Eastgate Lane, Edge Lane & Rockland Dr)	10-559		379,890.00	379,890.00
Willingboro Stand Up to Mental Health (Get Out & Get Active Grant)	12-713		10,000.00	10,000.00
USDOT Safe Streets and Roads	10-739		96,000.00	96,000.00
NRPA/ Nike Gender Equity in Youth Sport Community of Practice	12-714		20,000.00	20,000.00
Burlington County Park Development Grant	12-711		175,000.00	175,000.00
Community Center 2025 Grant	10-856		500,000.00	500,000.00
Community Grant	10-659		1,000,000.00	1,000,000.00
NJ Historic Trust Grant	10-501	39,465.00		-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	242,949.67	2,978,936.51	2,978,936.51

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
Utility Operating Surplus of Prior Year	08-116			
C. A. T. V. Franchise Fee	08-117	77,000.00	85,600.00	81,602.50
EMS Fees	08-240	825,035.26	600,000.00	848,574.70
Leasing of Municipal Facilities	08-242	155,000.00	120,000.00	155,700.50
Payment in Lieu of Taxes - Delco	08-130	140,000.00	150,000.00	140,836.66
Municipal Utilities Authority Contribution	08-243	200,000.00	200,000.00	200,000.00
Trust Assessment Fund Balance	08-241	14,316.60		
General Capital Fund Balance	08-228	112,083.27		
Reserve to Pay Debt	08-227	92,689.71		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	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	1,616,124.84	1,155,600.00	1,426,714.36

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	7,200,000.00	7,660,000.00	7,660,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	1,735,000.00	1,615,000.00	1,747,623.43
Total Section B: State Aid Without Offsetting Appropriations	09-001	3,728,208.00	3,728,208.00	3,728,208.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	650,000.00	750,000.00	654,677.00
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	242,949.67	2,978,936.51	2,978,936.51
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	1,616,124.84	1,155,600.00	1,426,714.36
Total Miscellaneous Revenues	13-099	7,972,282.51	10,227,744.51	10,536,159.30
4. Receipts from Delinquent Taxes	15-499	2,290,000.00	2,100,000.00	2,133,546.18
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	17,462,282.51	19,987,744.51	20,329,705.48
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	35,549,115.52	33,495,183.40	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	1,133,601.97	1,037,072.09	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	36,682,717.49	34,532,255.49	35,333,653.53
7. Total General Revenues	13-299	54,145,000.00	54,520,000.00	55,663,359.01

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "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
General Government						-		-
Township Manager						-		-
Salaries and Wages	20-100	1	752,658.05	605,673.08		621,173.08	612,896.21	8,276.87
Other Expenses	20-100	2	93,500.00	108,800.00		138,800.00	130,842.84	7,957.16
Purchasing and Technical Support						-		-
Salaries and Wages	20-100	1	78,408.75	74,109.60		76,609.60	72,607.15	4,002.45
Other Expenses	20-100	2	161,200.00	157,150.00		157,150.00	133,479.14	23,670.86
Technology						-		-
Salaries and Wages	20-100	1	57,527.88	239,309.00		119,309.00	109,890.12	9,418.88
Other Expenses	20-100	2	442,250.00	453,200.00		417,430.00	357,881.22	59,548.78
Human Resources						-		-
Salaries and Wages	20-105	1	261,280.87	165,510.97		247,510.97	233,619.89	13,891.08
Other Expenses	20-105	2	29,700.00	26,825.00		37,595.00	32,320.23	5,274.77
Mayor and Council						-		-
Salaries and Wages	20-110	1	94,792.37	127,500.00		127,500.00	93,390.76	34,109.24
Other Expenses	20-110	2	149,800.00	114,950.00		114,950.00	90,788.39	24,161.61
						-		-
Township Clerk						-		-
Salaries and Wages	20-120	1	502,310.86	477,674.92		477,674.92	437,027.39	40,647.53
Other Expenses	20-120	2	139,920.00	117,610.00		152,510.00	140,639.11	11,870.89

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
Financial Administration						-	-	
Salaries and Wages	20-130	1	441,598.65	586,903.24		514,803.24	484,327.11	30,476.13
Other Expenses	20-130	2	158,618.00	137,480.00		137,480.00	127,720.56	9,759.44
Audit Services						-	-	
Other Expenses	20-135	2	92,500.00	88,000.00		88,000.00	88,000.00	-
Collection of Taxes						-	-	
Salaries and Wages	20-145	1	232,599.29	225,159.82		215,159.82	202,393.35	12,766.47
Other Expenses	20-145	2	11,300.00	17,450.00		18,450.00	17,133.48	1,316.52
Assessment of Taxes						-	-	
Salaries and Wages	20-150	1	339,200.32	327,978.34		334,478.34	315,494.72	18,983.62
Other Expenses	20-150	2	33,825.00	29,575.00		29,575.00	29,178.16	396.84
Township Attorney						-	-	
Other Expenses	20-155	2	400,000.00	366,000.00		416,000.00	373,628.04	42,371.96
Engineering Services and Costs						-	-	
Salaries and Wages	20-165	1	81,475.24	83,080.77		85,580.77	79,205.94	6,374.83
Other Expenses	20-165	2	100,000.00	100,000.00		134,450.00	59,224.00	75,226.00
						-	-	
						-	-	
						-	-	
						-	-	

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
Land Use Administration						-		-
Municipal Land Use Law (N.J.S.40-55D-1):						-		-
Planning Board						-		-
Other Expenses	21-180	2	32,500.00	49,000.00		49,000.00	24,034.00	24,966.00
Zoning Board of Adjustments						-		-
Other Expenses	21-185	2	47,500.00	48,500.00		48,500.00	48,165.00	335.00
						-		-
						-		-
						-		-
						-		-
Property Maintenance (Code Enforcement)						-		-
Salaries and Wages	22-196	1	717,747.33	771,418.74		696,418.74	649,341.66	47,077.08
Other Expenses	22-196	2	30,850.00	27,262.00		27,262.00	24,182.60	3,079.40
Insurance						-		-
General Liability	23-210	2	1,043,453.33	862,049.33		532,538.33	532,538.33	-
Employee Group Health	23-220	2	4,050,800.00	3,740,489.00		3,895,000.00	3,825,402.19	69,597.81
Health Benefit Waiver	23-222	1	190,000.00	171,000.00		171,000.00	170,286.08	713.92
Unemployment Insurance	23-225	2	100,000.00	100,000.00		100,000.00	100,000.00	-
Workers Compensation Insurance	23-215	2	952,558.00	926,023.00		926,023.00	926,023.00	-

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 Safety						-		-
Police						-		-
Salary and Wages	25-240	1	10,682,904.20	9,895,713.14		10,264,713.14	10,083,784.92	180,928.22
Other Expenses	25-240	2	438,225.00	472,525.00		472,525.00	451,926.07	20,598.93
						-		-
Office of Emergency Management						-		-
Salary and Wages	25-252	1	25,000.00	25,000.00		25,000.00	-	25,000.00
Other Expenses	25-252	2	6,000.00	7,400.00		7,400.00	5,681.14	1,718.86
						-		-
First Aid Organization						-		-
Salary and Wages	25-260	1	786,013.84	676,206.34		636,206.34	601,043.46	35,162.88
Other Expenses	25-260	2	58,000.00	69,600.00		69,600.00	64,655.25	4,944.75
						-		-
Fire						-		-
Salary and Wages	25-265	1	2,404,937.27	2,328,521.15		2,303,521.15	2,262,067.97	41,453.18
Other Expenses	25-265	2	211,800.00	248,500.00		228,500.00	219,718.79	8,781.21
						-		-
Municipal Prosecutor						-		-
Other Expenses	25-275	2	64,000.00	55,000.00		55,000.00	53,600.00	1,400.00
						-		-

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 Repairs and Maintenance						-		-
Salaries and Wages	26-290	1	1,601,679.01	1,685,718.82		1,618,218.82	1,593,842.76	24,376.06
Other Expenses	26-290	2	361,300.00	340,700.00		397,700.00	302,260.90	95,439.10
Snow Removal						-		-
Salaries and Wages	26-291	1	25,000.00			-		-
						-		-
						-		-
Garbage and Trash Removal - Contractual						-		-
Other Expenses	26-305	2	1,605,500.00	1,550,000.00		1,615,000.00	1,611,803.26	3,196.74
Public Buildings and Grounds						-		-
Salaries and Wages	26-310	1	258,228.10	295,354.36		344,354.36	342,749.97	1,604.39
Other Expenses	26-310	2	998,100.00	818,850.00		943,850.00	913,332.12	30,517.88
Animal Regulation						-		-
Animal Control						-		-
Other Expenses	27-340	2	73,250.00	73,000.00		69,000.00	66,940.13	2,059.87
						-		-
						-		-
						-		-

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
Other Common Operating Functions						-		-
Elder Program						-		-
Salaries and Wages	27-365	1	448,161.62	420,849.85		410,849.85	409,546.17	1,303.68
Other Expenses	27-365	2	119,330.00	174,570.00		162,070.00	99,631.24	62,438.76
Shelter Abuse for Women						-		-
Other Expenses	27-331	2	25,000.00	25,000.00		25,000.00	25,000.00	-
						-		-
Parks and Recreation Functions						-		-
Recreation						-		-
Salaries and Wages	28-370	1	687,369.54	836,211.42		706,211.42	638,085.52	68,125.90
Other Expenses	28-370	2	87,150.00	80,800.00		85,800.00	84,433.38	1,366.62
						-		-
Utilities						-		-
Electricity	31-430	2	488,500.00	388,500.00		468,500.00	442,074.29	26,425.71
Street Lighting	31-435	2	625,000.00	708,000.00		583,000.00	582,911.70	88.30
Telephone	31-445	2	250,000.00	239,500.00		249,500.00	234,641.82	14,858.18
Water and Sewer	31-445	2	45,000.00	30,000.00		39,200.00	39,019.04	180.96
Gas	31-446	2	7,600.00	7,800.00		7,800.00	5,705.04	2,094.96
Gasoline, Diesel and Oil	31-460	2	250,000.00	235,000.00		230,550.00	225,187.30	5,362.70
						-		-

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
						-		-
Landfill/Solid Waste Disposal Costs	32-465	2	1,456,225.00	1,476,000.00		1,426,000.00	1,325,559.66	100,440.34
						-		-
Municipal Court Functions						-		-
Municipal Court						-		-
Salaries and Wages	43-490	1	302,710.66	318,932.92		318,932.92	293,817.43	25,115.49
Other Expenses	43-490	2	32,375.00	32,200.00		32,200.00	16,557.27	15,642.73
						-		-
Public Defender						-		-
Other Expenses	43-495	2	36,000.00	25,000.00		27,000.00	27,000.00	-
						-		-
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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	659,587.75	618,664.98		623,664.98	608,960.32	14,704.66
Other Expenses	22-195	2	91,500.00	97,360.00		97,360.00	71,571.52	25,788.48
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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	165,000.00	190,000.00		170,000.00	163,103.77	6,896.23
						-		-
Theatre Management						-		-
Other Expenses	30-413	2	205,000.00	210,000.00		119,000.00	104,995.92	14,004.08
						-		-
Accumulated Leave Compensation	30-415	1	50,000.00	100,000.00		100,000.00	100,000.00	-
						-		-
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						-		-
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						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		37,451,320.93	36,082,159.79	-	36,041,159.79	34,592,868.80	1,448,290.99
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		37,451,320.93	36,082,159.79	-	36,041,159.79	34,592,868.80	1,448,290.99
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	21,681,191.60	21,056,491.46	-	21,038,891.46	20,394,378.90	644,512.56
Other Expenses (Including Contingent)	34-201	2	15,770,129.33	15,025,668.33	-	15,002,268.33	14,198,489.90	803,778.43

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		1,207,126.00	1,295,161.00		1,270,161.00	1,264,340.72	5,820.28
Social Security System (O.A.S.I.)	36-472		1,673,550.00	1,620,000.00		1,686,000.00	1,676,066.43	9,933.57
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		3,461,462.00	3,036,271.00		3,036,271.00	3,036,271.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		8,000.00	8,000.00		8,000.00	6,631.01	1,368.99
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		6,350,138.00	5,959,432.00	-	6,000,432.00	5,983,309.16	17,122.84
(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		43,801,458.93	42,041,591.79	-	42,041,591.79	40,576,177.96	1,465,413.83

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
						-		-
Length of Services Awards Program	25-286	2	15,000.00	15,000.00		15,000.00	12,150.00	2,850.00
						-		-
Maintenance of Free Public Library	29-390	2	1,140,500.00	1,140,500.00		1,140,500.00	1,140,500.00	-
						-		-
N.J.S.A. 40A:4-45.3(cc):						-		-
NJDEP/Stormwater General Permits						-		-
Salaries and Wages	26-298	1	500,000.00	500,000.00		475,000.00	390,658.15	84,341.85
Other Expenses	26-298	2	89,000.00	89,000.00		114,000.00	102,429.93	11,570.07
						-		-
						-		-
General Liability	23-210	2	-	88,906.00		88,906.00	88,906.00	-
Group Health Insurance	23-221	2	971,644.00	329,511.00		329,511.00	329,511.00	-
Workers Compensation Insurance	23-215	2				-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		2,716,144.00	2,162,917.00	-	2,162,917.00	2,064,155.08	98,761.92

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
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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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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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						-		-
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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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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		24,875.00		24,875.00	24,000.00	875.00
						-	-	-
Reserve for Body Armor Replacement Grant	41-505	2		5,265.65		5,265.65	5,265.65	-
Body Armor Replacement	41-505	2		3,263.92		3,263.92	3,263.92	-
Distracted Driving Prevention Incentive	41-508	2		8,750.00		8,750.00	8,750.00	-
New Jersey Department of Transportation						-	-	-
Municipal Aid	41-559	2		379,890.00		379,890.00	379,890.00	-
Reserve for Reserve for Recycling Tonnage Grant	41-569	2	37,302.36	42,108.96		42,108.96	42,108.96	-
Reserve for Clean Communities	41-602	2	82,007.61	82,684.44		82,684.44	82,684.44	-
NJ DLGS Legislative Grant - Food Pantry Study	41-660	2		500,000.00		500,000.00	500,000.00	-
Municipal Alliance to Prevent Alcoholism & Drug Abuse	41-506	2		3,500.00		3,500.00	3,500.00	-
Stand Up to Mental Health (Get Out & Get Active)	40-713	2		10,000.00		10,000.00	10,000.00	-
USDOT Safe Streets and Roads	41-739	2		96,000.00		96,000.00	96,000.00	-
Nike Gender Equity in Youth Sport Community	40-714	2		20,000.00		20,000.00	20,000.00	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Opioid Settlement Fund Distribution	40-711	2	84,174.70	152,473.54		152,473.54	152,473.54	-
Burlington County Park Development Grant	40-711	2		175,000.00		175,000.00	175,000.00	-
Community Center 2025 Grant	41-856	2		500,000.00		500,000.00	500,000.00	-
Community Grant	41-659	2		1,000,000.00		1,000,000.00	1,000,000.00	-
City Federal Savings and Loan Space Bank Futuro	41-501	2	39,465.00			-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

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		242,949.67	3,003,811.51	-	3,003,811.51	3,002,936.51	875.00
Total Operations - Excluded from "CAPS"	34-305		2,959,093.67	5,166,728.51	-	5,166,728.51	5,067,091.59	99,636.92
Detail:								
Salaries & Wages	34-305	1	500,000.00	500,000.00	-	475,000.00	390,658.15	84,341.85
Other Expenses	34-305	2	2,459,093.67	4,666,728.51	-	4,691,728.51	4,676,433.44	15,295.07

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		345,000.00	150,000.00	XXXXXXXXXX	150,000.00	150,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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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		345,000.00	150,000.00	-	150,000.00	150,000.00	-

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		2,915,000.00	2,915,000.00		2,915,000.00	2,915,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		250,000.00			-		XXXXXXXXXX
Interest on Bonds	45-930		640,618.76	718,418.76		718,418.76	718,418.76	XXXXXXXXXX
Interest on Notes	45-935		273,156.00	320,000.00		320,000.00	315,179.93	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
NJEIT Loan Principal	45-942		54,996.60	49,996.60		49,996.60	49,996.60	XXXXXXXXXX
NEIT Loan Interest	45-942		7,845.00	9,095.00		9,095.00	9,095.00	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
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		4,141,616.36	4,012,510.36	-	4,012,510.36	4,007,690.29	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 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Ordinance 2021-9			825.00		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		825.00	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		7,446,535.03	9,329,238.87	-	9,329,238.87	9,224,781.88	99,636.92

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		7,446,535.03	9,329,238.87	-	9,329,238.87	9,224,781.88	99,636.92
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		51,247,993.96	51,370,830.66	-	51,370,830.66	49,800,959.84	1,565,050.75
(M) Reserve for Uncollected Taxes	50-899		2,897,006.04	3,149,169.34	XXXXXXXXXX	3,149,169.34	3,149,169.34	XXXXXXXXXX
9. Total General Appropriations	34-499		54,145,000.00	54,520,000.00	-	54,520,000.00	52,950,129.18	1,565,050.75

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
Summary of Appropriations		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	43,801,458.93	42,041,591.79	-	42,041,591.79	40,576,177.96	1,465,413.83
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	2,716,144.00	2,162,917.00	-	2,162,917.00	2,064,155.08	98,761.92
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	242,949.67	3,003,811.51	-	3,003,811.51	3,002,936.51	875.00
Total Operations Excluded from "CAPS"	34-305	2,959,093.67	5,166,728.51	-	5,166,728.51	5,067,091.59	99,636.92
(C) Capital Improvements	44-999	345,000.00	150,000.00	-	150,000.00	150,000.00	-
(D) Municipal Debt Service	45-999	4,141,616.36	4,012,510.36	-	4,012,510.36	4,007,690.29	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	825.00	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	2,897,006.04	3,149,169.34	XXXXXXXXXX	3,149,169.34	3,149,169.34	XXXXXXXXXX
Total General Appropriations	34-499	54,145,000.00	54,520,000.00	-	54,520,000.00	52,950,129.18	1,565,050.75

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: Donations for Scholarship Funds

Accumulated Absences (N.J.A.C. 5:30-15), Uniform Fire Safety Act Penalty Moneys (N.J.S.A. 52:27D-192 et seq. and N.J.A.C. 5:70-2.12), Storm Recovery Trust Fund (PL 2013, c.271 and N.J.S.A. 40A:4-62.1), Restoration & Preservation of the School House - Town House Project, Disposal of Forfeited Property (PL 1986, C135) UCC Code Enforcement Fee - Regular (N.J.S.A. 52:27D-124e and N.J.A.C. 5:23-4.1 et seq.), Parking Offenses Adjudication Act (PL 1989, c.137) Affordable Housing (N.J.S.A. 40A:12A-3 and N.J.A.C. 5:93-8.15), Recreation Trust Fund - Fee Programs (PL 1999, c.292 and N.J.S.A. 40:48-2.56), Donations (N.J.S.A. 40A:5-29) Donations (N.J.S.A. 40A:5-29 - Celebration of Public Events ; Placement of Signs throughout Township ; Festivals and Parades ; Willingboro 300th Anniversary Celebration) Electronic Receipts Fees (N.J.A.C. 5:30-9), Recycling Program (PL 1981, c.278 amended by PL 1987, c.102), Community Development Block Grant Fund - Act of 1974

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	20,886,584.73
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	5,925,013.43
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	2,625,860.62
Tax Title Lien Receivable	1,175,790.44
Property Acquired by Tax Title Lien Liquidation	
Other Receivables	745,814.22
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	31,359,063.44

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	12,318,489.39
Reserves for Receivables	4,547,465.28
Surplus	14,493,108.77
Total Liabilities, Reserves and Surplus	31,359,063.44

School Tax Levy Unpaid	
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	-

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	18,891,874.12	17,534,576.31
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 96.74%, 2024: 96.97%)	82,258,603.31	80,892,235.13
Delinquent Taxes	2,133,546.18	2,459,796.15
Other Revenues and Additions to Income	12,906,638.12	16,983,702.73
Total Funds	116,190,661.73	117,870,310.32
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	51,366,010.59	50,520,769.63
School Taxes (Including Local and Regional)	39,703,575.50	39,311,367.50
County Taxes (Including Added Tax Amounts)	10,004,395.12	9,142,137.01
Special District Taxes		
Other Expenditures and Deductions from Income	623,571.75	4,162.06
Total Expenditures and Tax Requirements	101,697,552.96	98,978,436.20
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	101,697,552.96	98,978,436.20
Surplus Balance, December 31	14,493,108.77	18,891,874.12

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	14,493,108.77
Current Surplus Anticipated in 2026 Budget	7,200,000.00
Surplus Balance Remaining	7,293,108.77

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

2026

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

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

**TOWNSHIP OF WILLINGBORO
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 TOWNSHIP OF WILLINGBORO

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	
		-							
Roads, Streets, Sidewalks and Storm Drains		3,935,000.00			8,000.00	152,000.00			3,775,000.00
		-							
Buildings and Grounds - Improvement/Renovations		6,299,500.00			\$39,875.00	\$757,625.00			5,502,000.00
		-							
Public Works Department - Vehicles & Equipment		1,540,000.00			\$3,250.00	\$61,750.00			1,475,000.00
		-							
IT Department - Equipment		315,236.00			\$6,150.00	\$116,850.00			192,236.00
		-							
Police Department - Equipment		429,500.00			\$11,750.00	\$223,250.00			194,500.00
		-							
Fire & EMS Departments - Equipment		2,965,000.00			\$14,000.00	\$266,000.00			2,685,000.00
		-							
Recreation Department - Equipment & Related Costs		269,500.00			\$13,475.00	\$256,025.00			
		-							
Various Office Furnishings, Improvements to Township Facilities and Inspection Vehicles / Equipment		670,000.00			33,500.00	636,500.00			
		-							
TOTAL - THIS PAGE	XXXXX	16,423,736.00	-	-	130,000.00	2,470,000.00	-	-	13,823,736.00

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

Local Unit

TOWNSHIP OF WILLINGBORO

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
		-							
Roads, Streets, Sidewalks and Storm Drains		3,935,000.00		160,000.00	1,175,000.00	1,175,000.00	1,425,000.00		
		-							
Buildings and Grounds - Improvement/Renovations		6,299,500.00		797,500.00	3,266,000.00	1,046,500.00	885,500.00	304,000.00	
		-							
Public Works Department - Vehicles & Equipment		1,540,000.00		65,000.00	585,000.00	435,000.00	455,000.00		
		-							
IT Department - Equipment		315,236.00		123,000.00	26,042.00	13,000.00	24,500.00	63,494.00	65,200.00
		-							
Police Department - Equipment		429,500.00		235,000.00	34,500.00	40,000.00	40,000.00	40,000.00	40,000.00
		-							
Fire & EMS Departments - Equipment		2,965,000.00		280,000.00	1,155,000.00	1,110,000.00	210,000.00	210,000.00	
		-							
Recreation Department - Equipment & Related Costs		269,500.00		269,500.00					
		-							
Various Office Furnishings, Improvements to Township Facilities and Inspection Vehicles / Equipment		670,000.00		670,000.00					
		-							
TOTAL - THIS PAGE	XXXXX	16,423,736.00	XXXXXXXXXX	2,600,000.00	6,241,542.00	3,819,500.00	3,040,000.00	617,494.00	105,200.00

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

Local Unit

TOWNSHIP OF WILLINGBORO

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
	-			-						
Roads, Streets, Sidewalks and Storm Drains	3,935,000.00			196,750.00			3,738,250.00			
	-			-						
Buildings and Grounds - Improvement/Renovations	6,299,500.00			314,975.00			5,984,525.00			
	-			-						
Public Works Department - Vehicles & Equipment	1,540,000.00			77,000.00			1,463,000.00			
	-			-						
IT Department - Equipment	315,236.00			15,761.80			299,474.20			
	-			-						
Police Department - Equipment	429,500.00			21,475.00			408,025.00			
	-			-						
Fire & EMS Departments - Equipment	2,965,000.00			148,250.00			2,816,750.00			
	-			-						
Recreation Department - Equipment & Related Costs	269,500.00			13,475.00			256,025.00			
	-			-						
Various Office Furnishings, Improvements to Township Facilities and Inspection Vehicles / Equipment	670,000.00			33,500.00			636,500.00			
	-			-						
TOTAL - THIS PAGE	16,423,736.00	-	-	821,186.80	-	-	15,602,549.20	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 37,451,320.93
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 6,350,138.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,959,093.67
(c) Capital Improvements	44-999	\$ 345,000.00
(d) Municipal Debt Service	45-999	\$ 4,141,616.36
(e) Deferred Charges - Municipal	46-999	\$ 825.00
(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	\$ 2,897,006.04
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 54,145,000.00

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				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:			(Date)		Payment of Bond Principal	54-920-2				XXXXXXXXXX
Rate Assessed:		\$			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Tax Collected to date:		\$			Interest on Bonds	54-930-2				XXXXXXXXXX
Total Expended to date:		\$			Interest on Notes	54-935-2				XXXXXXXXXX
Total Acreage Preserved to date:			(Acres)		Reserve for Future Use	54-950-2				-
Recreation land preserved in 2025:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2025:			(Acres)							

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

Contracting Unit: TOWNSHIP OF WILLINGBORO

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.

DIAMOND CONSTRUCTION	Approved June 12, 2025
Falasca Mechanical	Approved December 2, 2025
LEVEL UP RETAIL SERVICES	Approved September 16, 2025

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

Ssavino@willingborotwp.gov
Clerk of the Governing Body

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2026 MUNICIPAL BUDGET**

	YEAR 2026	YEAR 2025
1 Total General Appropriations for 2026 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	51,247,993.96	XXXXXXXXXXXX
2 Local District School Tax		40,069,724.00
Actual		
Estimate	40,871,118.00	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		9,965,503.44
Actual		
Estimate	10,164,814.00	XXXXXXXXXXXX
6 Special District Tax		
Actual		
Estimate		XXXXXXXXXXXX
7 Municipal Open Space		
Actual		
Estimate		XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	102,283,925.96	
10 Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)	17,462,282.51	
11 Cash Required from 2026 to Support Local Municipal Budget and Other Taxes	84,821,643.45	
12 Amount of Item 11 divided by 96.69%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, AFS Sheet 22)	87,718,649.49	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	40,871,118.00	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	10,164,814.00	
Special District Tax (Line 6 Above)	-	
Municipal Open Space Tax (Line 7 Above)	-	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	36,682,717.49	
Total Amount (Line 12)	87,718,649.49	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	2,897,006.04	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	51,247,993.96	
Item 13 - Appropriation: Reserve for Uncollected Taxes	2,897,006.04	
Subtotal	54,145,000.00	
Less: Item 10 - Total Anticipated Revenues	17,462,282.51	
Amount to Be Raised by Taxation in Municipal Budget	36,682,717.49	

Local Tax for Municipal Purpose	35,549,115.52
Addition to Local District School Tax	
Minimum Library Tax	1,133,601.97