

# 2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

**CAP**

**MUNICIPALITY:** BOROUGH OF FRANKLIN

**COUNTY:** SUSSEX

<u>John M. Sowden, IV</u> <b>Mayor's Name</b>	<u>December 31, 2027</u> <b>Term Expires</b>
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Governing Body Members	
Name	Term Expires
<u>Stephen Skellenger</u>	<u>12/31/2028</u>
<u>Joe Limon</u>	<u>12/31/2026</u>
<u>Patricia Carnes</u>	<u>12/31/2026</u>
<u>Gilbert Snyder</u>	<u>12/31/2027</u>
<u>Concetto Formica</u>	<u>12/31/2028</u>
<u>Rachel Heath</u>	<u>12/31/2027</u>

Municipal Officials	
<u>Colleen L. Little</u> <b>Municipal Clerk</b>	<u>11/16/2024</u> <b>Date of Orig. Appt.</b>
<u>Diana L. Falica</u> <b>Tax Collector</b>	<u>C-2038</u> <b>Cert. No.</b>
<u>Michelle LaStarza</u> <b>Chief Financial Officer</b>	<u>T-8698</u> <b>Cert. No.</b>
<u>Brian Ko</u> <b>Registered Municipal Accountant</b>	<u>N-0613</u> <b>Cert. No.</b>
<u>John Ursin</u> <b>Municipal Attorney</b>	<u>587</u> <b>Lic. No.</b>

**Official Mailing Address of Municipality**

Borough of Franklin  
46 Main Street  
Franklin, New Jersey 07416

**Fax #:** 973-827-2550

**MUNICIPAL BUDGET NOTICE**

**Section 1.**

Municipal Budget of the BOROUGH of FRANKLIN, County of SUSSEX 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 franklinborough.org/index.php/community/news/legal-r on April 16th, 2026;

Also, if applicable, it will be advertised in the following on-line publication of N/A on 0, 2026.

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

**RECORDED VOTE**

(Insert Last Name)

**Ayes**  
Carnes  
Formica  
Heath  
Limon  
Skellenger  
Snyder

**Nays**  
None

**Abstained**  
None

**Absent**  
None

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

A Hearing on the Budget and Tax Resolution will be held at Borough of Franklin, on May 12th, 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
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>		XXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>		XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}</b>		7,382,840.00
<b>2. Appropriations excluded from "CAPS" -</b>		XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}</b>		1,616,269.07
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>		-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>		1,616,269.07
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b>	<b>95.45%</b>	<b>Percent of Tax Collections</b>
		833,832.00
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>		9,832,941.07
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>		3,932,989.07
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>		XXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>		5,899,952.00
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>		-
<b>(c) Minimum Library Tax</b>		-

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Water/Sewer Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	9,131,246.70	3,289,279.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	-						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	9,131,246.70	3,289,279.00	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	8,667,068.26	2,984,599.88	-	-	-	-	-
Reserved	463,757.44	298,621.10	-	-	-	-	-
Unexpended Balances Canceled	421.00	6,058.02	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	9,131,246.70	3,289,279.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**CAP CALCULATION**

Total General Appropriations for 2025	9,131,246.70
Cap Base Adjustment:	94,114.00
Subtotal	<u>9,225,360.70</u>
Exceptions Less:	
Total Other Operations	184,778.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	178,737.00
Total Additional Appropriations	-
Total Capital Improvements	377,640.00
Total Debt Service	590,276.00
Transferred to Board of Education	-
Type I School Debt	
Total Public & Private Programs	33,236.70
Judgements	
Total Deferred Charges	-
Cash Deficit	
Reserve for Uncollected Taxes	736,858.00
Total Exceptions	<u>2,101,525.70</u>
Amount on Which CAP is Applied	7,123,835.00
2.0% CAP	<u>142,476.70</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	7,266,311.70

**CAP CALCULATION**

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		7,266,311.70
Additions:		
New Construction (Assessor Certification)		8,787.35
2024 Cap Bank Available		-
2025 Cap Bank Available		884.00
Total Additions		<u>9,671.35</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>7,275,983.05</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>106,857.53</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>7,382,840.57</u>
Total General Appropriations for Municipal Purposes		<u>7,382,840.00</u>
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		<u>(0.57)</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 \$ 1,580,204.73

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>387,003.73</u>
	<u>1,193,201.00</u>

Budgeted Group Insurance - Inside CAP	<u>660,949.00</u>
Budgeted Group Insurance - Utilities	<u>407,333.00</u>
Budgeted Group Insurance - Outside CAP	<u>124,919.00</u>
<b>TOTAL</b>	<u><b>1,193,201.00</b></u>

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

Health Benefits Waiver	
Salaries and Wages	<u>\$ 22,550.00</u>

**"2010" LEVY CAP BANKS:**

<b>2023</b>	Maximum Allowable Amount to be Raised by Taxation	
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026)	<u>235,377</u>
	Amount Used in CY 2026	<u>235,377</u>
	Balance to Expire	<u>-</u>

<b>2024</b>	Maximum Allowable Amount to be Raised by Taxation	5,609,292
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2027)	<u>5,381,024</u>
	Amount Used in CY 2026	<u>228,268</u>
	Balance to Carry Forward (CY 2027)	<u>-</u>

<b>2025</b>	Maximum Allowable Amount to be Raised by Taxation	5,635,672
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	<u>5,332,011</u>
	Amount Used in CY 2026	<u>303,661</u>
	Balance to Carry Forward (CY 2027 - CY2028)	<u>303,661</u>

<b>2026</b>	Maximum Allowable Amount to be Raised by Taxation	-
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029)	<u>-</u>
		<u>-</u>

<b>Total Levy CAP Bank</b>	<u><b>303,661</b></u>
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EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>1. Surplus Anticipated</b>	08-101	750,000.00	910,000.00	910,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	750,000.00	910,000.00	910,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	13,000.00	12,300.00	13,035.00
Other	08-104	8,900.00	8,900.00	8,949.00
Fees and Permits	08-105	18,000.00	27,000.00	20,765.30
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	36,000.00	30,000.00	36,153.35
Other	08-109			
Interest and Costs on Taxes	08-112	100,000.00	100,000.00	101,558.49
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	190,000.00	160,000.00	226,354.56
Anticipated Utility Operating Surplus	08-114			





**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	<b>365,900.00</b>	<b>338,200.00</b>	<b>406,815.70</b>



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>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)</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	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			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08-002	-	-	-





**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services</b>				
<b>Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	11-001	24,580.00	-	-

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of the Director of Local Government Services -</b>				
<b>    Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section E: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Consent of Director of Local Government Services - Additional Revenues</b>	08-003	-	-	-



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>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):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues</b>	xxxxxxx 10-001	xxxxxxxxxxx 258,766.07	xxxxxxxxxxx 33,236.70	xxxxxxxxxxx 33,236.70

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Hillside Es. - Solid Waste Collection	08-240	37,800.00	37,800.00	37,800.00
Borough Ordinance #94-03 Municipal Service Fee				
Assessed to Mobile Home Parks - Fees & Permits	08-241	112,200.00	81,700.00	142,943.30
Rent Senior Center	08-118	25,000.00	30,000.00	27,699.96
Cable T.V. Franchise	08-117	12,188.00	12,764.00	12,764.00
Antenna Lease Contract	08-242	95,000.00	85,000.00	97,153.33
Franklin Sr Housing - Pilot	08-130	42,000.00	40,000.00	42,706.50
Municipal Cannabis Tax	08-243	1,000,000.00	1,053,915.00	1,109,456.35
Interlocal Agreement for Municipal Court	08-110	100,785.00	97,850.00	97,850.00

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>    Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Consent of Director of Local Government Services - Other Special Items</b>	08-004	1,424,973.00	1,439,029.00	1,568,373.44

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	750,000.00	910,000.00	910,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	365,900.00	338,200.00	406,815.70
Total Section B: State Aid Without Offsetting Appropriations	09-001	628,770.00	628,770.00	628,769.66
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	24,580.00	-	-
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	258,766.07	33,236.70	33,236.70
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	1,424,973.00	1,439,029.00	1,568,373.44
<b>Total Miscellaneous Revenues</b>	13-099	2,702,989.07	2,439,235.70	2,637,195.50
<b>4. Receipts from Delinquent Taxes</b>	15-499	480,000.00	450,000.00	415,664.57
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	3,932,989.07	3,799,235.70	3,962,860.07
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	5,899,952.00	5,332,011.00	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	5,899,952.00	5,332,011.00	5,354,843.87
<b>7. Total General Revenues</b>	13-299	9,832,941.07	9,131,246.70	9,317,703.94

**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:						-		-
Administrative and Executive						-		-
Salaries and Wages	20-100	1	94,950.00	94,950.00		94,974.00	94,950.00	24.00
Other Expenses	20-100	2	48,651.00	58,775.00		58,775.00	44,388.34	14,386.66
Mayor & Council						-		-
Salaries and Wages	20-110	1	24,950.00	24,270.00		24,270.00	24,204.52	65.48
Other Expenses	20-110	2	2,000.00	1,500.00		1,500.00	1,500.00	-
Clerk						-		-
Salaries and Wages	20-120	1	125,567.00	110,886.00		117,062.00	117,000.38	61.62
Other Expenses	20-120	2	19,540.00	22,290.00		22,290.00	15,946.03	6,343.97
						-		-
						-		-
Financial Administration						-		-
Salaries and Wages	20-130	1	159,744.00	150,347.00		150,347.00	146,657.81	3,689.19
Other Expenses	20-130	2	16,861.00	18,685.00		18,162.00	13,271.46	4,890.54
Annual Audit	20-135	2	33,000.00	45,050.00		45,050.00		45,050.00
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	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
Collection of Taxes						-		-
Salaries and Wages	20-145	1	46,636.00	45,355.00		56,977.00	56,976.73	0.27
Other Expenses	20-145	2	16,020.00	17,225.00		17,225.00	10,087.86	7,137.14
Assessment of Taxes						-		-
Salaries and Wages	20-150	1	60,199.00	58,557.00		58,557.00	57,610.05	946.95
Other Expenses	20-150	2	18,600.00	16,600.00		16,600.00	15,309.43	1,290.57
Revaluation of Taxes	20-150	2	25,000.00	25,000.00		25,000.00	20,000.00	5,000.00
Legal Services and Costs						-		-
Other Expenses	20-155	2	130,000.00	130,000.00		123,200.00	109,347.46	13,852.54
Engineering Services and Costs						-		-
Other Expenses	20-165	2	30,000.00	40,000.00		34,000.00	18,586.75	15,413.25
Economic Development Committee:						-		-
Other Expenses	20-170	2	20,000.00	21,000.00		21,000.00	18,400.00	2,600.00
Historic Preservation						-		-
Other Expenses	20-175	2	1,000.00	1,000.00		1,000.00		1,000.00
Planning Board						-		-
Salaries and Wages	21-180	1	42,127.00	42,209.00		38,609.00	38,477.83	131.17
Other Expenses	21-180	2	14,150.00	14,400.00		14,400.00	9,335.13	5,064.87
						-		-
						-		-

## 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
Insurance						-		-
Other Insurance Premiums	23-211	2	136,035.00	83,938.00		76,138.00	76,137.63	0.37
Workers Compensation Insurance	23-220	2	47,381.00	53,310.00		53,310.00	53,307.76	2.24
Group Insurance Plan for Employees	23-220	2	660,949.00	519,336.00		579,864.00	553,324.42	26,539.58
Health Benefit Waiver	23-220	2	22,550.00	22,000.00		22,000.00	17,471.78	4,528.22
Public Safety:						-		-
Police						-		-
Salaries and Wages	25-240	1	2,138,225.00	2,140,844.00		2,088,744.00	2,061,279.81	27,464.19
Other Expenses	25-240	2	200,300.00	188,260.00		188,260.00	187,240.79	1,019.21
Crossing Guards						-		-
Salaries and Wages	25-241	1	75,000.00	79,401.00		71,379.00	69,404.25	1,974.75
Other Expenses	25-241	2	1,000.00	1,000.00		1,000.00	150.00	850.00
Office of Emergency Management						-		-
Salaries and Wages	25-252	1	3,227.00	3,138.00		3,138.00	3,132.95	5.05
Other Expenses	25-252	2	500.00	500.00		500.00	394.99	105.01
Fire						-		-
Other Expenses	25-255	2	106,270.00	101,545.00		101,545.00	97,667.39	3,877.61
First Aid Organization - Contribution	25-260	2	19,550.00	15,800.00		15,800.00	12,728.07	3,071.93
Prosecutor						-		-
Other Expenses	25-275	2	19,800.00	19,500.00		19,500.00	19,500.00	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	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
						-		-
Streets and Roads:						-		-
Road Repairs and Maintenance						-		-
Salaries and Wages	26-290	1	388,161.00	390,005.00		419,905.00	419,868.63	36.37
Other Expenses	26-290	2	118,300.00	102,200.00		91,672.00	66,647.95	25,024.05
Public Buildings and Grounds						-		-
Salaries and Wages	26-310	1	18,308.00	17,333.00		17,333.00	16,773.68	559.32
Other Expenses	26-310	2	150,624.00	94,124.00		94,124.00	90,641.67	3,482.33
Municipal Services Act - Condo Cost						-		-
Other Expenses	26-325	2	1.00	100.00		100.00		100.00
Health and Welfare:						-		-
Board of Health						-		-
Salaries and Wages	27-330	1	5,741.00	7,053.00		7,053.00	5,412.64	1,640.36
Other Expenses	27-330	2	1,000.00	600.00		908.00	852.99	55.01
Board of Health - H.B.V. Vaccination:						-		-
Other Expenses	27-330	2	1,250.00	1,250.00		1,250.00	730.00	520.00
Animal Regulation:						-		-
Other Expenses	27-340	2	1.00	1.00		1.00		1.00
						-		-
						-		-

## 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
						-		-
Contribution to Senior Citizen Ctr. ( N.J.S. 40:48-94)						-		-
Salaries and Wages	27-365	1	76,360.00	70,203.00		70,203.00	68,044.70	2,158.30
Other Expenses	27-365	2	5,000.00	5,000.00		5,000.00	4,322.37	677.63
Recreation and Education:						-		-
Board of Recreation Comm. (N.J.S. 40A:12-1):						-		-
Salaries and Wages	28-370	1	2,472.00	3,096.00		3,096.00	2,917.50	178.50
Other Expenses	28-370	2	10,000.00	12,500.00		10,000.00	9,921.52	78.48
Public Events	28-370	2	12,500.00	10,000.00		7,192.00	1,675.13	5,516.87
Municipal Court:						-		-
Salaries and Wages	43-490	1	196,091.00	207,521.00		207,521.00	183,154.19	24,366.81
Other Expenses	43-490	2	16,500.00	16,850.00		15,350.00	7,359.20	7,990.80
Municipal Public Defender	43-490	2	5,800.00	1,000.00		3,300.00	2,800.00	500.00
						-		-
						-		-
						-		-
						-		-
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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				-		-
Other Expenses	22-195	2				-		-
						-		-
Zoning Official						-		-
Salaries and Wages	22-196	1	24,517.00	23,858.00		27,458.00	26,680.50	777.50
Other Expenses	22-196	2	1,100.00	1,550.00		1,550.00	484.65	1,065.35
						-		-
						-		-
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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
<b>UNCLASSIFIED:</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Fixed Assets Accounting System	30-411	2	1,500.00	1,500.00		1,500.00		1,500.00
Network Maintenance Agreement	30-412	2	46,000.00	46,000.00		41,640.00	39,683.64	1,956.36
Street Lighting	31-435	2	50,000.00	52,500.00		52,500.00	50,143.82	2,356.18
Telephone	31-440	2	23,000.00	22,000.00		26,318.00	26,315.56	2.44
Gasoline and Oil	31-447	2	50,000.00	45,000.00		41,170.00	40,943.26	226.74
Solid Waste Contract	32-465	2	600,233.00	582,000.00		582,000.00	580,831.66	1,168.34
						-		-
						-		-
Electricity	31-430	2	75,000.00	72,500.00		76,458.00	75,710.28	747.72
Propane/Natural Gas	31-446	2	34,000.00	17,000.00		31,135.00	31,092.43	42.57
Computer Replacement Program	30-412	2	5,000.00	14,300.00		14,300.00	11,957.00	2,343.00
Telecommunications	31-450	2	8,000.00	22,000.00		7,865.00	7,779.94	85.06
						-		-
Salary Adjustment	30-425	1	10,000.00			-		-
FSA Reimbursement	30-429	2	3,400.00			-		-
						-		-
						-		-
						-		-
						-		-

## 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
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Operations {Item 8(A)} within "CAPS"</b>	<b>34-199</b>		6,299,641.00	6,005,715.00	-	6,018,078.00	5,736,534.53	281,543.47
<b>B. Contingent</b>	<b>35-470</b>	<b>2</b>			XXXXXXXXXX	-		-
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-201</b>		6,299,641.00	6,005,715.00	-	6,018,078.00	5,736,534.53	281,543.47
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	<b>34-201</b>	<b>1</b>	3,492,275.00	3,469,026.00	-	3,456,626.00	3,392,546.17	64,079.83
<b>Other Expenses (Including Contingent)</b>	<b>34-201</b>	<b>2</b>	2,807,366.00	2,536,689.00	-	2,561,452.00	2,343,988.36	217,463.64

**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
Emergency Authorizations	46-870				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"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		142,062.00	150,275.00		150,366.00	150,366.00	-
Social Security System (O.A.S.I.)	36-472		271,378.00	293,000.00		266,774.00	246,151.02	20,622.98
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		631,912.00	555,445.00		556,130.00	556,129.65	0.35
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		12,081.00	15,000.00		15,000.00	10,426.48	4,573.52
Insurance - Disability	36-473		11,850.00	-		11,850.00	10,398.66	1,451.34
Insurance - Employee Reimbursements	36-473		7,000.00	-		1,237.00	1,236.69	0.31
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		6,916.00	10,286.00		10,286.00	6,426.36	3,859.64
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		<b>1,083,199.00</b>	<b>1,024,006.00</b>	<b>-</b>	<b>1,011,643.00</b>	<b>981,134.86</b>	<b>30,508.14</b>
<b>(F) Judgments</b>	37-480					-		XXXXXXXXXX
<b>(G) Cash Deficit of Preceding Year</b>	46-855					-		-
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>		<b>7,382,840.00</b>	<b>7,029,721.00</b>	<b>-</b>	<b>7,029,721.00</b>	<b>6,717,669.39</b>	<b>312,051.61</b>

## 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
Refund of Tax Appeals	20-150	2		15,000.00		3,000.00		3,000.00
Length of Service Award Program	25-286	2	20,000.00	20,000.00		20,000.00		20,000.00
						-		-
Group Insurance Plan for Employees	23-221	2	124,919.00	55,664.00		55,664.00	55,664.00	-
Other Insurance Premiums	23-221	2		94,114.00		94,114.00	94,114.00	-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - 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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>		144,919.00	184,778.00	-	172,778.00	149,778.00	23,000.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - 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
<b>Uniform Construction Code</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee							
Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
<b>Total Uniform Construction Code Appropriations</b>	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
<b>Shared Service Agreements</b>	xxxxxx		xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Township of Sparta "911" Emergency Dispatching						-		-
Other Expenses - Fire	42-115	2	34,272.00	33,593.00		33,593.00	33,593.00	-
Other Expenses - Police	42-115	2	36,349.00	35,641.00		35,641.00	35,641.00	-
Other Expenses - EMS	42-115	2	33,233.00	32,584.00		32,584.00	32,584.00	-
Township of Hardyston						-		-
Municipal Drug Alliance Program	42-120	2	353.00	353.00		353.00	276.00	77.00
Construction Office	42-118	2	75,000.00	62,566.00		74,566.00	74,092.20	473.80
Township of Vernon						-		-
Animal Control Agreement	42-121	2	14,250.00	14,000.00		14,000.00	14,000.00	-
						-		-
Township of Lafayette - Tax Collector						-		-
Salaries and Wages	42-103	1	24,580.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - 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
<b>Shared Service Agreements</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
<b>Total Interlocal Municipal Service Agreements</b>	<b>42-999</b>	218,037.00	178,737.00	-	190,737.00	190,186.20	550.80

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)</b>	<b>34-303</b>		-	-	-	-	-	-

## 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
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899					-	-	-
Labor Day Crackdown Grant						-	-	-
Other Expenses	41-510	2	7,000.00			-	-	-
State Body Armor Grant						-	-	-
Other Expenses	41-505	2	4,794.15	1,641.07		1,641.07	1,641.07	-
Recycling State Grant						-	-	-
Other Expenses	41-569	2	13,917.88	15,929.48		15,929.48	15,929.48	-
Clean Communities Grant						-	-	-
Other Expenses	41-602	2	15,538.21	15,666.15		15,666.15	15,666.15	-
Federal DOJ COPS Tech Grant						-	-	-
Other Expenses	41-766	2	216,000.00			-	-	-
Municipal Court Alcohol Rehab Grant						-	-	-
Other Expenses	41-501	2	515.83			-	-	-
Walmart Police Grant						-	-	-
Other Expenses	41-518	2	1,000.00			-	-	-
						-	-	-
						-	-	-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS" (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		258,766.07	33,236.70	-	33,236.70	33,236.70	-
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>		621,722.07	396,751.70	-	396,751.70	373,200.90	23,550.80
Detail:								
Salaries & Wages	34-305	1	24,580.00	-	-	-	-	-
Other Expenses	34-305	2	597,142.07	396,751.70	-	396,751.70	373,200.90	23,550.80

## 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
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		80,000.00	75,000.00	XXXXXXXXXX	75,000.00	75,000.00	-
Improvements to Streets and Roads	44-903	2	60,000.00	30,000.00		30,000.00	1,636.40	28,363.60
Improvement to Municipal Property	44-904	2	38,000.00	78,840.00		78,840.00	51,040.39	27,799.61
Purchases of Office Equipment	44-905	2	5,000.00	5,000.00		5,000.00	3,508.08	1,491.92
Purchase of Fire Equipment	44-905	2	76,000.00	45,800.00		45,800.00	45,800.00	-
Purchase of Road Equipment	44-905	2	-	26,000.00		26,000.00	23,065.46	2,934.54
Purchase of Police Equipment	44-905	2	-	42,000.00		42,000.00	31,659.72	10,340.28
						-		-
Improvement to Recreation Areas	44-905	2	60,000.00	75,000.00		75,000.00	17,774.92	57,225.08
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

**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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>		319,000.00	377,640.00	-	377,640.00	249,484.97	128,155.03



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS" (cont.)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	<b>45-999</b>		675,544.00	590,276.00	-	590,276.00	589,855.00	XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	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
Deferred Charges to Future Taxation Unfunded:					XXXXXXXXXX	-		XXXXXXXXXX
Ordinance #07-2024	46-892	2	3.00		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>Total Deferred Charges - Municipal -     Excluded from "CAPS"</b>	46-999		3.00	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480					-		XXXXXXXXXX
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.</b>	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	34-309		1,616,269.07	1,364,667.70	-	1,364,667.70	1,212,540.87	151,705.83

## 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
<b>(I) Type 1 District School Debt Service</b>	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
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999		-	-	-	-	-	XXXXXXXXXX
<b>Deferred Charges and Statutory (J) Expenditures - Local School -</b>	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
<b>District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"</b>	29-410		-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399		1,616,269.07	1,364,667.70	-	1,364,667.70	1,212,540.87	151,705.83
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400		8,999,109.07	8,394,388.70	-	8,394,388.70	7,930,210.26	463,757.44
<b>(M) Reserve for Uncollected Taxes</b>	50-899		833,832.00	736,858.00	XXXXXXXXXX	736,858.00	736,858.00	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499		9,832,941.07	9,131,246.70	-	9,131,246.70	8,667,068.26	463,757.44

## 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
<b>(H-1) Total General Appropriations for</b>	34-299	7,382,840.00	7,029,721.00	-	7,029,721.00	6,717,669.39	312,051.61
Municipal Purposes within "CAPS"	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	144,919.00	184,778.00	-	172,778.00	149,778.00	23,000.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	218,037.00	178,737.00	-	190,737.00	190,186.20	550.80
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	258,766.07	33,236.70	-	33,236.70	33,236.70	-
Total Operations Excluded from "CAPS"	34-305	621,722.07	396,751.70	-	396,751.70	373,200.90	23,550.80
<b>(C) Capital Improvements</b>	44-999	319,000.00	377,640.00	-	377,640.00	249,484.97	128,155.03
<b>(D) Municipal Debt Service</b>	45-999	675,544.00	590,276.00	-	590,276.00	589,855.00	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	46-999	3.00	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	37-480	-	-	-	-	-	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of Local Finance Board</b>	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	50-899	833,832.00	736,858.00	XXXXXXXXXX	736,858.00	736,858.00	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	9,832,941.07	9,131,246.70	-	9,131,246.70	8,667,068.26	463,757.44







**DEDICATED WATER/SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR WATER/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
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512	25,000.00	25,000.00		25,000.00	6,859.33	18,140.67
Improvements to Water and Sewer Systems	55-513	125,000.00	390,000.00		390,000.00	326,537.80	63,462.20
Purchase of Water and Sewer Equipment	55-514	20,000.00	20,000.00		20,000.00	17,010.18	2,989.82
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	85,000.00	85,000.00		85,000.00	85,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	131,407.00	107,894.00		107,894.00	107,894.00	XXXXXXXXXX
Interest on Bonds	55-522	54,600.00	57,998.00		57,998.00	56,725.00	XXXXXXXXXX
Interest on Notes	55-523	32,255.00	43,696.00		43,696.00	38,910.98	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

**DEDICATED WATER/SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR WATER/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
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	47,354.00	50,091.00		50,091.00	50,000.00	91.00
Social Security System (O.A.S.I.)	55-541	38,720.00	35,895.00		35,895.00	30,164.90	5,730.10
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	1,500.00	1,250.00		1,250.00	1,117.44	132.56
					-		-
					-		-
					-		-
<b>Judgements</b>	55-531				-		XXXXXXXXXX
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX	-		XXXXXXXXXX
<b>Surplus (General Budget )</b>	55-545			XXXXXXXXXX	-		XXXXXXXXXX
<b>TOTAL WATER/SEWER UTILITY APPROPRIATION</b>	55-599	3,326,903.00	3,289,279.00	-	3,289,279.00	2,984,599.88	298,621.10

## 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	-	-	-
		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
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	-	-	-
		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
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			
<b>Total Utility Assessment Revenues</b>	<b>53-899</b>	-	-	-
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			
<b>Total Utility Assessment Appropriations</b>	<b>53-999</b>	-	-	-

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: \_\_\_\_\_  
 Developers Escrow Fund (NJSA 40:55D=53.1), Parking Offenses Adjudication Act (PL 1989,C.137), Recreation Trust Fund PL 1999 C292 & NJS 40:48-2.56), Small Cities: Revolving Loan Fund, Municipal Public Defender PL 1977 c256, UCC Code Enforcement Fee 3rd Party NJA 52:27D-119 & NJAC 5:23-4.17, Older American Act Contributions Donations NJSA 40A:5-29, Outside Employment of Off-Duty Municipal Police Officer, Storm Recovery Trust Fund PL 2013, Ch 271, (NJSA 40A:4-62.1), Developers Fees - Housing Trust Funds PL 1985, c222 - NJAC 5:92-181 Accumulated Absences NJAC 5:30-15, Uniform Fire Safety Act Penalty Monies (NJSA 52:27D-192 et seq., Borough Owned Hungarian Church Donations; Opens Space Farmland Historic Preservation Mobile video recording systems NJSA39:4-50(h)(3)(i), Donations NJSA 40A:5-29; Police Department, Disposal of Forfeited Property (PL. 1986,C135)

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**

<b>ASSETS</b>	
Cash and Investments	6,837,872.00
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	<b>XXXXXXXX</b>
Taxes Receivable	490,244.24
Tax Title Lien Receivable	743,230.98
Property Acquired by Tax Title Lien Liquidation	402,700.00
Other Receivables	7,776.82
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
<b>Total Assets</b>	<b>8,481,824.04</b>

**LIABILITIES, RESERVES AND SURPLUS**

*Cash Liabilities	2,147,644.00
Reserves for Receivables	1,643,952.04
Surplus	4,690,228.00
<b>Total Liabilities, Reserves and Surplus</b>	<b>8,481,824.04</b>

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

	<b>YEAR 2025</b>	<b>YEAR 2024</b>
Surplus Balance, January 1	4,789,137.73	3,177,708.70
<b>CURRENT REVENUE ON A CASH BASIS:</b>	<b>XXXXXXXX</b>	<b>XXXXXXXX</b>
Current Taxes:*(Percentage Collected 2025: 95.82%, 2024: 96.11%)	16,814,622.88	16,620,526.08
Delinquent Taxes	415,664.57	523,697.98
Other Revenues and Additions to Income	3,264,667.96	4,336,637.58
<b>Total Funds</b>	<b>25,284,093.14</b>	<b>24,658,570.34</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>	<b>XXXXXXXX</b>	<b>XXXXXXXX</b>
Municipal Appropriations	8,393,967.70	7,986,967.15
School Taxes (Including Local and Regional)	9,250,862.00	8,957,445.00
County Taxes (Including Added Tax Amounts)	2,945,775.01	2,872,899.62
Special District Taxes		
Other Expenditures and Deductions from Income	3,260.43	52,120.84
<b>Total Expenditures and Tax Requirements</b>	<b>20,593,865.14</b>	<b>19,869,432.61</b>
Less: Expenditures to be Raised by Future Taxes	-	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>20,593,865.14</b>	<b>19,869,432.61</b>
<b>Surplus Balance, December 31</b>	<b>4,690,228.00</b>	<b>4,789,137.73</b>

\*Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2026 Budget**

Surplus Balance, December 31	4,690,228.00
Current Surplus Anticipated in 2026 Budget	750,000.00
<b>Surplus Balance Remaining</b>	<b>3,940,228.00</b>

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

**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 FRANKLIN  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The following pages reflect the estimated needs for the Borough for the years of 2025 through 2027, as required by New Jersey Statute. The Borough retains the right to make changes as a result of growth or as occasions merit.

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

Local Unit

**BOROUGH OF FRANKLIN**

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 CAPITAL		-							
Improvements to Streets and Roads	1	2,052,000.00		60,000.00			1,584,652.00	407,348.00	
Video and Security Cameras	2	276,030.00	46,730.00	-	7,700.00			221,600.00	
Purchase of Ambulance and Stretcher	3	480,750.00			33,630.00			447,120.00	
Purchase of Road Vehicles	4	176,250.00			7,050.00			169,200.00	
Purchase of Tag Trailer	5	60,756.00	1,256.00		17,500.00			42,000.00	
Improvements to Buildings and Grounds	6	81,880.00	41,980.00	38,000.00	1,900.00				
Purchase of Salt Shed	7	162,500.00			6,500.00			156,000.00	
Purchase of Fire Equipment	8	76,319.00	319.00	76,000.00					
Improvements to Recreation Property	9	60,000.00		60,000.00					
Purchase of Office Equipment	10	17,668.00	12,668.00	5,000.00					
WATER/SEWER CAPITAL		-							
Water Meters	1	1,006,250.00			40,250.00			966,000.00	
Generators	2	37,500.00			1,500.00			36,000.00	
Lead Service Line Replacement	3	2,450,000.00							2,450,000.00
Water Storage Tank Rehab	4	1,000,000.00							1,000,000.00
Transmission and Distribution Lines	5	125,000.00							125,000.00
		-							
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	8,062,903.00	102,953.00	239,000.00	116,030.00	-	1,584,652.00	2,445,268.00	3,575,000.00

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

Local Unit

**BOROUGH OF FRANKLIN**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 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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		-							
		-							
		-							
		-							
		-							
<b>TOTAL - THIS PAGE</b>	XXXXX	-	-	-	-	-	-	-	-

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

Local Unit

**BOROUGH OF FRANKLIN**

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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<b>TOTAL - ALL PROJECTS</b>	<b>XXXXX</b>	8,062,903.00	102,953.00	239,000.00	116,030.00	-	1,584,652.00	2,445,268.00	3,575,000.00

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

Local Unit

**BOROUGH OF FRANKLIN**

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
GENERAL CAPITAL	0	-							
Improvements to Streets and Roads	1	2,052,000.00		600,000.00	600,000.00				
Video and Security Cameras	2	276,030.00							
Purchase of Ambulance and Stretcher	3	480,750.00		150,000.00	150,000.00				
Purchase of Road Vehicles	4	176,250.00							
Purchase of Tag Trailer	5	60,756.00							
Improvements to Buildings and Grounds	6	81,880.00							
Purchase of Salt Shed	7	162,500.00		100,000.00	100,000.00				
Purchase of Fire Equipment	8	76,319.00		450,000.00	450,000.00				
Improvements to Recreation Property	9	60,000.00		50,000.00	50,000.00				
Purchase of Office Equipment	10	17,668.00		220,000.00	220,000.00				
WATER/SEWER CAPITAL	0	-		29,000.00	29,000.00				
Water Meters	1	1,006,250.00		237,000.00	237,000.00				
Generators	2	37,500.00		16,166.00	16,166.00				
Lead Service Line Replacement	3	2,450,000.00							
Water Storage Tank Rehab	4	1,000,000.00							
Transmission and Distribution Lines	5	125,000.00							
	0	-							
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	8,062,903.00	<b>XXXXXXXXXX</b>	1,852,166.00	1,852,166.00	-	-	-	-





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

Local Unit

BOROUGH OF FRANKLIN

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 CAPITAL	-			-						
Improvements to Streets and Roads	2,052,000.00			102,600.00						
Video and Security Cameras	276,030.00			13,801.50						
Purchase of Ambulance and Stretcher	480,750.00			24,037.50						
Purchase of Road Vehicles	176,250.00			8,812.50						
Purchase of Tag Trailer	60,756.00			3,037.80						
Improvements to Buildings and Grounds	81,880.00			4,094.00						
Purchase of Salt Shed	162,500.00			8,125.00						
Purchase of Fire Equipment	76,319.00			3,815.95						
Improvements to Recreation Property	60,000.00			3,000.00						
Purchase of Office Equipment	17,668.00			883.40						
WATER/SEWER CAPITAL	-			-						
Water Meters	1,006,250.00			50,312.50						
Generators	37,500.00			1,875.00						
Lead Service Line Replacement	2,450,000.00			122,500.00						
Water Storage Tank Rehab	1,000,000.00			50,000.00						
Transmission and Distribution Lines	125,000.00			6,250.00						
	0			-						
<b>TOTAL - THIS PAGE</b>	8,062,903.00	-	-	403,145.15	-	-	-	-	-	-





## SECTION 2 - UPON ADOPTION FOR YEAR 2026

RESOLUTION #2026-50

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

- (a) \$ 5,899,952.00 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in  
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of  
the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ - (Item 5 Below) Minimum Library Tax

**RECORDED VOTE**  
(Insert last name)

	<b>Ayes</b> Carnes Fomica Heath Limon Skellenger Snyder	<b>Nays</b> None	
			<b>Abstained</b> None
			<b>Absent</b> None

### SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	750,000.00
Miscellaneous Revenues Anticipated	13-099	\$	2,702,989.07
Receipts from Delinquent Taxes	15-499	\$	480,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	5,899,952.00
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY		\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192	\$	-
<b>Total Revenues</b>	13-299	\$	9,832,941.07

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	xxxxxx	xxxxxxxxxxxxxx
<b>Within "CAPS"</b>	xxxxxx	xxxxxxxxxxxxxx
(a & b) Operations Including Contingent	34-201	\$ 6,299,641.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,083,199.00
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	xxxxxx	xxxxxxxxxxxxxx
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 621,722.07
(c) Capital Improvements	44-999	\$ 319,000.00
(d) Municipal Debt Service	45-999	\$ 675,544.00
(e) Deferred Charges - Municipal	46-999	\$ 3.00
(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	\$ 833,832.00
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	\$ 9,832,941.07

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 12th day of May, 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 12th day of May, 2026, clerk@franklinborough.org, 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				-
<b>Summary of Program</b>					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:     **BOROUGH OF FRANKLIN**    

Year Ending:     December 31, 2025    

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

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

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

    May 12, 2026      
Date

    clerk@franklinborough.org      
Clerk of the Governing Body