

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: CITY OF VINELAND

COUNTY: CUMBERLAND

<u>Anthony R. Fanucci</u> Mayor's Name	<u>December 31, 2028</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>Paul F. Spinelli, Council President</u>	<u>12/31/2028</u>
<u>Cruz Gomez, Council Vice President</u>	<u>12/31/2028</u>
<u>Dr. Elizabeth Arthur, Councilwoman</u>	<u>12/31/2028</u>
<u>Scott English, Councilman</u>	<u>12/31/2028</u>
<u>Albert Vargas, Councilman</u>	<u>12/31/2028</u>

Municipal Officials	
<u>Richard G. Franchetta</u>	<u>3/1/2025</u>
Municipal Clerk	Date of Orig. Appt.
<u>William McCafferty</u>	<u>C2090</u>
Tax Collector	Cert. No.
<u>Susan M. Baldosaro</u>	<u>T8623</u>
Chief Financial Officer	Cert. No.
<u>Leon P. Costello, CPA</u>	<u>N1580</u>
Registered Municipal Accountant	Cert. No.
<u>Richard P. Tonetta, Esq.</u>	<u>393</u>
Municipal Attorney	Lic. No.

Official Mailing Address of Municipality

CITY HALL
640 E. Wood Street, P.O. Box 1508
Vineland, NJ 08362-1508

Fax #: 856-405-4605

2026 MUNICIPAL BUDGET

Municipal Budget of the _____ **CITY** _____ of _____ **VINELAND** _____, County of _____ **CUMBERLAND** _____ 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

_____ 31st _____ day of _____ March _____, 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 _____ 31st _____ day of _____ March _____, 2026

rfranchetta@vinelandcity.org
Clerk

640 E. Wood Street, P.O. Box 1508
Address

Vineland, NJ 08362-1508
Address

856-794-4000
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 _____ 31st _____ day of _____ March _____, 2026

Leon P. Costello	1535 Haven Avenue
Registered Municipal Accountant	Address
Ocean City, NJ 08226	609-399-6333
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 _____ 31st _____ day of _____ March _____, 2026

sbaldosaro@vinelandcity.org
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 _____ CITY _____ of _____ VINELAND _____, County of _____ CUMBERLAND _____ 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 _____ vinelandcity.org _____ on _____ April _____ 17th _____, 2026;

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

The Governing Body of the _____ CITY _____ of _____ VINELAND _____ does hereby approve the following as the Budget for the year 2026:

RECORDED VOTE

(Insert Last Name)

Ayes

Arthur
English
Gomez
Spinelli
Vargas

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the _____ COUNCIL MEMBERS _____ of the _____ CITY _____ of _____ VINELAND _____, County of _____ CUMBERLAND _____, on _____ March _____ 31st _____, 2026.

A Hearing on the Budget and Tax Resolution will be held at _____ CITY HALL _____, on _____ April _____ 28th _____, 2026 at _____ 5:30 _____ o'clock _____ P.M. _____ at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2026
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	68,210,900.92
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	31,580,296.83
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	31,580,296.83
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	2,834,634.08
97.92% Percent of Tax Collections	
Building Aid Allowance 2026 - \$	
for Schools-State Aid 2025 - \$	
4. Total General Appropriations (Item 9, Sheet 29)	102,625,831.83
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	53,470,347.36
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	47,013,165.47
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	2,142,319.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	WATER & SEWER Utility	ELECTRIC Utility	SOLID WASTE Utility	0 Utility	Utility	Utility
Budget Appropriations - Adopted Budget	88,339,416.56	13,291,451.00	133,117,000.00	5,635,544.00	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	15,469,566.24						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	103,808,982.80	13,291,451.00	133,117,000.00	5,635,544.00	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	101,406,280.55	12,642,796.32	126,135,163.33	5,541,450.25	-	-	-
Reserved	1,046,499.47	148,253.68	1,481,834.94	94,093.75	-	-	-
Unexpended Balances Canceled	1,356,202.78	500,401.00	5,500,001.73	(0.00)	-	-	-
Total Expenditures and Unexpended Balances Canceled	103,808,982.80	13,291,451.00	133,117,000.00	5,635,544.00	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	92,329,384.84
Cap Base Adjustment:	176,605.00
Subtotal	<u>92,505,989.84</u>
Exceptions Less:	
Total Other Operations	2,907,910.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	1,245,956.00
Total Additional Appropriations	3,200,000.00
Total Capital Improvements	4,000,000.00
Total Debt Service	8,846,417.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	3,989,968.28
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	2,682,030.56
Total Exceptions	<u>26,872,281.84</u>
Amount on Which CAP is Applied	65,633,708.00
2.0% CAP	<u>1,312,674.16</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	66,946,382.16

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		66,946,382.16
Additions:		
New Construction (Assessor Certification)		120,579.08
2024 Cap Bank Available		147,584.06
2025 Cap Bank Available		12,000.00
New Pilot		
Total Additions		<u>280,163.14</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>67,226,545.30</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>984,505.62</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>68,211,050.92</u>
Total General Appropriations for Municipal Purposes		<u>68,210,900.92</u>
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		<u>(150.00)</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.)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2026 \$ 19,388,241.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 4,053,400.00

(4,053,400.00)

Budgeted Group Insurance - Inside CAP 8,787,168.00

Budgeted Group Insurance - Utilities 5,946,163.00

Budgeted Group Insurance - Outside CAP 601,510.00

TOTAL 15,334,841.00

Instead of receiving Health Benefits, 160 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver

Salaries and Wages \$ 250,000.00

"2010" LEVY CAP BANKS:

2023	Maximum Allowable Amount to be Raised by Taxation	2,410,875
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026)	<u>2,410,875</u>
	Amount Used in CY 2026	<u>2,410,875</u>
	Balance to Expire	<u><u>2,410,875</u></u>
2024	Maximum Allowable Amount to be Raised by Taxation	2,431,181
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2027)	<u>2,431,181</u>
	Amount Used in CY 2026	<u>2,431,181</u>
	Balance to Carry Forward (CY 2027)	<u><u>2,431,181</u></u>
2025	Maximum Allowable Amount to be Raised by Taxation	45,660,952
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	<u>44,415,512</u>
	Amount Used in CY 2026	<u>1,245,440</u>
	Balance to Carry Forward (CY 2027 - CY2028)	<u><u>1,245,440</u></u>
2026	Maximum Allowable Amount to be Raised by Taxation	47,152,263
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029)	<u>47,013,165</u>
		139,098
	Total Levy CAP Bank	<u><u>3,815,719</u></u>

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1). The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	44,415,511.71
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>44,415,511.71</u>
Plus 2% CAP Increase	<u>888,310.23</u>
ADJUSTED TAX LEVY	<u>45,303,821.94</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>45,303,821.94</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

45,303,821.94

Exclusions:

Allowable Shared Service Agreements Increase	12,000.00
Allowable Health Insurance Costs Increase	770,494.00
Allowable Pension Obligations Increases	218,154.00
Allowable LOSAP Increase	4,800.00
Allowable Capital Improvements Increase	1,250,800.00
Allowable Debt Service and Capital Leases Inc.	422,464.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>2,678,712.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>950,850.00</u>

ADJUSTED TAX LEVY

47,031,683.94

Additions:

New Ratables - Increase for new construction	10,833,700
Prior Year's Local Purpose Tax Rate (per \$100)	<u>1.113</u>
New Ratable Adjustment to Levy	120,579.08
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

47,152,263.02

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

47,013,165.47

OVER OR (UNDER) 2% LEVY CAP

(139,097.55)

(must be equal or under for Introduction)

BUDGET MESSAGE

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
1. Surplus Anticipated	08-101	5,595,027.00	6,000,000.00	6,000,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102	1,404,973.00		
Total Surplus Anticipated	08-100	7,000,000.00	6,000,000.00	6,000,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	50,000.00	50,000.00	58,255.20
Other	08-104	300,000.00	200,000.00	325,835.00
Fees and Permits	08-105	1,400,000.00	1,350,000.00	1,465,790.71
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	350,000.00	330,000.00	389,927.68
Other	08-109			
Interest and Costs on Taxes	08-112	450,000.00	400,000.00	486,596.94
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	1,850,000.00	2,450,000.00	2,096,163.85
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)				
	08-105			
Public Defender Fees	08-105	15,000.00	18,000.00	16,585.00
Hotel Occupancy Tax	08-107	450,000.00	450,000.00	478,758.53
	08-118			
Rent- Economic Development	08-118	36,000.00	36,000.00	36,000.00
Payment in Lieu of Taxes - Redeemer Luthern Housing Inc.	08-210	22,000.00	22,000.00	29,666.10
Payment in Lieu of Taxes - Vineland Housing Authority	08-210	131,000.00	131,000.00	163,410.25
Payment in Lieu of Taxes - Commercial & Industrial (40A:20-1, et seq)	08-210	1,600,000.00	1,800,000.00	1,710,827.95
Payment in Lieu of Taxes - Landis Sewerage Authority	08-210	50,000.00	50,000.00	50,000.00
Payment in Lieu of Taxes - West Park Avenue	08-210	35,000.00	35,000.00	35,010.05
Payment in Lieu of Taxes - East Almond Estates	08-210	15,000.00	11,000.00	24,518.34
Payment in Lieu of Taxes - Spring Gardens Senior Housing	08-210	60,000.00	60,000.00	76,839.00
Payment in Lieu of Taxes - PAFA	08-210	10,000.00	12,000.00	10,000.00
Payment in Lieu of Taxes - Vineland Housing Development Melrose	08-210	5,000.00	5,000.00	5,222.00
Payment in Lieu of Taxes - Landis Senior Urban Renewal	08-210	18,000.00	17,000.00	23,753.88
Payment in Lieu of Taxes - NEP RE Of Vineland NJ Urban Renewal	08-210	150,000.00	150,000.00	158,063.78
Payment in Lieu of Taxes - Newcomb	08-210	12,000.00		
Cable TV Franchise Fee	08-229	220,000.00	220,000.00	228,696.84

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	7,229,000.00	7,797,000.00	7,869,921.10

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	1,000,000.00	1,000,000.00	1,369,129.00
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,000,000.00	1,000,000.00	1,369,129.00

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
Vineland Board of Education - Vaccines	11-119	10,000.00	10,000.00	7,528.74
Vineland Board of Education - Fuel	11-120	1,050,000.00	1,050,000.00	1,068,557.27
Vineland Board of Education - Radio Maintenance	11-120	26,556.00	26,556.00	26,556.00
Vineland Board of Education - CDL Training	11-122	40,000.00	40,000.00	35,000.00
Vineland Board of Education - Car Wash	11-122	4,000.00	4,000.00	2,554.00
Vineland Board of Education - SLEO	11-121	40,000.00		
Cumberland County - Code Blue	11-116	25,000.00	25,000.00	25,000.00
Township of Maurice River - Municipal Court	11-108	82,000.00	82,000.00	79,412.94
Cumberland County - Meals on Wheels	11-116	8,400.00	8,400.00	8,400.00
Landis Sewerage Authority - Tax Sale	11-116	15,000.00		

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	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	1,300,956.00	1,245,956.00	1,253,008.95

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
Alcohol Education and Rehabilitation Fund	10-501		17,641.42	17,641.42
Safe and Secure Communities	10-503		67,725.00	67,725.00
Pedestrian Safety	10-504	25,000.00		-
Body Armor Replacement Fund	10-505	14,250.74	10,635.39	10,635.39
Municipal Alliance on Alcoholism and Drug Abuse	10-506		23,231.00	23,231.00
Click it or Ticket	10-507			-
Distracted Driving Crackdown Grant	10-508			-
Drive Sober or Get Pulled Over	10-509			-
Drunk Driving Enforcement Fund	10-510		97,863.17	97,863.17
NJ State Municipal Aid Programs	10-559		495,852.00	495,852.00
Recycling Tonnage Grant	10-569		661,250.82	661,250.82
Clean Communities	10-602	160,664.11	172,635.43	172,635.43
SJIPH Partnership Development	10-536		-	-
New Jersey Department of Transportation	10-584		5,267,138.08	5,267,138.08
NACCHO	10-779	350,000.00	-	-
Southern NJ Perinatal Cooperative	10-881		110,000.00	110,000.00
Health Initiatives	10-756	8,000.00	69,788.00	69,788.00
FDA Grants	10-711			-
PFAS	10-726	160,000.00		-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
National Environmental Health Assocociation - FDA Voluntary Standards	10-603	40,000.00	46,500.00	46,500.00
Bullet Proof Vest Partnership	10-693	37,490.80	10,648.24	10,648.24
Edward Byrne JAG Grant	10-691		77,779.00	77,779.00
NJ Health Officers Association	10-634		37,451.00	37,451.00
NJDHTS Vineland Sustained Enforcement	10-881			-
Fire Department	10-746		389,896.80	389,896.80
DEP Environmental & Forestry	10-769		50.00	50.00
Highway Traffic Safety Fund - Misc	10-518		12,250.00	12,250.00
National Environmental Health Assocociation - FDA Track 2:Training	10-603			-
EMPG EMAA Allocation Grant	10-712		10,000.00	10,000.00
Highway Traffic Safety Fund - Safe Corridor	10-518			-
NJ DCA Grants	10-518		125,000.00	125,000.00
County Prosecutor	10-603			-
School Counts	10-881	872.18	969.89	969.89
NJDEPS Stormwater Permit				-
2024 CTR Tree Planting	10-501		-	-
US Department of Health	10-503			-
Wawa Foundation	10-881			-
National Opioid Settlement Funds	10-881			-

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
UEZ 2nd Generation - Redevelopment/Aquisition of Properties	10-877	2,225,000.00		-
UEZ 2nd Generation - Marketing Projects	10-877	175,000.00	150,000.00	150,000.00
UEZ 2nd Generation - Vineland Downtown Improvement District	10-877	100,000.00	100,000.00	100,000.00
UEZ Authority Funds - Commercial Corridor Project	10-877		-	-
UEZ Authority Funds - Vineland Development Corp (VDC)	10-877	500,000.00	85,000.00	85,000.00
UEZ 2nd Generation - Economic Development Office	10-877	739,075.00	686,940.00	686,940.00
UEZ 2nd Generation - Corporation Employee	10-877	21,734.00	20,307.00	20,307.00
UEZ 1st Generation - Authority Fund	10-877	186,284.00	2,460,438.00	2,460,438.00
UEZ 1st Generation - Projects	10-877	395,000.00	490,000.00	490,000.00
UEZ Authority Funds - Industrial Park Phase 1	10-877	2,710,000.00		-
South Jersey Economic Development District	10-877	25,000.00		-
Cumberland County Cultural and Heritage Commission	10-881	2,250.00	1,500.00	1,500.00
Cumberland County Code Blue	10-881		25,000.00	25,000.00
Cumberland County Prosecutor's Office	10-881			-
Cumberland County Department of Planning Census	10-881			-
Community Center - ARP	10-878			-
Stormwater Improvements - ARP	10-878			-
Water Infrastructure Improvements	10-878			-
NJ Bide Broadband Infrastructure	10-857		3,746,076.00	3,746,076.00

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	7,875,620.83	15,469,566.24	15,469,566.24

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
Utility Operating Surplus of Prior Year	08-116			
Assessment Trust Surplus	08-240	22,085.34	80,888.58	80,888.58
Utility Operating Surplus of Prior Year - Electric	08-116	13,500,000.00	12,500,000.00	12,500,000.00
General Capital Surplus	08-228	133,478.60	78,702.19	78,702.19
Uniform Fire Safety Act	08-106	400,000.00	400,000.00	472,671.60
Uniform Fire Safety Act - Non-Life Hazard Use Registration Fees	08-106	60,000.00	60,000.00	66,763.25
Reserve for Payment of Debt	08-227	1,097,211.59	1,098.08	1,098.08
Foreclosed Property Registration Fee	08-240	85,000.00	85,000.00	131,200.00
Sale of City Owned Property	08-242			
American Rescue Plan Act 2021	08-241			
Inspira Bed Tax	08-210	300,000.00	300,000.00	311,649.00
Cannibas Sales Tax	08-240	2,000,000.00	1,150,000.00	2,007,918.30

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	17,597,775.53	14,655,688.85	15,650,891.00

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	5,595,027.00	6,000,000.00	6,000,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	1,404,973.00	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	7,229,000.00	7,797,000.00	7,869,921.10
Total Section B: State Aid Without Offsetting Appropriations	09-001	6,266,995.00	6,266,995.00	6,266,995.05
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,000,000.00	1,000,000.00	1,369,129.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	1,300,956.00	1,245,956.00	1,253,008.95
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	3,400,000.00	3,200,000.00	3,690,931.50
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	7,875,620.83	15,469,566.24	15,469,566.24
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	17,597,775.53	14,655,688.85	15,650,891.00
Total Miscellaneous Revenues	13-099	44,670,347.36	49,635,206.09	51,570,442.84
4. Receipts from Delinquent Taxes	15-499	1,800,000.00	1,800,000.00	2,047,604.84
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	53,470,347.36	57,435,206.09	59,618,047.68
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	47,013,165.47	44,415,511.71	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	2,142,319.00	1,958,265.00	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	49,155,484.47	46,373,776.71	47,223,268.77
7. Total General Revenues	13-299	102,625,831.83	103,808,982.80	106,841,316.45

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 FUNCTIONS						-		-
General Administration - Director's Office						-		-
Salaries and Wages	20-160	1	550,709.00	517,339.00		457,339.00	452,363.81	4,975.19
Other Expenses	20-160	2	51,615.00	50,625.00		35,625.00	25,855.47	9,769.53
						-		-
General Administration - Purchasing						-		-
Salaries and Wages	20-100	1	155,315.00	165,851.00		180,851.00	174,702.11	6,148.89
Other Expenses	20-100	2	7,525.00	7,605.00		7,605.00	6,523.22	1,081.78
						-		-
State of NJ - Public Employee Occ. Safety and Health						-		-
Salaries and Wages	20-100	1	116,689.00	111,162.00		111,162.00	111,135.16	26.84
Other Expenses	20-100	2	1,230.00	1,380.00		1,380.00	948.62	431.38
						-		-
Human Resources (Personnel)						-		-
Salaries and Wages	20-105	1	106,625.00	122,520.00		117,520.00	113,753.97	3,766.03
Other Expenses	20-105	2	37,301.00	32,058.00		52,058.00	33,339.03	18,718.97
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS - (cont.):						-		-
Mayor and Council	20-110					-		-
Salaries and Wages	20-110	1	66,964.00	65,700.00		65,700.00	62,887.26	2,812.74
Other Expenses	20-110	2	3,177.00	3,251.00		3,251.00	1,460.75	1,790.25
						-		-
Municipal Clerk	20-120					-		-
Salaries and Wages	20-120	1	258,655.00	233,449.00		253,949.00	253,476.33	472.67
Other Expenses	20-120	2	34,090.00	26,380.00		26,380.00	22,558.93	3,821.07
						-		-
Elections	20-120					-		-
Other Expenses	20-120	2	120,000.00	135,000.00		87,752.00	87,751.69	0.31
						-		-
Financial Administration (Treasurer's Office)	20-130					-		-
Salaries and Wages	20-130	1	-	-		-		-
						-		-
Financial Administration (Treasury - Dept. of Finance)	20-130					-		-
Salaries and Wages	20-130	1	511,345.00	476,149.00		546,149.00	541,042.52	5,106.48
Other Expenses	20-130	2	22,375.00	20,846.00		25,846.00	20,960.90	4,885.10
						-		-
						-		-

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
GENERAL GOVERNMENT FUNCTIONS- (cont.):						-		-
Audit Services	20-135					-		-
Other Expenses	20-135	2	33,800.00	39,105.00		39,105.00	39,105.00	-
						-		-
Computerized Data Processing (MIS)	20-140					-		-
Salaries and Wages	20-140	1	468,896.00	474,551.00		374,551.00	368,215.51	6,335.49
						-		-
Other Expenses	20-140	2	879,176.00	843,525.00		843,525.00	828,765.12	14,759.88
						-		-
Revenue Administration (Tax Collection)	20-145					-		-
Salaries and Wages	20-145	1	379,672.00	383,665.00		383,665.00	376,586.52	7,078.48
Other Expenses	20-145	2	65,870.00	80,800.00		49,800.00	49,078.69	721.31
Liquidation of Tax Title Liens & Forclosed Property	20-145					-		-
Other Expenses	20-145	2	10,000.00	15,000.00		-	-	-
						-		-
Tax Assessment	20-150					-		-
Salaries and Wages	20-150	1	433,763.00	396,003.00		397,003.00	396,318.69	684.31
Other Expenses	20-150	2	49,600.00	37,050.00		37,050.00	29,311.11	7,738.89
						-		-
						-		-

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
GENERAL GOVERNMENT FUNCTIONS- (cont.):						-		-
Legal Services (Legal Department)	20-155					-		-
Salaries and Wages	20-155	1	244,460.00	288,455.00		288,455.00	287,457.41	997.59
Other Expenses	20-155	2	230,939.00	255,704.00		192,704.00	190,525.70	2,178.30
						-		-
Engineering Services	20-165					-		-
Salaries and Wages	20-165	1	633,412.00	748,681.00		535,181.00	535,121.27	59.73
						-		-
Other Expenses	20-165	2	234,550.00	235,870.00		171,870.00	170,746.97	1,123.03
						-		-
LAND USE ADMINISTRATION:						-		-
Planning Board	21-180					-		-
Salaries and Wages	21-180	1	449,948.00	464,881.00		464,881.00	456,828.69	8,052.31
Other Expenses	21-180	2	121,350.00	112,950.00		62,950.00	37,554.04	25,395.96
						-		-
Zoning Board of Adjustment	21-185					-		-
Salaries and Wages	21-185	1	185,990.00	166,607.00		167,607.00	165,434.21	2,172.79
Other Expenses	21-185	2	38,250.00	28,700.00		28,700.00	26,308.97	2,391.03
						-		-
						-		-

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
CODE ENFORCEMENT:						-		-
Other Code Enforcement Functions (L&I)	22-200					-		-
Salaries and Wages	22-200	1	678,454.00	628,530.00		552,530.00	551,684.99	845.01
Other Expenses	22-200	2	25,750.00	38,600.00		38,600.00	32,221.68	6,378.32
						-		-
Department of License & Inspection - Directors Office	22-200					-		-
Salaries and Wages	22-200	1	67,676.00	64,529.00		64,529.00	61,491.97	3,037.03
Other Expenses	22-200	2	1,150.00	5,000.00		5,000.00	3,032.21	1,967.79
						-		-
						-		-
						-		-
						-		-
INSURANCE:						-		-
Other Insurance (Self Insurance)	23-211	2	700,000.00	600,000.00		1,300,000.00	1,300,000.00	-
General Liability	23-210	2	906,000.00	824,895.00		785,895.00	785,475.90	419.10
Workers Compensation Insurance	23-215	2	500,000.00	310,500.00		310,500.00	310,500.00	-
Employee Group Health	23-220	2	8,787,168.00	7,954,160.00		7,916,160.00	7,862,725.48	53,434.52
Health Benefits Waiver	23-222	2	250,000.00	185,000.00		185,000.00	178,640.54	6,359.46
						-		-
						-		-

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
PUBLIC SAFETY FUNCTIONS:						-		-
Police Department	25-240					-		-
Salaries and Wages	25-240	1	17,776,211.00	17,513,508.00		17,815,908.00	17,787,280.13	28,627.87
Other Expenses	25-240	2	1,353,412.00	1,334,297.00		1,374,297.00	1,373,895.88	401.12
						-		-
Police Department-Director						-		-
Salaries and Wages (Including Director)	25-240	1	25,481.00	25,000.00		25,000.00	25,000.00	-
Office of Emergency Management	25-252					-		-
Salaries and Wages	25-252	1	60,104.00	59,216.00		54,216.00	52,695.03	1,520.97
Other Expenses	25-252	2	23,142.00	22,800.00		32,800.00	31,177.77	1,622.23
						-		-
Fire Department (Directors Office)	25-265					-		-
Salaries and Wages	25-265	1	20,385.00	20,000.00		20,000.00	20,000.00	-
Other Expenses	25-265	2	70.00	70.00		70.00	48.00	22.00
						-		-
Fire Department (Fire Supperssion)						-		-
Salaries and Wages	25-265	1	3,066,733.00	3,030,149.00		3,089,549.00	3,089,546.77	2.23
						-		-
Other Expenses	25-265	2	364,950.00	345,300.00		345,300.00	345,300.00	-
Aid to Volunteer Fire Companies	25-265	2	143,345.00	143,345.00		143,345.00	133,944.00	9,401.00

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 FUNCTIONS- (cont.):						-		-
Fire Department (Fire Hydrant Service)	25-265					-		-
Other Expenses	25-265	2	54,150.00	54,150.00		54,150.00	49,585.47	4,564.53
						-		-
Fire Department (Uniform Fire Code Enforcement)	25-265					-		-
Salaries and Wages	25-265	1	716,119.00	661,761.00		661,761.00	641,718.69	20,042.31
Other Expenses	25-265	2	24,800.00	26,650.00		26,650.00	20,887.04	5,762.96
						-		-
Municipal Prosecutor's Office	25-275					-		-
Salaries and Wages	25-275	1	251,349.00	216,553.00		217,553.00	216,288.45	1,264.55
Other Expenses	25-275	2	15,200.00	16,250.00		16,250.00	3,959.02	12,290.98
						-		-
Public Defender (P.L. 1997, c.256)	43-495					-		-
Salaries and Wages	43-495	1	96,631.00	138,061.00		137,061.00	136,802.81	258.19
Other Expenses	43-495	2	58,500.00	6,500.00		7,500.00	6,462.54	1,037.46
						-		-
Municipal Court	43-490					-		-
Salaries and Wages	43-490	1	933,372.00	982,510.00		854,510.00	854,174.43	335.57
Other Expenses	43-490	2	75,825.00	106,675.00		86,675.00	43,444.04	43,230.96
						-		-

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 FUNCTIONS:						-		-
Streets and Roads Maintenance	26-290					-		-
Salaries and Wages	26-290	1	2,698,182.00	2,630,301.00		2,630,301.00	2,589,376.19	40,924.81
Other Expenses	26-290	2	426,390.00	373,910.00		373,910.00	353,137.73	20,772.27
						-		-
Other Public Works Functions - Directors Office	26-300					-		-
Salaries and Wages	26-300	1	152,195.00	138,915.00		138,915.00	138,839.59	75.41
Other Expenses	26-300	2	90,890.00	85,895.00		85,895.00	85,837.50	57.50
						-		-
Solid Waste Collection						-		-
Other Expenses	26-305	2	350,000.00	350,000.00		211,000.00	210,455.99	544.01
						-		-
Community Service Act (Condo Community Costs)						-		-
Other Expenses	26-325	2	5,000.00	5,000.00		5,000.00	-	5,000.00
						-		-
Building & Grounds	26-310					-		-
Salaries and Wages	26-310	1	679,756.00	653,148.00		653,148.00	631,125.14	22,022.86
Other Expenses	26-310	2	324,958.00	309,908.00		309,908.00	299,000.77	10,907.23
						-		-
						-		-

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 FUNCTIONS - (cont.):						-		-
Vehicle Maintenance (Including Police Vehicles)	26-315					-		-
Salaries and Wages	26-315	1	417,911.00	408,255.00		384,703.00	378,988.35	5,714.65
Other Expenses	26-315	2	694,030.00	618,030.00		618,030.00	608,172.62	9,857.38
						-		-
HEALTH AND HUMAN SERVICES FUNCTIONS:						-		-
Public Health Services (Director's Office/Registrar)	27-330					-		-
Salaries and Wages	27-330	1	239,419.00	222,132.00		222,132.00	211,809.01	10,322.99
Other Expenses	27-330	2	6,485.00	8,485.00		8,485.00	5,306.20	3,178.80
						-		-
Public Health Services (Health Department Office)	27-330					-		-
Salaries and Wages	27-330	1	1,604,751.00	1,625,890.00		1,425,290.00	1,398,346.45	26,943.55
Salaries and Wages - ARP	27-330	1				-		-
Other Expenses	27-330	2	101,320.00	94,520.00		112,520.00	103,183.59	9,336.41
Animal Control Service	27-340					-		-
Salaries and Wages	27-340	1	156,270.00	123,348.00		125,148.00	124,289.11	858.89
Other Expenses	27-340	2	505,700.00	506,700.00		506,700.00	503,912.93	2,787.07
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES FUNCTIONS: (cont.):						-		-
Environmental Health Services	27-335					-		-
Salaries and Wages	27-335	1	6,115.00	6,000.00		6,000.00	5,999.96	0.04
Other Expenses	27-335	2	23,180.00	23,230.00		3,230.00	1,781.10	1,448.90
						-		-
PARK AND RECREATION FUNCTIONS:						-		-
Recreation Services and Programs	28-370					-		-
Salaries and Wages	28-370	1	987,360.00	926,975.00		805,975.00	800,997.00	4,978.00
Other Expenses	28-370	2	272,190.00	261,670.00		241,670.00	235,482.79	6,187.21
						-		-
Maintenance of Parks	28-375					-		-
Salaries and Wages	28-375	1	582,442.00	528,193.00		528,193.00	518,589.21	9,603.79
Other Expenses	28-375	2	120,350.00	107,850.00		82,850.00	79,585.31	3,264.69
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
Accumulated Leave Compensation	30-415					-		-
Salaries and Wages	30-415	1	100,000.00	100,000.00		100,000.00	100,000.00	-
						-		-
Salary & Wage Adjustment	30-425					-		-
Salaries and Wages	30-425	1	50,000.00	100,000.00		-	-	-
						-		-
General Admin. (Publicity & Public Information)	30-411					-		-
Other Expenses	30-411	2	4,000.00	4,000.00		-	-	-
						-		-
Reserve for Storms	30-411	2	100,000.00	100,000.00		100,000.00	100,000.00	-
						-		-
Celebration of Public Events, Anniversary or Holiday	30-420	2	54,000.00	90,000.00		54,000.00	53,425.68	574.32
						-		-
NJ EZ Pass	30-429	2	3,000.00			-		-
						-		-
Postage	30-429	2	83,889.00			-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
UTILITIES AND BULK PURCHASES:						-		-
Electricity	31-430	2	1,042,000.00	1,042,000.00		1,211,000.00	1,118,138.79	92,861.21
Street Lighting	31-435	2	225,200.00	235,200.00		235,200.00	211,762.03	23,437.97
Telephone (excluding equipment acquisitions)	31-440	2	355,000.00	280,000.00		338,000.00	331,664.69	6,335.31
Water	31-445	2	136,000.00	100,000.00		136,000.00	125,459.71	10,540.29
Gas (Natural or Propane)	31-446	2	200,000.00	200,000.00		200,000.00	190,349.99	9,650.01
Fuel Oil	31-447	2	1,000.00	3,500.00		3,500.00	-	3,500.00
Telecommunication Costs	31-450	2	2,500.00	5,000.00		5,000.00	552.72	4,447.28
Sewerage Processing and Disposal	31-455	2	34,000.00	29,000.00		31,600.00	31,160.11	439.89
Gasoline	31-460	2	764,700.00	764,701.00		772,201.00	570,340.47	201,860.53
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		58,037,280.00	55,800,995.00	-	55,680,295.00	54,760,885.04	919,409.96
B. Contingent	35-470	2	37,830.92	50,000.00	XXXXXXXXXX	50,000.00	10,809.19	190.81
Total Operations Including Contingent - within "CAPS"	34-201		58,075,110.92	55,850,995.00	-	55,730,295.00	54,771,694.23	919,600.77
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	36,864,488.00	36,268,655.00	-	35,707,103.00	35,473,117.02	233,985.98
Other Expenses (Including Contingent)	34-201	2	21,210,622.92	19,582,340.00	-	20,023,192.00	19,298,577.21	685,614.79

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		2,318,862.00	2,142,664.00		2,142,664.00	2,136,310.87	0.13
Social Security System (O.A.S.I.)	36-472		1,799,410.00	1,634,324.00		1,764,824.00	1,763,731.80	1,092.20
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		5,946,825.00	5,753,427.00		5,753,427.00	5,753,426.28	0.72
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		40,000.00	40,000.00		40,000.00	40,000.00	-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		30,693.00	35,693.00		24,893.00	24,893.00	-
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		10,135,790.00	9,606,108.00	-	9,725,808.00	9,718,361.95	1,093.05
(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		68,210,900.92	65,457,103.00	-	65,456,103.00	64,490,056.18	920,693.82

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 Service Awards Program (LOSAP)	25-286	2	168,000.00	160,000.00		160,000.00	154,000.00	6,000.00
						-		-
Maintenance of Free Public Library	29-390	2	2,142,319.00	1,958,265.00		1,958,265.00	1,958,265.00	-
						-		-
Tax Appeals Refund	30-426	2	25,000.00	25,000.00		25,000.00	-	-
						-		-
Group Health Insurance	23-221	2	601,510.00	533,040.00		533,040.00	533,040.00	-
Workers Compensation Insurance	23-215	2		189,500.00		189,500.00	189,500.00	-
General Liability	23-210	2		42,105.00		42,105.00	42,105.00	-
						-		-
Appropriations Cap Waiver Approved						-		-
Police - Salaries and Wages	25-240	1	1,020,608.00			-		-
Police - Other Expenses	25-240	2	344,465.00			-		-
OEM - Salaries and Wages	25-252	1	22,992.00			-		-
OEM - Other Expenses	25-252	2	16,908.00			-		-
						-		-
						-		-
						-		-
						-		-

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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		4,341,802.00	2,907,910.00	-	2,907,910.00	2,876,910.00	6,000.00

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
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
Vineland Board of Education	42-110					-		-
SLEO	42-110	2	40,000.00			-		-
Fuel	42-110	2	1,050,000.00	1,050,000.00		1,050,000.00	952,018.39	97,981.61
Vaccines	42-110	2	10,000.00	10,000.00		10,000.00	3,528.74	6,471.26
Radio Maintenance	42-110	2	26,556.00	26,556.00		26,556.00	26,556.00	-
CDL Training	42-110	2	40,000.00	40,000.00		40,000.00	35,000.00	5,000.00
Car Wash	42-119	2	4,000.00	4,000.00		4,000.00	-	4,000.00
Cumberland County - Meals on Wheels	42-116	2	8,400.00	8,400.00		8,400.00	8,400.00	-
Landis Sewerage Authority - Tax Sale	42-110	2	15,000.00			-		-
						-		-
Cumberland County - Code Blue	42-116	2	25,000.00	25,000.00		25,000.00	24,831.87	168.13
Township of Maurice River - Municipal Court	42-116	2	82,000.00	82,000.00		82,000.00	79,412.94	2,587.06
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		1,300,956.00	1,245,956.00	-	1,245,956.00	1,129,747.94	116,208.06

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
Public Health Services						-		-
Invalid Coach and Ambulance Service	27-330					-		-
Salaries & Wages	27-330	1	3,400,000.00	3,200,000.00		3,200,000.00	2,861,804.58	3,195.42
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		3,400,000.00	3,200,000.00	-	3,200,000.00	2,861,804.58	3,195.42

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				-	-	-	
					-	-	-	
Alcohol Education and Rehabilitation Fund	41-501	2		17,641.42	17,641.42	17,641.42	-	
Safe and Secure Communities	41-503	2		67,725.00	67,725.00	67,725.00	-	
VRLF Projects	41-504	2		490,000.00	490,000.00	490,000.00	-	
Body Armor Replacement Fund	41-505	2	14,250.74	10,635.39	10,635.39	10,635.39	-	
Municipal Alliance on Alcoholism and Drug Abuse	41-506	2		23,231.00	23,231.00	23,231.00	-	
NJ Division of Highway Safety	41-507	2		12,250.00	12,250.00	12,250.00	-	
Distracted Driving Crackdown Grant	41-508	2			-	-	-	
Drive Sober or Get Pulled Over	41-509	2			-	-	-	
Drunk Driving Enforcement Fund	41-510	2		97,863.17	97,863.17	97,863.17	-	
NJ State Municipal Aid Programs	41-559	2		495,852.00	495,852.00	495,852.00	-	
Recycling Tonnage Grant	41-569	2		661,250.82	661,250.82	661,250.82	-	
Clean Communities	41-602	2	160,664.11	172,635.43	172,635.43	172,635.43	-	
EMMA Allocation	41-537	2		10,000.00	10,000.00	10,000.00	-	
NJACCHO	41-536	2	350,000.00	37,451.00	37,451.00	37,451.00	-	
NJ Health Officers Assoc	41-603	2			-	-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Pedestrian Safety Grant	41-518	2	25,000.00			-	-	-
Bullet Proof Vest Partnership	41-693	2	37,490.80	10,648.24		10,648.24	10,648.24	-
Edward Byrne JAG Grant	41-691	2		77,779.00		77,779.00	77,779.00	-
Highway Traffic Safety	41-634	2				-	-	-
New Jersey Department of Transportation	41-584	2		5,267,138.08		5,267,138.08	5,267,138.08	-
Health Initiatives	41-756	2	8,000.00	69,788.00		69,788.00	69,788.00	-
Southern NJ Perinatal Cooperative	41-881	2		110,000.00		110,000.00	110,000.00	-
SJIPH Partnership Development Award	41-779	2				-	-	-
School Counts	41-881	2	872.18	969.89		969.89	969.89	-
National Env Health Assoc - FDA Track 2:Training	41-603	2	40,000.00	46,500.00		46,500.00	46,500.00	-
Wawa Foundation	41-746	2				-	-	-
Fire Department Misc	41-769	2		389,896.80		389,896.80	389,896.80	-
NJ DCA	41-752	2		125,000.00		125,000.00	125,000.00	-
National Env Health Assoc - FDA Mentor Optional	41-603	2				-	-	-
2024 CTR Tree Planting	41-503	2				-	-	-
DEP Environmental Forestry	41-501	2		50.00		50.00	50.00	-
National Opioid Funds	41-726	2				-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues						-	-	-
UEZ 2nd Generation - Redevelop/Aquisition of Properties	41-877	2	2,225,000.00			-	-	-
UEZ 2nd Generation - Marketing Projects	41-877	2	175,000.00	150,000.00		150,000.00	150,000.00	-
UEZ 2nd Generation - Vineland Downtown Improvement Dis	41-877	2	100,000.00	100,000.00		100,000.00	100,000.00	-
UEZ Authorthy Funds - Commercial Cooridor Project	41-877	2	395,000.00	869,988.00		869,988.00	869,988.00	-
UEZ Authorthy Funds - Vineland Development Corp	41-877	2	500,000.00	85,000.00		85,000.00	85,000.00	-
UEZ 2nd Generation - Economic Development Office	41-877	2	739,075.00	686,940.00		686,940.00	686,940.00	-
UEZ 2nd Generation - Corporation Employee	41-877	2	21,734.00	20,307.00		20,307.00	20,307.00	-
UEZ 1st Generation - Authorities Grant	41-877	2	186,284.00			-	-	-
UEZ 1st Generation Projects	41-877	2		1,590,450.00		1,590,450.00	1,590,450.00	-
UEZ Authority Funds - Industrial Park Phase 1	41-881	2	2,710,000.00			-	-	-
Cumberland County Cultural and Heritage Commission	41-881	2	2,250.00	1,500.00		1,500.00	1,500.00	-
South Jersey Economic Development District	41-881	2	25,000.00			-	-	-
Cumberland County Code Blue	41-881	2		25,000.00		25,000.00	25,000.00	-
Community Center - ARP	41-881	2				-	-	-
NJ Bide Broadband Infrastructure	41-857	2		3,746,076.00		3,746,076.00	3,746,076.00	-
PFAS	41-878	2	160,000.00			-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS" (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		7,875,620.83	15,469,566.24	-	15,469,566.24	15,469,566.24	-
Total Operations - Excluded from "CAPS"	34-305		16,918,378.83	22,823,432.24	-	22,823,432.24	22,338,028.76	125,403.48
Detail:								
Salaries & Wages	34-305	1	4,443,600.00	3,200,000.00	-	3,200,000.00	2,861,804.58	3,195.42
Other Expenses	34-305	2	12,474,778.83	19,623,432.24	-	19,623,432.24	19,476,224.18	122,208.06

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		1,000,000.00	500,000.00	XXXXXXXXXX	500,000.00	500,000.00	-
						-		-
Capital Improvements						-		-
Road Improvements	44-903	2	400,000.00	300,000.00		300,000.00	219,793.23	6.77
Vehicles	44-903	2	1,300,000.00	1,500,000.00		1,500,000.00	1,422,250.40	49.60
						-		-
Building Improvements	44-903	2	500,000.00	500,000.00		500,000.00	206,647.13	52.87
Public Property Paving Projects	44-903	2	300,000.00	400,000.00		400,000.00	326,340.18	59.82
Furniture and Equipment	44-903	2	400,000.00	400,000.00		400,000.00	40,863.50	136.50
Sidewalk and Concrete Improvements	44-903	2	400,000.00	400,000.00		400,000.00	332,903.39	96.61
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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		4,300,000.00	4,000,000.00	-	4,000,000.00	3,048,797.83	402.17

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		5,250,000.00	4,470,000.00		4,470,000.00	4,470,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925					-		XXXXXXXXXX
Interest on Bonds	45-930		3,085,513.00	2,359,134.00		2,359,134.00	2,359,133.33	XXXXXXXXXX
Interest on Notes	45-935					-		XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Principal & Interest Payments	45-942		74,036.00	62,414.00		63,414.00	63,366.99	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Demolition Loan	45-942		158,500.00	158,500.00		158,500.00	158,500.00	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Capital Lease Payment						-		XXXXXXXXXX
Capital Lease Principal	45-943		1,026,713.00	980,099.00		980,099.00	980,098.27	XXXXXXXXXX
Capital Lease Interest	45-943		767,156.00	816,270.00		816,270.00	816,268.63	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
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		10,361,918.00	8,846,417.00	-	8,847,417.00	8,847,367.22	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & 40A:4-	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		31,580,296.83	35,669,849.24	-	35,670,849.24	34,234,193.81	125,805.65

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		31,580,296.83	35,669,849.24	-	35,670,849.24	34,234,193.81	125,805.65
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		99,791,197.75	101,126,952.24	-	101,126,952.24	98,724,249.99	1,046,499.47
(M) Reserve for Uncollected Taxes	50-899		2,834,634.08	2,682,030.56	XXXXXXXXXX	2,682,030.56	2,682,030.56	XXXXXXXXXX
9. Total General Appropriations	34-499		102,625,831.83	103,808,982.80	-	103,808,982.80	101,406,280.55	1,046,499.47

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	68,210,900.92	65,457,103.00	-	65,456,103.00	64,490,056.18	920,693.82
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	4,341,802.00	2,907,910.00	-	2,907,910.00	2,876,910.00	6,000.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	1,300,956.00	1,245,956.00	-	1,245,956.00	1,129,747.94	116,208.06
Additional Appropriations Offset by Revenues	34-303	3,400,000.00	3,200,000.00	-	3,200,000.00	2,861,804.58	3,195.42
Public & Private Programs Offset by Revenues	40-999	7,875,620.83	15,469,566.24	-	15,469,566.24	15,469,566.24	-
Total Operations Excluded from "CAPS"	34-305	16,918,378.83	22,823,432.24	-	22,823,432.24	22,338,028.76	125,403.48
(C) Capital Improvements	44-999	4,300,000.00	4,000,000.00	-	4,000,000.00	3,048,797.83	402.17
(D) Municipal Debt Service	45-999	10,361,918.00	8,846,417.00	-	8,847,417.00	8,847,367.22	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	2,834,634.08	2,682,030.56	XXXXXXXXXX	2,682,030.56	2,682,030.56	XXXXXXXXXX
Total General Appropriations	34-499	102,625,831.83	103,808,982.80	-	103,808,982.80	101,406,280.55	1,046,499.47

DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	5,064,385.00	4,493,609.00		4,418,609.00	4,221,180.00	47,429.00
Other Expenses	55-502	4,958,333.00	4,579,987.00		4,329,987.00	3,957,886.03	22,100.97
					-		-
Group Insurance for Employees	55-503	1,564,780.00	818,640.00		893,640.00	889,608.16	4,031.84
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	1,090,000.00	90,000.00	XXXXXXXXXX	490,000.00	490,000.00	-
Capital Outlay	55-512	1,322,000.00	1,989,000.00		1,839,000.00	1,824,222.07	14,777.93
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	401,877.00	396,877.00		396,877.00	396,876.24	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	35,203.00	41,119.00		41,119.00	40,718.76	XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER UTILIT	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	577,999.00	538,419.00		538,419.00	538,418.04	0.96
Social Security System (O.A.S.I.)	55-541	387,500.00	343,800.00		343,800.00	283,887.02	59,912.98
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL WATER & SEWER UTILITY APPROPRIATIC	55-599	15,402,077.00	13,291,451.00	-	13,291,451.00	12,642,796.32	148,253.68

DEDICATED ELECTRIC UTILITY BUDGET

10. DEDICATED REVENUES FROM ELECTRIC UTILITY	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Operating Surplus Anticipated	08-501	2,347,860.00	5,730,000.00	5,730,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	2,347,860.00	5,730,000.00	5,730,000.00
Rents	08-503			
Light & Power Sales	08-506	124,655,813.00	116,982,838.00	118,938,651.23
Miscellaneous	08-505	4,020,650.00	4,577,000.00	4,448,065.95
Electric Supplies & Jobbing Revenue	08-506	164,500.00	110,000.00	164,502.32
Anticipated Interest Reimbursement Build America Bonds	08-506		-	
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Light & Power Sales		6,694,187.00	5,717,162.00	5,717,162.00
Deficit (General Budget)	08-549			
Total ELECTRIC Utility Revenues	08-599	137,883,010.00	133,117,000.00	134,998,381.50

DEDICATED ELECTRIC UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR ELECTRIC UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	21,783,000.00	19,235,000.00		19,235,000.00	17,222,463.39	12,536.61
Other Expenses	55-502	84,368,557.00	80,045,102.00		77,345,102.00	72,829,446.94	1,315,655.06
					-		-
Group Insurance for Employees	55-503	4,224,905.00	3,046,102.00		3,046,102.00	3,008,944.75	37,157.25
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED ELECTRIC UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR ELECTRIC UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	500,000.00	500,000.00	XXXXXXXXXX	5,500,000.00	5,500,000.00	-
Capital Outlay	55-512	9,440,601.00	12,842,500.00		10,542,500.00	10,458,935.88	83,564.12
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	10,600,000.00	10,590,000.00		10,590,000.00	10,590,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	2,600,664.00	2,869,741.00		2,869,741.00	2,869,740.35	XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
Capital Lease Principal	55-525	44,255.00	42,131.00		42,131.00	42,130.01	XXXXXXXXXX
Capital Lease Interest	55-525	19,030.00	21,154.00		21,154.00	21,153.91	XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED ELECTRIC UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR ELECTRIC UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	2,543,195.00	2,369,040.00		2,369,040.00	2,369,039.38	0.62
Social Security System (O.A.S.I.)	55-541	1,718,803.00	1,516,230.00		1,516,230.00	1,183,308.72	32,921.28
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	40,000.00	40,000.00		40,000.00	40,000.00	-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL ELECTRIC UTILITY APPROPRIATIONS	55-599	137,883,010.00	133,117,000.00	-	133,117,000.00	126,135,163.33	1,481,834.94

DEDICATED SOLID WASTE UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SOLID WASTE UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	964,476.00	889,438.00		872,438.00	820,419.03	52,018.97
Other Expenses	55-502	4,912,112.00	4,470,093.00		4,470,093.00	4,437,636.23	32,456.77
					-		-
Group Insurance for Employees	55-503	156,478.00	95,500.00		112,500.00	111,883.03	616.97
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
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					-		-
					-		-
					-		-

DEDICATED SOLID WASTE UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SOLID WASTE UTI	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	1,000.00	1,000.00	XXXXXXXXXX	1,000.00	1,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SOLID WASTE UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SOLID WASTE UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	115,600.00	111,453.00		111,453.00	111,452.53	0.47
Social Security System (O.A.S.I.)	55-541	73,800.00	68,060.00		68,060.00	59,059.43	9,000.57
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL SOLID WASTE UTILITY APPROPRIATIONS	55-599	6,223,466.00	5,635,544.00	-	5,635,544.00	5,541,450.25	94,093.75

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

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2026 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: Community Development Block Grant Fund- Act of 1974 Board of Recreation Commission, Senior Citizen Craft Shop, Self Insurance Programs, Cumberland County Senior-Ride Gasoline Fund, Electric Utility Self Insurance Programs, Water/Sewer Utility Self Insurance Program Neighborhood Preservation Program, Developer's Escrow Fund, Municipal Alliance on Alc and Drug Abuse, Parking Offenses Adjudication Act, Environmental Quality & Enforcement Fund, Local Law Enforcement Block Grant, Uniform Fire Safety Act Penalty Moneys, Disposal of Forfeited Property, Donations-Gittone Football Stadium Lighting, Donations, Urban Enterprise Zone Act Affordable Housing, Outside Employment of Off Duty Municipal Police Officer, Storm Recovery Trust Fund, City Fireworks Donations, Mother's Garden at Landis Park Donations, UCC Code Enforcement Fee Accumulated Absences, Developer's Contribution for Reforestation Trust Donations, Joint Insurance Fund, Community Policing Donations, Clock Restoration 640 Landis Ave Donations, Police Special Events vehicle-1966 Ford Galaxy-Maint & Upkeep, Sanitary Landfill Facilities Closure and Contingency Fund, Uniform Fire Code Safety Department Donations, City Playgrounds Donations, Donations Police Dept, Jake's park at Romano Park Donations, Library Donations, Kennedy Memorial Statute Donations, Holiday Lighting Donations, Feral Cat Program Donations, Fire Department Donations, Health Department Donations, Garton Memorial Garden Donations, Emergency Management Services Donations, Easter Egg Hunt Donations, Special Law Enforcement Trust Fund, Unemployment Compensation Insurance, Acceptance of Bequests/Gifts

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	36,938,869.93
Due from State of N.J.(c. 20, P.L. 1961)	24,047.51
Federal and State Grants Receivable	13,271,244.04
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	2,103,436.60
Tax Title Lien Receivable	3,266,464.89
Property Acquired by Tax Title Lien Liquidation	2,448,735.08
Other Receivables	24,965.81
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	58,077,763.86
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	14,373,592.37
Reserves for Receivables	9,540,506.31
Surplus	18,319,473.27
Total Liabilities, Reserves and Surplus	42,233,571.95

School Tax Levy Unpaid	8,567,622.09
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	8,567,622.09

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	16,896,133.16	15,453,295.62
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 98.01%, 2024: 97.92%)	130,613,339.48	124,319,472.38
Delinquent Taxes	2,047,604.84	2,004,560.49
Other Revenues and Additions to Income	57,548,343.03	55,799,052.18
Total Funds	207,105,420.51	197,576,380.67
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	99,770,749.46	97,187,270.99
School Taxes (Including Local and Regional)	34,306,047.00	32,070,421.00
County Taxes (Including Added Tax Amounts)	51,714,074.27	49,182,036.73
Special District Taxes	51,980.00	51,980.00
Other Expenditures and Deductions from Income	2,943,096.51	2,188,538.79
Total Expenditures and Tax Requirements	188,785,947.24	180,680,247.51
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	188,785,947.24	180,680,247.51
Surplus Balance, December 31	18,319,473.27	16,896,133.16

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	18,319,473.27
Current Surplus Anticipated in 2026 Budget	7,000,000.00
Surplus Balance Remaining	11,319,473.27

(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.

**CITY OF VINELAND
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The following pages reflect the estimated needs for the City of Vineland for the years 2026-2031, as required by the New Jersey State Statute. The City retains the right to make changes as a result of our growth or as the occasion warrants.

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

Local Unit

CITY OF VINELAND

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	
ENGINEERING	1	86,100,000.00		600,000.00	500,000.00			10,000,000.00	75,000,000.00
VEHICLES & HEAVY EQUIPMENT	2	35,247,200.00		1,300,000.00	283,200.00			5,664,000.00	28,000,000.00
GENERAL BUILDING IMPROVEMENTS	3	7,134,550.00		500,000.00	13,550.00			271,000.00	6,350,000.00
FURNITURE & EQUIPMENT	4	3,050,000.00		400,000.00					2,650,000.00
SIDEWALK AND CONCRETE IMPROVEMENTS	5	3,400,000.00		400,000.00					3,000,000.00
RECREATION	6	2,180,750.00			15,750.00			315,000.00	1,850,000.00
INFORMATION SYSTEMS	7	3,892,500.00			42,500.00			850,000.00	3,000,000.00
EMS	8	1,500,000.00							1,500,000.00
VEHICLE MAINTENANCE	9	750,000.00							750,000.00
PUBLIC WORKS	10	7,756,250.00			131,250.00			2,625,000.00	5,000,000.00
FIRE	11	2,631,250.00			6,250.00			125,000.00	2,500,000.00
ADMINISTRATION	12	250,000.00							250,000.00
MUNICIPAL COURT	13	452,500.00			2,500.00			50,000.00	400,000.00
HEALTH DEPARTMENT	14	355,000.00			5,000.00			100,000.00	250,000.00
		-							
		-			-				
		-							
		-							
TOTAL - THIS PAGE	xxxxx	154,700,000.00	-	3,200,000.00	1,000,000.00	-	-	20,000,000.00	130,500,000.00

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

Local Unit

CITY OF VINELAND

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
WATER & SEWER CAPITAL		-							
COMPUTER HARDWARE		15,000.00		15,000.00					
VEHICLES & TRANSPORTATION EQUIPMENT		480,000.00		50,000.00				430,000.00	
VARIOUS EQUIPMENT		67,000.00		67,000.00					
		-							
WQAA		-							
PUMP STATIONS:		-							
WELL STATION & BUILDING IMPROVEMENTS		2,350,000.00		150,000.00	200,000.00			1,250,000.00	750,000.00
MEDIA REPLACEMENT		3,000,000.00			1,400,000.00				1,600,000.00
PUMP EQUIPMENT		15,000.00		15,000.00					
WELL DEVELOPMENT & NEW ELEVATED TANK		15,600,000.00			200,000.00				15,400,000.00
PFAS IMPLEMENTATION		5,000,000.00					2,000,000.00		3,000,000.00
TRANSMISSION & DISTRIBUTION MAINS:		-							
METER REPLACEMENT PROGRAM		350,000.00		350,000.00					
WATER MAIN / SERVICE REPLACEMENT & INSTALLS		525,000.00		525,000.00					
VALVE AND HYDRANT REPLACEMENT		150,000.00		150,000.00					
LEAD SERVICE LINE:		-							
LEAD SERVICE LINE REPLACEMENT		50,000,000.00							50,000,000.00
TOTAL - THIS PAGE	xxxxx	77,552,000.00	-	1,322,000.00	1,800,000.00	-	2,000,000.00	1,680,000.00	70,750,000.00

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

Local Unit

CITY OF VINELAND

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	
ELECTRIC UTILITY		-							
		-							
ENGINEERING:		2,620,000.00		370,000.00	1,300,000.00				950,000.00
		-							
GENERATION:		-							
OAK ROAD		1,050,000.00			250,000.00				800,000.00
WEST CT		700,000.00		150,000.00					550,000.00
UNIT 11		8,881,101.00		3,326,101.00	1,450,000.00				4,105,000.00
CLAYVILLE		5,805,000.00		800,000.00	700,000.00				4,305,000.00
MISC EQUIPMENT		440,000.00		220,000.00					220,000.00
		-							
DISTRIBUTION :		-							
STATION EQUIPMENT TRANSMISSION		50,000.00							50,000.00
POLES & FIXTURES TRANSMISSION		210,000.00		40,000.00					170,000.00
STRUCTURES & IMPROVEMENTS		1,200,000.00			250,000.00				950,000.00
SUBSTATION EQUIPMENT		60,000.00		10,000.00					50,000.00
POLES, TOWERS, & FIXTURES		1,800,000.00		300,000.00					1,500,000.00
OVERHEAD CONDUCTORS		1,400,000.00		400,000.00					1,000,000.00
TOTAL - THIS PAGE	xxxxx	24,216,101.00	-	5,616,101.00	3,950,000.00	-	-	-	14,650,000.00

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

Local Unit

CITY OF VINELAND

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	
UNDERGROUND CONDUIT		1,200,000.00		200,000.00					1,000,000.00
UNDERGROUND CONDUCTORS		1,100,000.00		200,000.00					900,000.00
LINE TRANSFORMERS & CAPACITORS		6,250,000.00		1,500,000.00					4,750,000.00
SERVICES		130,000.00		30,000.00					100,000.00
METER INSTALLATION		262,000.00		12,000.00					250,000.00
INSTALL CUSTOM LIGHTING		330,000.00		60,000.00					270,000.00
STREET LIGHTING		480,000.00		80,000.00					400,000.00
SIGNAL LIGHTS & SYSTEM		50,000.00		50,000.00					
ERLIKE BUILDING RENO		30,000.00		30,000.00					
OFFICE EQUIPMENT		150,000.00		25,000.00					125,000.00
TRANSPORTATION EQUIPMENT		4,400,000.00			1,100,000.00				3,300,000.00
COMMUNICATION EQUIPMENT		130,000.00		30,000.00					100,000.00
MISC & CONSTRUCTION EQUIP		150,000.00		50,000.00					100,000.00
BUILDING UPGRADES		750,000.00			750,000.00				
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	xxxxx	15,412,000.00	-	2,267,000.00	1,850,000.00	-	-	-	11,295,000.00

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

Local Unit

CITY OF VINELAND

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	
ADMINISTRATION:		-							
BUILDING IMPROVEMENTS		1,300,000.00		200,000.00	1,100,000.00				
PRECONSTRUCTION COSTS		350,000.00			350,000.00				
VEHICLES		100,000.00			100,000.00				
VARIOUS CAPITAL IMPROVEMENTS		1,325,000.00		1,325,000.00					
OFFICE FURNITURE/EQUIP		32,500.00		32,500.00					
ACQUISITION OF NEW PROPERTY		2,500,000.00			2,500,000.00				
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TOTAL - THIS PAGE	xxxxx	5,607,500.00	-	1,557,500.00	4,050,000.00	-	-	-	-

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

Local Unit

CITY OF VINELAND

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

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

Local Unit

CITY OF VINELAND

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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TOTAL - ALL PROJECTS	xxxxx	277,487,601.00	-	13,962,601.00	12,650,000.00	-	2,000,000.00	21,680,000.00	227,195,000.00

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

Local Unit

CITY OF VINELAND

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
ENGINEERING	1	86,100,000.00		11,100,000.00	30,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	15,000,000.00
VEHICLES & HEAVY EQUIPMENT	2	35,247,200.00		7,247,200.00	5,600,000.00	5,600,000.00	5,600,000.00	5,600,000.00	5,600,000.00
GENERAL BUILDING IMPROVEMENTS	3	7,134,550.00		784,550.00	1,000,000.00	1,250,000.00	1,300,000.00	1,400,000.00	1,400,000.00
FURNITURE & EQUIPMENT	4	3,050,000.00		400,000.00	450,000.00	500,000.00	550,000.00	550,000.00	600,000.00
SIDEWALK AND CONCRETE IMPROVEMENTS	5	3,400,000.00		400,000.00	500,000.00	550,000.00	600,000.00	650,000.00	700,000.00
RECREATION	6	2,180,750.00		330,750.00	350,000.00	400,000.00	350,000.00	400,000.00	350,000.00
INFORMATION SYSTEMS	7	3,892,500.00		892,500.00	500,000.00	500,000.00	650,000.00	650,000.00	700,000.00
EMS	8	1,500,000.00			300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
VEHICLE MAINTENANCE	9	750,000.00			50,000.00	100,000.00	100,000.00	250,000.00	250,000.00
PUBLIC WORKS	10	7,756,250.00		2,756,250.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
FIRE	11	2,631,250.00		131,250.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
ADMINISTRATION	12	250,000.00			50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
MUNICIPAL COURT	13	452,500.00		52,500.00	300,000.00	25,000.00	25,000.00	25,000.00	25,000.00
HEALTH DEPARTMENT	14	355,000.00		105,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
	0	-		-					
	0	-							
	0	-							
	0	-							
TOTAL - THIS PAGE	XXXXX	154,700,000.00	XXXXXXXXXX	24,200,000.00	40,650,000.00	20,825,000.00	21,075,000.00	21,425,000.00	26,525,000.00

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

Local Unit

CITY OF VINELAND

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
WATER & SEWER CAPITAL	0	-							
COMPUTER HARDWARE	0	15,000.00		15,000.00					
VEHICLES & TRANSPORTATION EQUIPMENT	0	480,000.00		480,000.00					
VARIOUS EQUIPMENT	0	67,000.00		67,000.00					
	0	-							
WQAA	0	-							
PUMP STATIONS:	0	-							
WELL STATION & BUILDING IMPROVEMENTS	0	2,350,000.00		1,600,000.00	750,000.00				
MEDIA REPLACEMENT	0	3,000,000.00		1,400,000.00	1,100,000.00	500,000.00			
PUMP EQUIPMENT	0	15,000.00		15,000.00					
WELL DEVELOPMENT & NEW ELEVATED TANK	0	15,600,000.00		200,000.00	9,200,000.00	6,200,000.00			
PFAS IMPLEMENTATION	0	5,000,000.00		2,000,000.00	1,000,000.00	500,000.00	500,000.00	500,000.00	500,000.00
TRANSMISSION & DISTRIBUTION MAINS:	0	-							
METER REPLACEMENT PROGRAM	0	350,000.00		350,000.00					
WATER MAIN / SERVICE REPLACEMENT & INSTALLS	0	525,000.00		525,000.00					
VALVE AND HYDRANT REPLACEMENT	0	150,000.00		150,000.00					
LEAD SERVICE LINE:	0	-							
LEAD SERVICE LINE REPLACEMENT	0	50,000,000.00			10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
TOTAL - THIS PAGE	XXXXX	77,552,000.00	XXXXXXXXXX	6,802,000.00	22,050,000.00	17,200,000.00	10,500,000.00	10,500,000.00	10,500,000.00

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

Local Unit

CITY OF VINELAND

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
ELECTRIC UTILITY	0	-							
	0	-							
ENGINEERING:	0	2,620,000.00		1,670,000.00	525,000.00	425,000.00			
	0	-							
GENERATION:	0	-							
OAK ROAD	0	1,050,000.00		250,000.00	200,000.00	200,000.00	200,000.00	150,000.00	50,000.00
WEST CT	0	700,000.00		150,000.00	150,000.00	150,000.00	100,000.00	100,000.00	50,000.00
UNIT 11	0	8,881,101.00		4,776,101.00	975,000.00	857,500.00	757,500.00	757,500.00	757,500.00
CLAYVILLE	0	5,805,000.00		1,500,000.00	775,000.00	757,500.00	1,257,500.00	757,500.00	757,500.00
MISC EQUIPMENT	0	440,000.00		220,000.00		110,000.00		110,000.00	
	0	-							
DISTRIBUTION :	0	-							
STATION EQUIPMENT TRANSMISSION	0	50,000.00			10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
POLES & FIXTURES TRANSMISSION	0	210,000.00		40,000.00	40,000.00	40,000.00	30,000.00	30,000.00	30,000.00
STRUCTURES & IMPROVEMENTS	0	1,200,000.00		250,000.00	250,000.00	250,000.00	150,000.00	150,000.00	150,000.00
SUBSTATION EQUIPMENT	0	60,000.00		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
POLES, TOWERS, & FIXTURES	0	1,800,000.00		300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
OVERHEAD CONDUCTORS	0	1,400,000.00		400,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
TOTAL - THIS PAGE	XXXXX	24,216,101.00	XXXXXXXXXX	9,566,101.00	3,435,000.00	3,310,000.00	3,015,000.00	2,575,000.00	2,315,000.00

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

Local Unit

CITY OF VINELAND

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
UNDERGROUND CONDUIT	0	1,200,000.00		200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
UNDERGROUND CONDUCTORS	0	1,100,000.00		200,000.00	200,000.00	150,000.00	150,000.00	200,000.00	200,000.00
LINE TRANSFORMERS & CAPACITORS	0	6,250,000.00		1,500,000.00	950,000.00	950,000.00	950,000.00	950,000.00	950,000.00
SERVICES	0	130,000.00		30,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
METER INSTALLATION	0	262,000.00		12,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
INSTALL CUSTOM LIGHTING	0	330,000.00		60,000.00	60,000.00	60,000.00	50,000.00	50,000.00	50,000.00
STREET LIGHTING	0	480,000.00		80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
SIGNAL LIGHTS & SYSTEM	0	50,000.00		50,000.00					
ERLIKE BUILDING RENO	0	30,000.00		30,000.00					
OFFICE EQUIPMENT	0	150,000.00		25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
TRANSPORTATION EQUIPMENT	0	4,400,000.00		1,100,000.00	660,000.00	630,000.00	740,000.00	610,000.00	660,000.00
COMMUNICATION EQUIPMENT	0	130,000.00		30,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
MISC & CONSTRUCTION EQUIP	0	150,000.00		50,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
BUILDING UPGRADES	0	750,000.00		750,000.00					
	0	-							
	0	-							
	0	-							
	0	-							
TOTAL - THIS PAGE	XXXXX	15,412,000.00	XXXXXXXXXX	4,117,000.00	2,285,000.00	2,205,000.00	2,305,000.00	2,225,000.00	2,275,000.00

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

Local Unit

CITY OF VINELAND

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
ADMINISTRATION:	0	-							
BUILDING IMPROVEMENTS	0	1,300,000.00		1,300,000.00					
PRECONSTRUCTION COSTS	0	350,000.00		350,000.00					
VEHICLES	0	100,000.00		100,000.00					
VARIOUS CAPITAL IMPROVEMENTS	0	1,325,000.00		1,325,000.00					
OFFICE FURNITURE/EQUIP	0	32,500.00		32,500.00					
ACQUISITION OF NEW PROPERTY	0	2,500,000.00		2,500,000.00					
	0	-							
	0	-							
	0	-							
	0	-							
	0	-							
	0	-							
	0	-							
	0	-							
	0	-							
	0	-							
	0	-							
	0	-							
TOTAL - THIS PAGE	XXXXX	5,607,500.00	XXXXXXXXXX	5,607,500.00	-	-	-	-	-

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

Local Unit

CITY OF VINELAND

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
ENGINEERING	86,100,000.00	600,000.00	50,000,000.00	500,000.00		25,000,000.00	10,000,000.00			
VEHICLES & HEAVY EQUIPMENT	35,247,200.00	1,300,000.00	28,000,000.00	283,200.00			5,664,000.00			
GENERAL BUILDING IMPROVEMENTS	7,134,550.00	500,000.00	6,350,000.00	13,550.00			271,000.00			
FURNITURE & EQUIPMENT	3,050,000.00	400,000.00	2,650,000.00	-			-			
SIDEWALK AND CONCRETE IMPROVEMENTS	3,400,000.00	400,000.00	3,000,000.00	-			-			
RECREATION	2,180,750.00	-	1,850,000.00	15,750.00			315,000.00			
INFORMATION SYSTEMS	3,892,500.00	-	3,000,000.00	42,500.00			850,000.00			
EMS	1,500,000.00	-	1,500,000.00	-			-			
VEHICLE MAINTENANCE	750,000.00	-	750,000.00	-			-			
PUBLIC WORKS	7,756,250.00	-	5,000,000.00	131,250.00			2,625,000.00			
FIRE	2,631,250.00	-	2,500,000.00	6,250.00			125,000.00			
ADMINISTRATION	250,000.00	-	250,000.00	-			-			
MUNICIPAL COURT	452,500.00	-	400,000.00	2,500.00			50,000.00			
HEALTH DEPARTMENT	355,000.00	-	250,000.00	5,000.00			100,000.00			
0	-			-						
0	-			-						
0	-			-						
0	-			-						
TOTAL - THIS PAGE	154,700,000.00	3,200,000.00	105,500,000.00	1,000,000.00	-	25,000,000.00	20,000,000.00	-	-	-

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

Local Unit

CITY OF VINELAND

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
WATER & SEWER CAPITAL	-									
COMPUTER HARDWARE	15,000.00	15,000.00								
VEHICLES & TRANSPORTATION EQUIPMENT	480,000.00	50,000.00					430,000.00			
VARIOUS EQUIPMENT	67,000.00	67,000.00								
0	-									
WQAA	-									
PUMP STATIONS:	-									
WELL STATION & BUILDING IMPROVEMENTS	2,350,000.00	150,000.00	750,000.00	200,000.00			1,250,000.00			
MEDIA REPLACEMENT	3,000,000.00		1,600,000.00	1,400,000.00						
PUMP EQUIPMENT	15,000.00	15,000.00								
WELL DEVELOPMENT & NEW ELEVATED TANK	15,600,000.00		15,400,000.00	200,000.00						
PFAS IMPLEMENTATION	5,000,000.00		3,000,000.00			2,000,000.00				
TRANSMISSION & DISTRIBUTION MAINS:	-									
METER REPLACEMENT PROGRAM	350,000.00	350,000.00								
WATER MAIN / SERVICE REPLACEMENT & INSTALLS	525,000.00	525,000.00								
VALVE AND HYDRANT REPLACEMENT	150,000.00	150,000.00								
LEAD SERVICE LINE:	-									
LEAD SERVICE LINE REPLACEMENT	50,000,000.00		50,000,000.00							
TOTAL - THIS PAGE	77,552,000.00	1,322,000.00	70,750,000.00	1,800,000.00	-	2,000,000.00	1,680,000.00	-	-	-

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

Local Unit

CITY OF VINELAND

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	
ELECTRIC UTILITY	-										
0	-										
ENGINEERING:	2,620,000.00	370,000.00	950,000.00	1,300,000.00							
0	-										
GENERATION:	-										
OAK ROAD	1,050,000.00		800,000.00	250,000.00							
WEST CT	700,000.00	150,000.00	550,000.00								
UNIT 11	8,881,101.00	3,326,101.00	4,105,000.00	1,450,000.00							
CLAYVILLE	5,805,000.00	800,000.00	4,305,000.00	700,000.00							
MISC EQUIPMENT	440,000.00	220,000.00	220,000.00								
0	-										
DISTRIBUTION :	-										
STATION EQUIPMENT TRANSMISSION	50,000.00		50,000.00								
POLES & FIXTURES TRANSMISSION	210,000.00	40,000.00	170,000.00								
STRUCTURES & IMPROVEMENTS	1,200,000.00		950,000.00	250,000.00							
SUBSTATION EQUIPMENT	60,000.00	10,000.00	50,000.00								
POLES, TOWERS, & FIXTURES	1,800,000.00	300,000.00	1,500,000.00								
OVERHEAD CONDUCTORS	1,400,000.00	400,000.00	1,000,000.00								
TOTAL - THIS PAGE	24,216,101.00	5,616,101.00	14,650,000.00	3,950,000.00	-	-	-	-	-	-	-

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

Local Unit

CITY OF VINELAND

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
UNDERGROUND CONDUIT	1,200,000.00	200,000.00	1,000,000.00							
UNDERGROUND CONDUCTORS	1,100,000.00	200,000.00	900,000.00							
LINE TRANSFORMERS & CAPACITORS	6,250,000.00	1,500,000.00	4,750,000.00							
SERVICES	130,000.00	30,000.00	100,000.00							
METER INSTALLATION	262,000.00	12,000.00	250,000.00							
INSTALL CUSTOM LIGHTING	330,000.00	60,000.00	270,000.00							
STREET LIGHTING	480,000.00	80,000.00	400,000.00							
SIGNAL LIGHTS & SYSTEM	50,000.00	50,000.00								
ERLIKE BUILDING RENO	30,000.00	30,000.00								
OFFICE EQUIPMENT	150,000.00	25,000.00	125,000.00							
TRANSPORTATION EQUIPMENT	4,400,000.00		3,300,000.00	1,100,000.00						
COMMUNICATION EQUIPMENT	130,000.00	30,000.00	100,000.00							
MISC & CONSTRUCTION EQUIP	150,000.00	50,000.00	100,000.00							
BUILDING UPGRADES	750,000.00			750,000.00						
0	-			-						
0	-			-						
0	-			-						
0	-			-						
TOTAL - THIS PAGE	15,412,000.00	2,267,000.00	11,295,000.00	1,850,000.00	-	-	-	-	-	-

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

Local Unit

CITY OF VINELAND

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
ADMINISTRATION:	-									
BUILDING IMPROVEMENTS	1,300,000.00	200,000.00		1,100,000.00						
PRECONSTRUCTION COSTS	350,000.00			350,000.00						
VEHICLES	100,000.00			100,000.00						
VARIOUS CAPITAL IMPROVEMENTS	1,325,000.00	1,325,000.00								
OFFICE FURNITURE/EQUIP	32,500.00	32,500.00								
ACQUISITION OF NEW PROPERTY	2,500,000.00			2,500,000.00						
0	-									
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0	-									
TOTAL - THIS PAGE	5,607,500.00	1,557,500.00	-	4,050,000.00	-	-	-	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2026

RESOLUTION

Be it Resolved by the COUNCIL MEMBERS of the CITY
of VINELAND, County of CUMBERLAND 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) \$ 47,013,165.47 (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) \$ 2,142,319.00 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes		Nays		Abstained	
				Absent	

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated		08-100	\$ 7,000,000.00
Miscellaneous Revenues Anticipated		13-099	\$ 44,670,347.36
Receipts from Delinquent Taxes		15-499	\$ 1,800,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)			07-190 \$ 47,013,165.47
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 \$ 2,142,319.00
Total Revenues		13-299	\$ 102,625,831.83

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	xxxxxx	XXXXXXXXXXXXXX
 Within "CAPS"	xxxxxx	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 58,075,110.92
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 10,135,790.00
(g) Cash Deficit	46-885	\$ -
 Excluded from "CAPS"	xxxxxx	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 16,918,378.83
(c) Capital Improvements	44-999	\$ 4,300,000.00
(d) Municipal Debt Service	45-999	\$ 10,361,918.00
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 2,834,634.08
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
 Total Appropriations	34-499	\$ 102,625,831.83

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: CITY OF VINELAND

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.

1. Furnishing of Industrial Gases for the period commencing September 28, 2022 ending September 27, 2023, with option to renew for four (4) additional one-year periods. Original Resolution No. 2022-410, in the amount not to exceed \$14,812.58 (based on price included in the proposal) and \$6.25 per Cylinder rental per month to South Jersey
2. For Natural Gas for the Vineland Municipal Utilities Simple Cycle Gas Turbines, for a period of two (2) years beginning September 1, 2019 ending August 31, 2021, with an option to extend for three (3) additional two (2) year terms. Original Resolution No. 2019-356, in the amount of \$6,500,000.00 to Direct Energy Business Marketing LLC, Iselin, NJ
3. Furnishing of Electrical Repairs & Emergency Services for the Water Utility for a period of one year beginning August 24, 2024 to August 23, 2025 with option for an additional year. Original Resolution No. 2024-325, based on estimated hourly rates (plus an estimation for parts & equipment), in an estimated contract amount of \$40,000.00 to Northeast Electrical Services, LLC, Williamstown, NJ: Change Order #1 - \$36,594.81 – Resolution No. 2025-224 – Additional funds needed for unforeseen repairs.
4. Locating and Marking of Underground Electric Facilities for a period of one year from date of award with an option to renew for an additional one year term. Original Resolution No. 2024-307, in the amount of \$118,508.00 to Utiliquist, LLC, Alpharetta, GA: Change Order #1 - \$30,000.00 – Resolution No. 2025-289 – Additional mark-out requests due to the excessive construction projects occurring in the Vineland electric territory.
5. For the purchase of services and materials for the Fuel Gas Compressor Overhaul for ES-414 (Unit 11) (Non-Fair and Open Contract). Original Resolution No. 2024-400, in an amount not to exceed \$268,180.80 to Kobelco Compressors America, Corona, CA: Change Order #1 - \$200,090.40 – Resolution No. 2024-510 - Necessary for additional repairs needed through findings upon inspection. Change Order #2 - \$57,970.54 – Resolution No. 2025-291 - Necessary because the piping on the fuel gas compressor presented excessive strain that prevented proper alignment. The issue resulted in the modification to an orifice plate and required additional on-site work by Kobelco.
6. Pressure Piping, Fabrication and Install Projects for the Vineland Municipal Electric Utility, for the period commencing August 1, 2023 and end July 31, 2024, with an option to renew for one additional year (Fair and Open Contract). Original Resolution No. 2023-357, in the amount of \$122,554.00 to Monarch Boiler Const. Co., Inc., Blackwood, NJ: Change Order #1 - \$85,000.00 – Resolution No. 2025-290 - Provided for the remaining work required at the Unit 11 site during spring outage and
7. Landscaping Services-Public Property for the City of Vineland. Original Resolution No. 2025-220, in the amount not to exceed \$52,102.75 awarded to Lawn and Garden Vineland, NJ: Change Order #1 - \$32,172.00 – Resolution No. 2025-536 - Due to certain unforeseen conditions and/or necessary modifications to the scope of

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.

3/18/2026

Date

rfranchetta@vinelandcity.org

Clerk of the Governing Body