

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF LIBERTY

COUNTY: WARREN

John E Inscho	December 31, 2027
Mayor's Name	Term Expires

Municipal Officials	
Kelley Smith	{ 1/6/2004
Municipal Clerk	
Cynthia Eckert	C-1270
Tax Collector	Cert. No. 1377
Jennifer Breslin	N-1785
Chief Financial Officer	Cert. No.
John Mooney	560
Registered Municipal Accountant	Lic. No.
Richard Wenner	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
Daniel Grover	12/31/2028
Peter Karcher	12/31/2026
David Rogers	12/31/2028
Wayne Spangenberg	12/31/2026

Official Mailing Address of Municipality

Municipal Building
349 Mountain Lake Road
Great Meadows, NJ 07838

Fax #: 908-637-6916

2026
MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of LIBERTY, County of WARREN 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 5th 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 5th day of March, 2026

clerk@libertytownship.org
Clerk
349 Mountain Lake Road
Address
Great Meadows, NJ 07838
Address
908-637-4579
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 5th day of March, 2026
jmooney@nisivoccia.com
Registered Municipal Accountant
200 Valley Road, Suite 300
Address
Mt Arlington, NJ 07856
Address
973-298-8500
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 5th day of March, 2026
cfo@libertytownship.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 TOWNSHIP of LIBERTY , County of WARREN 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 offical website www.libertytownship.org on March 10th , 2026;

Also, if applicable, it will be advertised in the following on-line publication of www.dailyrecord.com on March 12th , 2026.

The Governing Body of the TOWNSHIP of LIBERTY does hereby approve the following as the Budget for the year 2026:

RECORDED VOTE
(Insert Last Name)

Ayes

Inscho

Grover

Karcher

Spangenberg

Nays

Abstained

Absent

Rogers

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMITTEEPERSONS of the TOWNSHIP of LIBERTY , County of WARREN , on March 5th , 2026.

A Hearing on the Budget and Tax Resolution will be held at Municipal Building , on April 2nd , 2026 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

				YEAR 2026
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)				XXXXXXXXXXXXX
1. Appropriations within "CAPS" -				XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}				1,286,160.00
2. Appropriations excluded from "CAPS" -				XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}				738,117.98
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)				-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)				738,117.98
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	93.73%	Percent of Tax Collections		630,000.00
		Building Aid Allowance	2026 - \$	
4. Total General Appropriations (Item 9, Sheet 29)		for Schools-State Aid	2025 - \$	2,654,277.98
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)				1,554,788.98
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)				XXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)				1,099,489.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)				-
(c) Minimum Library Tax				-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	2,286,276.31	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	141,000.00						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	2,427,276.31	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	2,180,974.09	-	-	-	-	-	-
Reserved	246,302.22	-	-	-	-	-	-
Unexpended Balances Canceled		-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	2,427,276.31	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

		EXPLANATORY STATEMENT - (Continued)			
		BUDGET MESSAGE			
CAP CALCULATION			CAP CALCULATION		
Total General Appropriations for 2025	2,286,276.31		Allowable Operating Appropriations before		
Cap Base Adjustment:	(35,496.00)		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	1,311,285.99	
Subtotal	2,250,780.31				
Exceptions Less:			Additions:		
Total Other Operations			New Construction (Assessor Certification)	-	
Total Uniform Construction Code			2024 Cap Bank Available	42,546.93	
Total Interlocal Service Agreement			2025 Cap Bank Available	25,136.14	
Total Additional Appropriations					
Total Capital Improvements	140,000.00				
Total Debt Service					
Transferred to Board of Education			Total Additions	67,683.07	
Type I School Debt					
Total Public & Private Programs	105,205.81		Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	1,378,969.06
Judgements					
Total Deferred Charges	100,000.00				
Cash Deficit			Additional Increase to COLA rate.	3.5%	
Reserve for Uncollected Taxes	620,000.00		Amount of Increase allowable.	1.5%	19,283.62
Total Exceptions	965,205.81				
Amount on Which CAP is Applied	1,285,574.50				
2.0% CAP	25,711.49		Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	1,398,252.68
Allowable Operating Appropriations before			Total General Appropriations for Municipal Purposes		1,286,160.00
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	1,311,285.99		(Sheet 19, H-1)		
			Over or (Under) Appropriations Cap		(112,092.68)

NOTE:

Sheet 3b

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

		EXPLANATORY STATEMENT - (Continued)		
		BUDGET MESSAGE		
		"2010" LEVY CAP BANKS:		
		2023		
		Maximum Allowable Amount to be Raised by Taxation		978,300
		Amount to be Raised by Taxation for Municipal Purpose		978,124
		Available for Banking (CY 2026)		206
		Amount Used in CY 2026		
		Balance to Expire		206
		2024		
		Maximum Allowable Amount to be Raised by Taxation		1,079,221
		Amount to be Raised by Taxation for Municipal Purpose		1,014,388
		Available for Banking (CY 2026 - CY 2027)		64,833
		Amount Used in CY 2026		
		Balance to Carry Forward (CY 2027)		64,833
		2025		
		Maximum Allowable Amount to be Raised by Taxation		1,146,353
		Amount to be Raised by Taxation for Municipal Purpose		1,052,904
		Available for Banking (CY 2026 - CY 2028)		93,450
		Amount Used in CY 2026		
		Balance to Carry Forward (CY 2027 - CY2028)		93,450
		2026		
		Maximum Allowable Amount to be Raised by Taxation		-
		Amount to be Raised by Taxation for Municipal Purpose		-
		Available for Banking (CY 2027 - CY 2029)		-
		Total Levy CAP Bank		158,283

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2026 \$ 133,918.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 18,380.00

Budgeted Group Insurance - Inside CAP 115,538.00
Budgeted Group Insurance - Utilities
Budgeted Group Insurance - Outside CAP
TOTAL 115,538.00

Instead of receiving Health Benefits, 1 employees
have elected an opt-out for 2026. This opt-out amount
is budgeted separately.

Health Benefits Waiver
Salaries and Wages \$ 5,000.00



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 <table><tr><td>Prior Year Amount to be Raised by Taxation</td><td>1,052,903.50</td></tr><tr><td>Less:</td><td></td></tr><tr><td>Less: Prior Year Deferred Charges to Future Taxation Unfunded</td><td>100,000.00</td></tr><tr><td>Less: Prior Year Deferred Charges: Emergencies</td><td></td></tr><tr><td>Less: Prior Year Recycling Tax</td><td></td></tr><tr><td>Less:</td><td></td></tr><tr><td>Less:</td><td></td></tr><tr><td>Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation</td><td>952,903.50</td></tr><tr><td>Plus 2% CAP Increase</td><td>19,058.07</td></tr><tr><td>ADJUSTED TAX LEVY</td><td>971,961.57</td></tr><tr><td>Plus: Assumption of Service/Function</td><td></td></tr><tr><td>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</td><td>971,961.57</td></tr></table>	Prior Year Amount to be Raised by Taxation	1,052,903.50	Less:		Less: Prior Year Deferred Charges to Future Taxation Unfunded	100,000.00	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	952,903.50	Plus 2% CAP Increase	19,058.07	ADJUSTED TAX LEVY	971,961.57	Plus: Assumption of Service/Function		ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	971,961.57	ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS971,961.57 Exclusions: <table><tr><td>Allowable Shared Service Agreements Increase</td><td></td></tr><tr><td>Allowable Health Insurance Costs Increase</td><td>19,260.00</td></tr><tr><td>Allowable Pension Obligations Increases</td><td>119.00</td></tr><tr><td>Allowable LOSAP Increase</td><td></td></tr><tr><td>Allowable Capital Improvements Increase</td><td>30,000.00</td></tr><tr><td>Allowable Debt Service and Capital Leases Inc.</td><td></td></tr><tr><td>Recycling Tax appropriation</td><td></td></tr><tr><td>Deferred Charge to Future Taxation Unfunded</td><td>200,000.00</td></tr><tr><td>Current Year Deferred Charges: Emergencies</td><td></td></tr><tr><td>Add Total Exclusions</td><td>249,379.00</td></tr><tr><td>Less Cancelled or Unexpended Waivers</td><td></td></tr><tr><td>Less Cancelled or Unexpended Exclusions</td><td></td></tr></table> ADJUSTED TAX LEVY1,221,340.57 Additions: <table><tr><td>New Ratables - Increase for new construction</td><td>-</td></tr><tr><td>Prior Year's Local Purpose Tax Rate (per \$100)</td><td>0.393</td></tr><tr><td>New Ratable Adjustment to Levy</td><td>-</td></tr><tr><td>Amounts approved by Referendum</td><td></td></tr><tr><td>Levy CAP Bank Applied</td><td></td></tr></table> MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION1,221,340.57 AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES1,099,489.00 OVER OR (UNDER) 2% LEVY CAP(121,851.57) (must be equal or under for Introduction)	Allowable Shared Service Agreements Increase		Allowable Health Insurance Costs Increase	19,260.00	Allowable Pension Obligations Increases	119.00	Allowable LOSAP Increase		Allowable Capital Improvements Increase	30,000.00	Allowable Debt Service and Capital Leases Inc.		Recycling Tax appropriation		Deferred Charge to Future Taxation Unfunded	200,000.00	Current Year Deferred Charges: Emergencies		Add Total Exclusions	249,379.00	Less Cancelled or Unexpended Waivers		Less Cancelled or Unexpended Exclusions		New Ratables - Increase for new construction	-	Prior Year's Local Purpose Tax Rate (per \$100)	0.393	New Ratable Adjustment to Levy	-	Amounts approved by Referendum		Levy CAP Bank Applied	
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	EXPLANATORY STATEMENT - (Continued)	
	BUDGET MESSAGE	

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
1. Surplus Anticipated	08-101	750,000.00	695,000.00	695,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	750,000.00	695,000.00	695,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	4,000.00	4,000.00	5,231.58
Other	08-104	36,000.00		
Fees and Permits	08-105			
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110			
Other	08-109			
Interest and Costs on Taxes	08-112	24,000.00	24,000.00	32,467.24
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	45,000.00	42,000.00	70,783.85
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

[illegible]

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	109,000.00	70,000.00	108,482.67

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	190,852.00	190,852.00	190,852.28
Garden State Trust	09-206	42,315.00	42,315.00	42,315.00
Watershed Aid	09-207			
Municipal Relief Fund				
Total Section B: State Aid Without Offsetting Appropriations	09-001	233,167.00	233,167.00	233,167.28

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			
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	-	-	-

[illegible]

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Clean Communities Grant	10-602	12,289.05	12,390.52	12,390.52
NJ Dept of Transportation Grant	10-559	88,398.00	89,523.00	89,523.00
American Rescue Plan Firefighter Grant	10-877			-
American Rescue Plan Grant	10-877			-
Reserve for Clean Communities	10-602		2,088.54	2,088.54
Reserve for Recycling Grant	10-569	1,434.93	1,203.75	1,203.75
Stormwater Assistance Grant	10-746			-
Local Recreation Improvement Grant	10-671		66,000.00	66,000.00
Local Recreation Improvement Grant	10-671		75,000.00	75,000.00
Water Quality Restoration Grant	10-774	230,500.00		-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-

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	332,621.98	246,205.81	246,205.81

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			
Reserve Road Improvements	08-100			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	08-004	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	750,000.00	695,000.00	695,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	109,000.00	70,000.00	108,482.67
Total Section B: State Aid Without Offsetting Appropriations	09-001	233,167.00	233,167.00	233,167.28
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	332,621.98	246,205.81	246,205.81
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	-	-	-
Total Miscellaneous Revenues	13-099	674,788.98	549,372.81	587,855.76
4. Receipts from Delinquent Taxes	15-499	130,000.00	130,000.00	152,928.06
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	1,554,788.98	1,374,372.81	1,435,783.82
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	1,099,489.00	1,052,903.50	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	1,099,489.00	1,052,903.50	1,470,317.99
7. Total General Revenues	13-299	2,654,277.98	2,427,276.31	2,906,101.81

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
Administrative and Executive:						-		-
Salaries and Wages	20-100	1	1,425.00	1,372.50		1,372.50	1,372.50	-
Other Expenses	20-100	2	14,500.00	14,500.00		14,500.00	8,291.20	6,208.80
Mayor and Council:						-		-
Salaries and Wages	20-110	1	11,525.00	11,525.00		11,525.00	10,965.00	560.00
Other Expenses	20-110	2	2,000.00	2,000.00		2,000.00	1,801.75	198.25
Municipal Clerk:						-		-
Salaries and Wages	20-120	1	70,000.00	122,275.00		113,479.50	106,462.30	7,017.20
Other Expenses	20-120	2	14,550.00	14,550.00		23,345.50	20,731.09	2,614.41
Financial Administration:						-		-
Salaries and Wages	20-130	1	15,577.00	15,123.00		15,123.00	15,123.00	-
Other Expenses	20-130	2	16,500.00	16,000.00		16,000.00	15,519.30	480.70
Annual Audit	20-135	2	22,100.00	21,650.00		21,650.00	21,650.00	-
Collection of Taxes:						-		-
Salaries and Wages	20-145	1	28,295.00	27,471.00		27,471.00	27,471.00	-
Other Expenses	20-145	2	5,850.00	5,850.00		5,850.00	4,379.62	1,470.38
						-		-
						-		-
						-		-

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
						-		-
Assessment of Taxes:						-		-
Salaries and Wages	20-150	1	28,541.00	27,710.00		27,710.00	27,710.00	-
Other Expenses	20-150	2	7,875.00	7,875.00		7,875.00	2,644.64	5,230.36
Legal Services and Costs:						-		-
Other Expenses	20-155	2	43,500.00	43,500.00		43,500.00	36,981.56	6,518.44
Engineering Services and Costs:						-		-
Other Expenses	20-165	2	30,000.00	15,000.00		38,000.00	37,072.95	927.05
						-		-
Municipal Land Use Law (N.J.S.A. 40:55D-1):						-		-
Municipal Land Use Board:						-		-
Salaries and Wages	21-180	1	6,365.00	6,180.00		6,180.00	6,180.00	-
Other Expenses	21-180	2	10,500.00	17,550.00		17,550.00	3,066.27	14,483.73
Zoning Officer:						-		-
Salaries and Wages	21-185	1	12,500.00	12,250.00		12,250.00	11,139.00	1,111.00
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS:						-		-
Emergency Management Service:						-		-
Salaries and Wages	25-252	1	3,617.00	3,512.00		3,512.00	3,512.00	-
Other Expenses	25-252	2	700.00	700.00		700.00	686.40	13.60
Aid to Volunteer Fire Companies:						-		-
Liberty Township Fire Companies	25-255	2	15,000.00	15,000.00		15,000.00	15,000.00	-
First Aid Organization - Contribution:						-		-
Independence Township	25-260	2	10,000.00	10,000.00		10,000.00	10,000.00	-
						-		-
Fire Prevention Bureau:						-		-
Other Expenses	25-265	2				-		-
Fire Department:						-		-
O.S.H.A. Required Equipment	25-265	2	15,000.00	15,000.00		15,000.00	14,933.90	66.10
						-		-
Insurance:						-		-
Liability Insurance	23-210	2	73,840.00	70,496.00		70,496.00	70,496.00	-
Worker's Compensation	23-215	2	28,716.00	27,618.00		27,618.00	27,618.00	-
Group Insurance Plan for Employees	23-220	2	115,538.00	117,390.00		94,390.00	75,334.65	19,055.35
Health Benefit Waiver	23-222	2	5,000.00	8,100.00		8,100.00	8,069.12	30.88
						-		-

CURRENT FUND - APPROPRIATIONS

[illegible]

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
HEALTH AND HUMAN SERVICES FUNCTIONS:						-		-
Environmental Commission						-		-
(N.J.S.A. 40A: 56 A-1 ET SEQ):						-		-
Salaries and Wages	27-335	1	3,200.00	3,200.00		3,200.00	1,445.00	1,755.00
Other Expenses	27-335	2	9,780.00	9,780.00		9,780.00	3,669.02	6,110.98
Dog Regulation						-		-
Salaries and Wages	27-340	1	6,927.00	6,927.00		6,927.00	6,349.75	577.25
Senior Citizens						-		-
Other Expenses	27-365	2	250.00	250.00		250.00		250.00
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						-		-
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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
PARKS AND RECREATION FUNCTIONS:						-		-
Recreation:						-		-
Salaries and Wages	28-370	1	30,000.00	30,000.00		30,000.00	24,000.00	6,000.00
Other Expenses	28-370	2	19,500.00	19,500.00		19,500.00	15,230.61	4,269.39
Maintenance of Parks:						-		-
Other Expenses	28-375	2	4,000.00	4,000.00		4,000.00	2,100.00	1,900.00
Beach and Boardwalk:						-		-
Other Expenses	28-380	2	5,500.00	5,500.00		5,500.00	3,666.42	1,833.58
						-		-
						-		-
UTILITY EXPENSES AND BULK PURCHASES	31-430	2	48,000.00	47,000.00		47,000.00	39,470.08	7,529.92
						-		-
Municipal Court:						-		-
Other Expenses	43-490	2	11,000.00	12,000.00		12,000.00	10,465.60	1,534.40
						-		-
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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
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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
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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
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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
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1				-		-
Other Expenses	22-195	2				-		-
						-		-
						-		-
						-		-
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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
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (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
						-		-
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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
						-		-
						-		-
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						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		1,189,671.00	1,225,754.50	-	1,225,754.50	1,054,819.01	170,935.49
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		1,189,671.00	1,225,754.50	-	1,225,754.50	1,054,819.01	170,935.49
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	471,972.00	516,445.50	-	507,650.00	467,257.25	40,392.75
Other Expenses (Including Contingent)	34-201	2	717,699.00	709,309.00	-	718,104.50	587,561.76	130,542.74

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		53,889.00	52,716.00		52,716.00	52,716.00	-
Social Security System (O.A.S.I.)	36-472		39,500.00	39,500.00		39,500.00	35,977.41	3,522.59
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475					-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		3,000.00	3,000.00		3,000.00	2,685.10	314.90
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		100.00	100.00		100.00		100.00
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		96,489.00	95,316.00	-	95,316.00	91,378.51	3,937.49
(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		1,286,160.00	1,321,070.50	-	1,321,070.50	1,146,197.52	174,872.98

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Group Insurance Plan for Employees	23-221	2				-		-
						-		-
						-		-
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						-		-
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CURRENT FUND - APPROPRIATIONS

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

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
(A) Operations - Excluded from "CAPS"								
Uniform Construction Code	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
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						-		-
Total Uniform Construction Code Appropriations	22-999		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Municipal Clerk	42-119	2	35,496.00			-		-
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

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

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		35,496.00	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
Clean Communities Grant	41-602	2	12,289.05	12,390.52		12,390.52	12,390.52	-
NJ Dept of Transportation Grant	41-559	2	88,398.00	89,523.00		89,523.00	89,523.00	-
American Rescue Plan Firefighter Grant	41-877	2				-	-	-
Stormwater Management Grant	41-744	2				-	-	-
Reserve for Clean Communities	41-602	2		2,088.54		2,088.54	2,088.54	-
Reserve for Recycling Grant	41-569	2	1,434.93	1,203.75		1,203.75	1,203.75	-
Local Recreation Improvement Grant	41-671	2		66,000.00		66,000.00	66,000.00	-
Local Recreation Improvement Grant	41-671	2		75,000.00		75,000.00	75,000.00	-
Water Quality Restoration Grant	41-774	2	230,500.00			-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
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						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "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 and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
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						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		332,621.98	246,205.81	-	246,205.81	246,205.81	-
Total Operations - Excluded from "CAPS"	34-305		368,117.98	246,205.81	-	246,205.81	246,205.81	-
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	368,117.98	246,205.81	-	246,205.81	246,205.81	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		50,000.00	60,000.00	XXXXXXXXXX	60,000.00	60,000.00	-
Road Equipment	44-903	2	120,000.00			-		-
Municipal Improvements	44-904	2		80,000.00		80,000.00	8,570.76	71,429.24
						-		-
						-		-
						-		-
						-		-
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						-		-
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						-		-
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						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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		170,000.00	140,000.00	-	140,000.00	68,570.76	71,429.24

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925					-		XXXXXXXXXX
Interest on Bonds	45-930					-		XXXXXXXXXX
Interest on Notes	45-935					-		XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
Deferred Charges to Future Taxation Unfunded					XXXXXXXXXX	-		XXXXXXXXXX
Ordinance 2024.004	46-892		200,000.00	100,000.00	XXXXXXXXXX	100,000.00	100,000.00	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		200,000.00	100,000.00	XXXXXXXXXX	100,000.00	100,000.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		738,117.98	486,205.81	-	486,205.81	414,776.57	71,429.24

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		738,117.98	486,205.81	-	486,205.81	414,776.57	71,429.24
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		2,024,277.98	1,807,276.31	-	1,807,276.31	1,560,974.09	246,302.22
(M) Reserve for Uncollected Taxes	50-899		630,000.00	620,000.00	XXXXXXXXXX	620,000.00	620,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		2,654,277.98	2,427,276.31	-	2,427,276.31	2,180,974.09	246,302.22

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	1,286,160.00	1,321,070.50	-	1,321,070.50	1,146,197.52	174,872.98
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	-	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	35,496.00	-	-	-	-	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	332,621.98	246,205.81	-	246,205.81	246,205.81	-
Total Operations Excluded from "CAPS"	34-305	368,117.98	246,205.81	-	246,205.81	246,205.81	-
(C) Capital Improvements	44-999	170,000.00	140,000.00	-	140,000.00	68,570.76	71,429.24
(D) Municipal Debt Service	45-999	-	-	-	-	-	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	200,000.00	100,000.00	XXXXXXXXXX	100,000.00	100,000.00	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	630,000.00	620,000.00	XXXXXXXXXX	620,000.00	620,000.00	XXXXXXXXXX
Total General Appropriations	34-499	2,654,277.98	2,427,276.31	-	2,427,276.31	2,180,974.09	246,302.22

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

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

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2026 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income:

Developer's Escrow Fund; Board of Recreation Commission - Open Space, Recreation, Farmland and Preservation Trust; Storm Recovery Trust Fund

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	3,337,454.46
Due from State of N.J.(c. 20, P.L. 1961)	737.83
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	148,688.23
Tax Title Lien Receivable	164,625.46
Property Acquired by Tax Title Lien Liquidation	108,200.00
Other Receivables	231,747.75
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	3,991,453.73
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	2,082,219.92
Reserves for Receivables	423,349.66
Surplus	1,255,972.37
Total Liabilities, Reserves and Surplus	3,761,541.95

School Tax Levy Unpaid	2,888,871.05
Less: School Tax Deferred	1,220,074.75
*Balance Included in Above "Cash Liabilities"	1,668,796.30

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	1,441,462.67	1,330,224.68
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 0%, 2024: 0%)	9,589,309.53	8,924,763.11
Delinquent Taxes	152,928.06	111,155.24
Other Revenues and Additions to Income	849,053.21	1,035,141.31
Total Funds	12,032,753.47	11,401,284.34
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	1,807,276.31	1,869,469.46
School Taxes (Including Local and Regional)	6,257,742.00	5,668,851.00
County Taxes (Including Added Tax Amounts)	2,427,676.54	2,367,442.77
Special District Taxes	53,573.00	53,558.44
Other Expenditures and Deductions from Income	230,513.25	500.00
Total Expenditures and Tax Requirements	10,776,781.10	9,959,821.67
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	10,776,781.10	9,959,821.67
Surplus Balance, December 31	1,255,972.37	1,441,462.67

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	1,255,972.37
Current Surplus Anticipated in 2026 Budget	750,000.00
Surplus Balance Remaining	505,972.37

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

2026

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

TOWNSHIP OF LIBERTY
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The following pages reflect the estimated needs of Liberty Township for the years 2026-2028, as required by the New Jersey State Statute.
We retain the right to make changes as a result of our growth or as the occasion merits.

2026

TOWNSHIP OF LIBERTY

TOTAL - THIS PAGE

CAPITAL BUDGET (Current Year Action) 2026

Local Unit

TOWNSHIP OF LIBERTY

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

TOWNSHIP OF LIBERTY

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	408,398.00	-	120,000.00	50,000.00	-	88,398.00	-	150,000.00

3 YEAR CAPITAL PROGRAM - 2026 to 2028

ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF LIBERTY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d	5e	5f
Road Improvements	1	188,398.00	3 years	88,398.00	50,000.00	50,000.00			
Municipal Improvements	2	100,000.00	3 years		50,000.00	50,000.00			
Road Equipment	3	120,000.00	1 year	120,000.00					
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	xxxxx	408,398.00	XXXXXXXXXX	208,398.00	100,000.00	100,000.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2026 to 2028

ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF LIBERTY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d	5e	5f
		-							
		-							
		-							
		-							
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		-							
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		-							
		-							
TOTAL - THIS PAGE	XXXXX	-	XXXXXXXXXX	-	-	-	-	-	-

3 YEAR CAPITAL PROGRAM - 2026 to 2028

ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF LIBERTY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d	5e	5f
		-							
		-							
		-							
		-							
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		-							
		-							
		-							
TOTAL - ALL PROJECTS	xxxxx	408,398.00	XXXXXXXXXX	208,398.00	100,000.00	100,000.00	-	-	-

Local Unit **TOWNSHIP OF LIBERTY**

C - 5

Local Unit **TOWNSHIP OF LIBERTY**

C - 5

Local Unit **TOWNSHIP OF LIBERTY**

C - 5

SECTION 2 - UPON ADOPTION FOR YEAR 2026

RESOLUTION 2026.043

Be it Resolved by the COMMITTEEPERSONS of the TOWNSHIP of LIBERTY, County of WARREN 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) \$1,099,489.00

(Item 2 below) for municipal purposes, and
- (b) \$-

(Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$-

(Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$53,307.00

(Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$-

(Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$-

(Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

Inscho

Grover

Karcher

Spangenberg

Nays

Abstained

Absent
Rogers

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	750,000.00
Miscellaneous Revenues Anticipated	13-099	\$	674,788.98
Receipts from Delinquent Taxes	15-499	\$	130,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	1,099,489.00
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY		\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192	\$	-
Total Revenues	13-299	\$	2,654,277.98

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	xxxxxx	xxxxxxxxxxxxxx
Within "CAPS"	xxxxxx	xxxxxxxxxxxxxx
(a & b) Operations Including Contingent	34-201	\$ 1,189,671.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 96,489.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	xxxxxx	xxxxxxxxxxxxxx
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 368,117.98
(c) Capital Improvements	44-999	\$ 170,000.00
(d) Municipal Debt Service	45-999	\$ -
(e) Deferred Charges - Municipal	46-999	\$ 200,000.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 630,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 2,654,277.98

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 2 day of April, 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 2 day of April, 2026, clerk@libertytownship.org, Clerk

Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2025	APPROPRIATIONS	FCOA	Appropriated		Expended 2025	
		2026	2025				for 2026	for 2025	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190	53,307.00	53,573.00	53,573.00	Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113			4,985.85	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	53,307.00	53,573.00	53,573.00	-
					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	53,307.00	53,573.00	58,558.85	Acquisition of Farmland	54-916-2				-
Summary of Program Year Referendum Passed/Implemented: Rate Assessed: Total Tax Collected to date: Total Expended to date: Total Acreage Preserved to date: Recreation land preserved in 2025: Farmland preserved in 2025:					Down Payments on Improvements	54-902-2				-
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Payment of Bond Principal	54-920-2				xxxxxxxxxx
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
					Interest on Bonds	54-930-2				xxxxxxxxxx
					Interest on Notes	54-935-2				xxxxxxxxxx
					Reserve for Future Use	54-950-2				-
					Total Trust Fund Appropriations:	54-499	53,307.00	53,573.00	53,573.00	-

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2025	APPROPRIATIONS	FCOA	Appropriated		Expended 2025	
									Paid or Charged	Reserved
		2026	2025				for 2026	for 2025		
Amount to be Raised By Taxation	56-190				xxxxxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
										-
										-
										-
										-
Reserve Funds:	56-101									-
										-
										-
										-
										-
										-
										-
										-
Total Trust Fund Revenues:	56-299	-	-	-						-
Summary of Program Year Referendum Passed/Implemented: Rate Assessed: Total Tax Collected to date: Total Expended to date:										-
										-
										-
										-
										-
										-
										-
										-
Total Trust Fund Appropriations:					56-499		-	-	-	-

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

Contracting Unit: TOWNSHIP OF LIBERTY

Year Ending: December 31, 2025

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

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

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

5-Mar-26

Date

clerk@libertytownship.org

Clerk of the Governing Body