

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF MANCHESTER

COUNTY: OCEAN

<u>JOSEPH HANKINS</u> Mayor's Name	<u>12/31/2026</u> Term Expires
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Municipal Officials	
<u>TERI L. GIERCYK</u> Municipal Clerk	2/1/2023 Date of Orig. Appt.
<u>ANDREA GASKILL</u> Tax Collector	C-1813 Cert. No.
<u>JEANETTE M. LARRISON</u> Chief Financial Officer	T-1534 Cert. No.
<u>ROBERT W. SWISHER</u> Registered Municipal Accountant	N-898 Cert. No.
<u>LAUREN STAIGER</u> Municipal Attorney	439 Lic. No.
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Official Mailing Address of Municipality

MANCHESTER MUNICIPAL COMPLEX
1 COLONIAL DRIVE
MANCHESTER, NJ 08759

Fax #: 732-657-1853

Governing Body Members	
Name	Term Expires
<u>MICHELE ZOLEZI - COUNCIL PRESIDENT</u>	<u>12/31/2028</u>
<u>JAMES A. VACCARO SR. - COUNCIL VICE-PRESIDENT</u>	<u>12/31/2028</u>
<u>CRAIG WALLIS - COUNCIL MEMBER</u>	<u>12/31/2028</u>
<u>SANDY GRAVATT-DRAKE - COUNCIL MEMBER</u>	<u>12/31/2026</u>
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MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of MANCHESTER, County of OCEAN for the Fiscal Year 2026

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2026;

Be it Further Resolved, that said Budget be published on the official website https://manchestertwp.com/important-public-notice/ on May 12th, 2026;

Also, if applicable, it will be advertised in the following on-line publication of https://nj.gov/state/statewide-legal-notice-list.shtm on May 12th, 2026.

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

RECORDED VOTE

(Insert Last Name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the TOWNSHIP of MANCHESTER, County of OCEAN, on May 11th, 2026.

A Hearing on the Budget and Tax Resolution will be held at MANCHESTER MUNICIPAL COMPLEX, on June 8th, 2026 at 6:00 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)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	40,672,986.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	9,903,426.60
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	9,903,426.60
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated 98.85% Percent of Tax Collections	1,330,257.84
4. Total General Appropriations (Item 9, Sheet 29)	51,906,670.44
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 60%;"> Building Aid Allowance 2026 - \$ for Schools-State Aid 2025 - \$ </div> <div style="width: 35%; text-align: right;"> 19,847,074.64 </div> </div>	19,847,074.64
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	19,847,074.64
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)	32,059,595.80
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water ESA Utility	Sewer ESA Utility	Water WSA Utility	Sewer WSA Utility	Utility	Utility
Budget Appropriations - Adopted Budget	49,448,367.07	3,400,903.00	4,600,000.00	3,129,620.00	2,625,000.00	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	622,685.34						
Emergency Appropriations	575,000.00	-	-	-	-	-	-
Total Appropriations	50,646,052.41	3,400,903.00	4,600,000.00	3,129,620.00	2,625,000.00	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	50,758,745.00	3,387,423.83	4,545,261.48	3,037,486.80	2,619,724.69	-	-
Reserved	298,112.94	13,477.74	54,738.52	92,132.39	5,275.19	-	-
Unexpended Balances Canceled	378.26	1.43	(0.00)	0.81	0.12	-	-
Total Expenditures and Unexpended Balances Canceled	51,057,236.20	3,400,903.00	4,600,000.00	3,129,620.00	2,625,000.00	-	-
Overexpenditures *	411,183.79	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	49,448,367.07
Cap Base Adjustment:	9,125.00
Subtotal	49,457,492.07
Exceptions Less:	
Total Other Operations	512,465.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	200,000.00
Total Additional Appropriations	3,161,000.00
Total Capital Improvements	500,000.00
Total Debt Service	3,574,765.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	737,230.58
Judgements	
Total Deferred Charges	220,000.00
Cash Deficit	
Reserve for Uncollected Taxes	1,180,588.44
Total Exceptions	10,086,049.02
Amount on Which CAP is Applied	39,371,443.05
2.0% CAP	787,428.86
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	40,158,871.91

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		40,158,871.91
Additions:		
New Construction (Assessor Certification)		394,498.56
2024 Cap Bank Available		366,384.98
2025 Cap Bank Available		381,953.42
Total Additions		1,142,836.96
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>41,301,708.87</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>590,571.65</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>41,892,280.52</u>
Total General Appropriations for Municipal Purposes		<u>40,672,986.00</u>
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		<u>(1,219,294.52)</u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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



EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

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	29,709,393.49
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	50,000.00
Less: Prior Year Deferred Charges: Emergencies	170,000.00
Less: Prior Year Recycling Tax	9,125.00
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>29,480,268.49</u>
Plus 2% CAP Increase	<u>589,605.37</u>
ADJUSTED TAX LEVY	<u>30,069,873.86</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>30,069,873.86</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

30,069,873.86

Exclusions:

Allowable Shared Service Agreements Increase		
Allowable Health Insurance Costs Increase	36,754.00	
Allowable Pension Obligations Increases		
Allowable LOSAP Increase	8,700.00	
Allowable Capital Improvements Increase		
Allowable Debt Service and Capital Leases Inc.		
Recycling Tax appropriation		
Deferred Charge to Future Taxation Unfunded		
Current Year Deferred Charges: Emergencies	1,156,184.00	

Add Total Exclusions 1,201,638.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions 378.00

ADJUSTED TAX LEVY

31,271,133.86

Additions:

New Ratables - Increase for new construction	102,201,700	
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.386</u>	
New Ratable Adjustment to Levy		394,498.56
Amounts approved by Referendum		
Levy CAP Bank Applied		393,965.00

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

32,059,597.42

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

32,059,595.80

OVER OR (UNDER) 2% LEVY CAP

(1.62)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
1. Surplus Anticipated	08-101	1,556,000.00	3,100,000.00	3,100,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,556,000.00	3,100,000.00	3,100,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	30,000.00	35,000.00	32,750.00
Other	08-104	15,000.00	15,000.00	16,107.00
Fees and Permits	08-105	875,000.00	925,000.00	896,153.25
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	225,000.00	190,000.00	228,085.56
Other	08-109			
Interest and Costs on Taxes	08-112	225,000.00	150,000.00	245,131.12
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	375,000.00	425,000.00	393,751.18
Anticipated Utility Operating Surplus	08-114	1,725,000.00	2,000,000.00	2,000,000.00
General Capital Surplus	08-115	1,010,651.00	100,000.00	100,000.00

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	4,480,651.00	3,840,000.00	3,911,978.11

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	3,094,708.00	3,094,708.00	3,094,708.04
Garden State Trust	09-206	196,078.00	196,078.00	196,078.00
Watershed Aid	09-207			
Municipal Relief Fund				
Total Section B: State Aid Without Offsetting Appropriations	09-001	3,290,786.00	3,290,786.00	3,290,786.04

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	995,000.00	1,375,000.00	995,510.00
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	995,000.00	1,375,000.00	995,510.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	355,000.00	200,000.00	211,915.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services -				
Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
EMS REVENUES	08-100	4,200,000.00	3,850,000.00	4,207,719.90
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	4,200,000.00	3,850,000.00	4,207,719.90

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
Sustained Enforcement	10-518		111,000.00	111,000.00
Senior Outreach Grant	10-657	183,000.00	356,000.00	356,000.00
Recycling Tonnage Grant	10-569		38,268.29	38,268.29
County of Ocean Senior Services	12-801			-
Body Armor Replacement Fund	10-505	7,292.53		-
National Opioids Settlement Funds	10-857	6,885.81	6,990.28	6,990.28
BYRNE Discretionary Grant	10-734			-
Clean Communities Grant	10-602	132,007.05	141,852.20	141,852.20
NJ DOT Station Road	10-559			-
EECBG Electric Stations Grant	10-856			-
BVP - State of NJ	10-505			-
DCA Grant - Ambulance FY24 Legislative Grant				-
ARP Firefighter Grant				-
Leap Grant			150,000.00	150,000.00
Spotted Lanternfly Grant			20,000.00	20,000.00
Bulletproof Vest Partnership Grant			9,333.14	9,333.14
Clean Energy Grant			7,500.00	7,500.00
Municipal Alliance	10-506	10,661.25		-
				-

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
UNAPPORPRIATED				-
Federal Opioid Settlement	10-621		9,272.76	9,272.76
Municipal Drug Alliance	10-506		11,578.25	11,578.25
Sustained Enforcement	10-518		43,120.00	43,120.00
				-
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				-
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	339,846.64	904,914.92	904,914.92

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Other Special				
 Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	30,000.00	30,000.00	34,585.55
Open Space Share of Debt Service	08-126			
Senior Citizen & Veterans Post Year Statements				
Tower Rental	08-124	200,000.00	170,000.00	205,099.34
Hotel Tax	08-125	40,000.00	35,000.00	42,044.64
Reimbursement for In-Kind Facilities & Security Services	08-122	743,336.00	743,336.00	743,336.00
Beckerville PILOT	08-130	105,000.00	60,000.00	88,653.14
Manchester Presbyterian PILOT	08-130	76,000.00	40,000.00	65,659.70
Manchester Senior Housing PILOT	08-130	65,000.00	35,000.00	75,433.95
Manchester Whiting Sr Housing PILOT	08-130	62,833.00	70,000.00	18,029.15
Whiting Storage Urban Renewal PILOT	08-100	85,000.00	45,000.00	80,235.14
Cable TV Franchise Fees	08-117	325,000.00	300,000.00	332,404.33
Land sale	08-100	475,000.00	200,000.00	648,962.16
Host Community Benefits	08-132	1,147,622.00	1,147,622.00	1,147,622.58
Ocean County Recycling	08-107			
	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	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Other Special Items	08-004	3,354,791.00	2,875,958.00	3,482,065.68

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	1,556,000.00	3,100,000.00	3,100,000.00
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	4,480,651.00	3,840,000.00	3,911,978.11
Total Section B: State Aid Without Offsetting Appropriations	09-001	3,290,786.00	3,290,786.00	3,290,786.04
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	995,000.00	1,375,000.00	995,510.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	355,000.00	200,000.00	211,915.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	4,200,000.00	3,850,000.00	4,207,719.90
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	339,846.64	904,914.92	904,914.92
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	3,354,791.00	2,875,958.00	3,482,065.68
Total Miscellaneous Revenues	13-099	17,016,074.64	16,336,658.92	17,004,889.65
4. Receipts from Delinquent Taxes	15-499	1,275,000.00	925,000.00	964,720.23
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	19,847,074.64	20,361,658.92	21,069,609.88
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	32,059,595.80	29,709,393.49	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	32,059,595.80	29,709,393.49	30,227,733.42
7. Total General Revenues	13-299	51,906,670.44	50,071,052.41	51,297,343.30

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
DIVISION OF ADMINISTRATION						-		-
Salaries & Wages	20-100	1	115,000.00	189,000.00		183,000.00	183,000.00	-
Other Expenses	20-100	2	291,000.00	303,400.00		281,400.00	280,373.16	1,026.84
						-		-
OFFICE OF MAYOR & COUNCIL						-		-
Salaries & Wages	20-110	1	64,000.00	64,000.00		64,000.00	63,684.67	315.33
Other Expenses	20-110	2	5,500.00	5,000.00		5,000.00	4,346.88	653.12
						-		-
OFFICE OF THE CLERK						-		-
Salaries & Wages	20-120	1	196,500.00	186,100.00		178,500.00	177,911.34	588.66
Other Expenses	20-110	2	108,050.00	95,344.05		95,344.05	93,673.83	1,670.22
						-		-
DIVISION OF FINANCE ADMINISTRATION						-		-
Salaries & Wages	20-130	1	165,000.00	310,000.00		290,000.00	290,000.00	-
Other Expenses	20-130	2	21,500.00	42,000.00		43,900.00	42,634.64	1,265.36
						-		-
OFFICE OF PERSONNEL						-		-
Salaries & Wages	20-105	1	80,000.00			-		-
Other Expenses	20-105	2	18,700.00			-		-
						-		-

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
						-		-
MUNICIPAL AUDIT						-		-
Other Expenses	20-135	2	45,000.00	42,000.00		42,000.00	42,000.00	-
						-		-
DIVISION OF DATA PROCESSING						-		-
Salaries & Wages	20-140	1	163,000.00	195,000.00		177,000.00	176,999.97	0.03
Other Expenses	20-140	2	106,500.00	109,500.00		109,500.00	109,064.19	435.81
DIVISION OF REVENUE COLLECTION								
Salaries & Wages	20-145	1	165,000.00	255,000.00		238,400.00	238,317.55	82.45
Other Expenses	20-145	2	35,600.00	35,600.00		31,300.00	30,174.52	1,125.48
OFFICE OF THE TAX ASSESSOR								
Salaries & Wages	20-150	1	465,000.00	480,000.00		453,600.00	453,550.44	49.56
Other Expenses	20-150	2	33,000.00	30,050.00		30,050.00	29,826.05	223.95
						-		-
TOWNSHIP ATTORNEY						-		-
Other Expenses	20-155	2	225,000.00	415,000.00		345,000.00	323,211.29	21,788.71
						-		-
						-		-

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
						-		-
TOWNSHIP ENGINEER						-		-
Other Expenses	20-165	2	210,000.00	225,000.00		210,000.00	208,089.51	1,910.49
						-		-
DIVISION OF PLANNING & ZONING						-		-
Salaries & Wages	21-180	1	343,000.00	325,000.00		325,000.00	324,507.43	492.57
Other Expenses	21-180	2	30,000.00	22,000.00		23,000.00	22,903.06	96.94
						-		-
INSURANCE						-		-
General Liability	23-215	2	900,000.00	862,550.00		862,550.00	862,550.00	-
Workers Compensation	23-220	2	1,102,200.00	1,097,100.00		1,132,200.00	1,132,116.00	84.00
Employee Group Health	23-222	2	5,764,790.00	4,521,660.00		4,771,660.00	5,177,382.14	*
Employee Opt Out Payments	23-222	2	220,000.00	140,000.00		140,000.00	145,461.65	*
						-		-
POLICE DEPARTMENT						-		-
Salaries & Wages	25-240	1	12,542,000.00	11,582,000.00		11,806,600.00	11,742,984.18	63,615.82
Other Expenses	25-240	2	643,500.00	643,500.00		643,500.00	641,658.06	1,841.94
						-		-
DIVISION OF CLERICAL & COMMUNICATIONS						-		-
Salaries & Wages	25-250	1	1,620,000.00	1,432,000.00		1,527,000.00	1,515,860.67	11,139.33

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
AID TO 3 VOLUNTEER FIRE COMPANIES						-		-
Other Expenses	25-255	2	150,000.00	152,000.00		152,000.00	118,064.48	33,935.52
						-		-
UNIFORM FIRE ACT						-		-
Salaries & Wages	22-196	1	-			-		-
Other Expenses	22-196	2	-			-		-
						-		-
MUNICIPAL PROSECUTOR						-		-
Other Expenses	25-275	2	50,000.00	50,000.00		50,000.00	50,000.00	-
						-		-
DIVISION OF ADMINISTRATION & STREETS						-		-
Salaries & Wages	26-290	1	1,465,000.00	1,964,500.00		1,792,500.00	1,792,500.00	-
Other Expenses	26-290	2	275,000.00	295,000.00		269,100.00	269,083.91	16.09
						-		-
DIVISION OF SANITATION AND RECYCLING						-		-
Salaries & Wages	26-305	1	168,000.00	151,000.00		151,000.00	151,000.00	-
Other Expenses	26-305	2	1,152,000.00	1,087,975.00		1,087,975.00	1,087,836.35	138.65
						-		-
						-		-
						-		-

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
DIVISION OF BUILDING AND GROUNDS						-		-
Salaries & Wages	26-310	1	151,000.00	181,500.00		166,500.00	166,500.00	-
Other Expenses	26-310	2	151,200.00	154,500.00		154,500.00	154,439.54	60.46
						-		-
						-		-
LSRP FEES:						-		-
Remediation of Landfill	26-310	2	86,000.00			-		-
Remediation of DPW Site	26-310	2	60,000.00			-		-
						-		-
						-		-
DIVISION OF CENTRAL MAINTENANCE						-		-
Salaries & Wages	26-315	1	250,000.00	236,000.00		277,600.00	277,154.29	445.71
Other Expenses	26-315	2	440,000.00	400,000.00		442,000.00	439,616.84	2,383.16
						-		-
CONDOMINIUM SERVICES ACT						-		-
Other Expenses	26-325	2	300,000.00	300,000.00		290,500.00	290,130.99	369.01
						-		-
ENVIRONMENTAL COMMISSION						-		-
Salaries & Wages	27-335	1				-		-
Other Expenses	27-335	2	1,600.00	1,600.00		1,600.00		1,600.00

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
DIVISION OF ANIMAL CONTROL						-		-
Salaries & Wages	27-340	1	139,000.00	140,500.00		133,500.00	131,421.74	2,078.26
Other Expenses	27-340	2	37,650.00	35,500.00		35,500.00	33,538.16	1,961.84
						-		-
DEPARTMENT OF RECREATION						-		-
Salaries & Wages	28-370	1	568,500.00	550,000.00		585,000.00	584,488.80	511.20
Other Expenses	28-370	2	135,000.00	121,475.00		113,475.00	107,893.62	5,581.38
						-		-
DIVISION OF LAKES, PARKS & PLAYGROUNDS						-		-
Salaries & Wages	28-375	1	10,000.00	75,000.00		20,500.00	20,443.17	56.83
Other Expenses	28-375	2	10,000.00	51,500.00		6,500.00	1,136.62	5,363.38
						-		-
VETERANS ADVISORY COMMITTEE						-		-
Other Expenses	20-104	2	2,000.00	2,000.00		2,000.00	933.05	1,066.95
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						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
MUNICIPAL COURT						-		-
Salaries & Wages	43-490	1	475,000.00	381,550.00		468,550.00	467,663.34	886.66
Other Expenses	43-490	2	24,000.00	29,000.00		21,000.00	19,410.59	1,589.41
						-		-
PUBLIC DEFENDER						-		-
Other Expenses	43-495	2	30,000.00	38,000.00		30,500.00	28,117.00	2,383.00
						-		-
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CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
ACCUMULATED LEAVE COMPENSATION	30-415	2	100,000.00	200,000.00		-		-
Electricity	31-430	2	340,000.00	340,000.00		340,000.00	340,000.00	-
Street Lighting	31-435	2	125,000.00	75,000.00		125,000.00	124,570.93	429.07
Telephone	31-440	2	280,000.00	310,000.00		280,000.00	277,111.62	2,888.38
Natural Gas	31-446	2	61,000.00	55,000.00		61,000.00	60,859.76	140.24
Heating Oil	31-446	2	25,000.00	25,000.00		25,000.00	23,243.53	1,756.47
Gasoline	31-460	2	475,000.00	450,000.00		450,000.00	443,253.02	6,746.98
		1				-		-
						-		-
						-		-
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						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		34,144,170.00	32,436,924.05	-	32,436,924.05	32,665,047.34	183,060.50
B. Contingent	35-470	2	10,000.00		XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		34,154,170.00	32,436,924.05	-	32,436,924.05	32,665,047.34	183,060.50
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	19,975,000.00	19,558,150.00	-	19,652,350.00	19,570,976.94	81,373.06
Other Expenses (Including Contingent)	34-201	2	14,179,170.00	12,878,774.05	-	12,784,574.05	13,094,070.40	101,687.44

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		1,232,116.00	1,620,682.00		1,620,682.00	1,620,681.62	0.38
Social Security System (O.A.S.I.)	36-472		1,750,000.00	1,775,000.00		1,775,000.00	1,750,833.49	24,166.51
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		3,521,700.00	3,509,712.00		3,509,712.00	3,509,712.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		5,000.00	5,000.00		5,000.00	5,000.00	-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		10,000.00	15,000.00		15,000.00	7,347.63	7,652.37
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		6,518,816.00	6,925,394.00	-	6,925,394.00	6,893,574.74	31,819.26
(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		40,672,986.00	39,362,318.05	-	39,362,318.05	39,558,622.08	214,879.76

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
Reserve for Tax Appeals						-		-
						-		-
LOSAP	25-286	2	75,000.00	65,000.00		65,000.00		65,000.00
Workers Compensation	23-215	2				-		-
Commercial Property	23-215	2				-		-
Health Insurance	23-221	2		438,340.00		438,340.00	438,340.00	-
Recycling Contract	26-305	2		9,125.00		9,125.00	9,125.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		75,000.00	512,465.00	-	512,465.00	447,465.00	65,000.00

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Lakehurst Court	42-108	1	60,000.00	50,000.00		50,000.00	50,000.00	-
Plumsted Court	42-108	1	55,000.00	50,000.00		50,000.00	50,000.00	-
Plumstead IT	42-119	1	20,000.00	20,000.00		20,000.00	20,000.00	-
Plumstead Assessor	42-102	1	80,000.00	80,000.00		80,000.00	80,000.00	-
Jackson CFO	42-104	1	80,000.00			-		-
Bradley Beach CFO	42-104	1	60,000.00			-		-
						-		-
						-		-
						-		-
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						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		355,000.00	200,000.00	-	200,000.00	200,000.00	-

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
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DIVISION OF EMERGENCY MANAGEMENT						-		-
EMS Salaries	25-252	1	3,091,700.00	2,611,000.00	575,000.00	3,186,000.00	3,186,000.00	-
EMS OE	25-252	2	620,000.00	550,000.00		550,000.00	541,766.82	8,233.18
						-		-
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						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		3,711,700.00	3,161,000.00	575,000.00	3,736,000.00	3,727,766.82	8,233.18

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899	2		10,000.00		10,000.00		10,000.00
						-		-
EECBG Electric Station Grant	40-501	2				-		-
Clean Communities Grant	41-602	2	132,007.05	141,852.20		141,852.20	141,852.20	-
						-		-
Municipal Alliance - Grant Portion	41-518	2	10,661.25			-	-	-
Municipal Alliance Local Share	40-518	2	3,553.75	5,000.00		5,000.00	5,000.00	-
Recycling Tonnage Grant	41-569	2		38,269.29		38,269.29	38,268.29	-
County Senior Services Grant	40-801	2	-			-	-	-
National Opioid Settlement	41-857	2	6,885.81	6,990.28		6,990.28	6,990.28	-
BYRNE Discretionary Grant	41-734	2				-	-	-
BVP - State of NJ		2				-	-	-
Body Armor Grant	41-505	2	7,292.53			-	-	-
LEAP Grant		2		150,000.00		150,000.00	150,000.00	-
Clean Energy Grant		2		7,500.00		7,500.00	7,500.00	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

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

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
Senior Services - Manchester Matching Portion	41-652	1	440,000.00	440,000.00		440,000.00	440,000.00	-
Senior Services - County Portion	41-652	2	183,000.00	356,000.00		356,000.00	356,000.00	-
Unappropriated Reserves:						-		-
Senior Outreach	41-652	2				-	-	-
Municipal Drug Alliance Grant	41-518	2		11,578.25		11,578.25	11,578.25	-
Ocean County Cares Act	41-652	2				-	-	-
Sustained Enforcement Grant		2		154,120.00		154,120.00	154,120.00	-
Federal Opioid Settlement Grant	41-621	2		9,272.76		9,272.76	9,272.76	-
Body Armor Grant	41-505	2				-	-	-
Bulletproof Vest Partnership Grant		2		9,333.14		9,333.14	9,333.14	-
Spotted Lanternfly Grant		2		20,000.00		20,000.00	20,000.00	-
		2				-	-	-
	40-501	2				-	-	-
Total Public and Private Programs Offset by Revenues	40-999		783,400.39	1,359,915.92	-	1,359,915.92	1,349,914.92	10,000.00
Total Operations - Excluded from "CAPS"	34-305		4,925,100.39	5,233,380.92	575,000.00	5,808,380.92	5,725,146.74	83,233.18
Detail:								
Salaries & Wages	34-305	1	3,886,700.00	3,251,000.00	575,000.00	3,826,000.00	3,826,000.00	-
Other Expenses	34-305	2	1,038,400.39	1,982,380.92	-	1,982,380.92	1,899,146.74	83,233.18

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		300,000.00	500,000.00	XXXXXXXXXX	500,000.00	500,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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					-		-
NJ DOT Station Road	44-903					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		300,000.00	500,000.00	-	500,000.00	500,000.00	-

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		2,241,600.00	2,575,000.00		2,575,000.00	2,575,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925			161,000.00		161,000.00	161,000.00	XXXXXXXXXX
Interest on Bonds	45-930		223,509.00	328,085.00		328,085.00	328,084.39	XXXXXXXXXX
Interest on Notes	45-935		999,150.00	475,012.00		475,012.00	475,011.18	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Principal & Interest Payments	45-942		35,293.00	35,668.00		35,668.00	35,292.17	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	
(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		3,499,552.00	3,574,765.00	-	3,574,765.00	3,574,387.74	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	986,184.00		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	
Special Emergency - REVAL	46-870	170,000.00	170,000.00	XXXXXXXXXX	170,000.00	170,000.00	XXXXXXXXXX	
Paydown of Old Ordinances	46-896	22,590.21	50,000.00	XXXXXXXXXX	50,000.00	50,000.00	XXXXXXXXXX	
Special Runoff Election				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	1,178,774.21	220,000.00	XXXXXXXXXX	220,000.00	220,000.00	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	9,903,426.60	9,528,145.92	575,000.00	10,103,145.92	10,019,534.48	83,233.18	

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		9,903,426.60	9,528,145.92	575,000.00	10,103,145.92	10,019,534.48	83,233.18
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		50,576,412.60	48,890,463.97	575,000.00	49,465,463.97	49,578,156.56	298,112.94
(M) Reserve for Uncollected Taxes	50-899		1,330,257.84	1,180,588.44	XXXXXXXXXX	1,180,588.44	1,180,588.44	XXXXXXXXXX
9. Total General Appropriations	34-499		51,906,670.44	50,071,052.41	575,000.00	50,646,052.41	50,758,745.00	298,112.94

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
Summary of Appropriations		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	40,672,986.00	39,362,318.05	-	39,362,318.05	39,558,622.08	214,879.76
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	75,000.00	512,465.00	-	512,465.00	447,465.00	65,000.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	355,000.00	200,000.00	-	200,000.00	200,000.00	-
Additional Appropriations Offset by Revenues	34-303	3,711,700.00	3,161,000.00	575,000.00	3,736,000.00	3,727,766.82	8,233.18
Public & Private Programs Offset by Revenues	40-999	783,400.39	1,359,915.92	-	1,359,915.92	1,349,914.92	10,000.00
Total Operations Excluded from "CAPS"	34-305	4,925,100.39	5,233,380.92	575,000.00	5,808,380.92	5,725,146.74	83,233.18
(C) Capital Improvements	44-999	300,000.00	500,000.00	-	500,000.00	500,000.00	-
(D) Municipal Debt Service	45-999	3,499,552.00	3,574,765.00	-	3,574,765.00	3,574,387.74	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	1,178,774.21	220,000.00	XXXXXXXXXX	220,000.00	220,000.00	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	1,330,257.84	1,180,588.44	XXXXXXXXXX	1,180,588.44	1,180,588.44	XXXXXXXXXX
Total General Appropriations	34-499	51,906,670.44	50,071,052.41	575,000.00	50,646,052.41	50,758,745.00	298,112.94

DEDICATED WATER ESA UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER ESA UTIL	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	1,126,500.00	736,000.00		936,000.00	923,411.10	12,588.90
Other Expenses	55-502	2,173,000.00	1,710,000.00		1,510,000.00	1,509,760.57	239.43
Accumulated Leave		25,000.00	10,000.00		10,000.00	10,000.00	-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED WATER ESA UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER ESA UTILI	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		100,000.00	XXXXXXXXXX	100,000.00	100,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	235,000.00	235,000.00		235,000.00	235,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521		13,000.00		13,000.00	13,000.00	XXXXXXXXXX
Interest on Bonds	55-522	102,413.00	106,938.00		106,938.00	106,938.00	XXXXXXXXXX
Interest on Notes	55-523	44,000.00	44,550.00		44,550.00	44,550.00	XXXXXXXXXX
NJEIT I-BANK PRINCIPAL	55-524	160,915.00	160,915.00		160,915.00	160,914.46	XXXXXXXXXX
NJEIT I-BANK INTEREST	55-525	33,902.00	30,843.00		30,843.00	30,843.00	XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER ESA UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER ESA 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	125,000.00			-		-
Social Security System (O.A.S.I.)	55-541	70,000.00	62,000.00		62,000.00	61,350.59	649.41
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		191,657.00	XXXXXXXXXX	191,657.00	191,656.11	XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL WATER ESA UTILITY APPROPRIATIONS	55-599	4,095,730.00	3,400,903.00	-	3,400,903.00	3,387,423.83	13,477.74

DEDICATED SEWER ESA UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER ESA UTILI	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	1,127,000.00	911,500.00		936,500.00	913,317.51	23,182.49
Other Expenses	55-502	3,612,180.00	3,488,500.00		3,463,500.00	3,462,418.28	1,081.72
Accumulated Leave		10,000.00	10,000.00		10,000.00	10,000.00	-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED SEWER ESA UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER ESA UTILI	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		100,000.00	XXXXXXXXXX	100,000.00	100,000.00	-
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 SEWER ESA UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER ESA 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	125,000.00			-		-
Social Security System (O.A.S.I.)	55-541	75,000.00	90,000.00		90,000.00	59,525.69	30,474.31
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL SEWER ESA UTILITY APPROPRIATIONS	55-599	4,949,180.00	4,600,000.00	-	4,600,000.00	4,545,261.48	54,738.52

DEDICATED WATER WSA UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER WSA UTIL	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	873,000.00	755,000.00		755,000.00	729,975.46	25,024.54
Other Expenses	55-502	1,598,500.00	1,526,288.00		1,526,288.00	1,485,041.16	41,246.84
Accumulated Leave		10,000.00	10,000.00		10,000.00	10,000.00	-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED WATER WSA UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER WSA UTIL	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	365,000.00	365,000.00		365,000.00	365,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	389,671.00	393,332.00		393,332.00	393,331.19	XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER WSA UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER WSA 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	125,000.00			-		-
Social Security System (O.A.S.I.)	55-541	75,000.00	80,000.00		80,000.00	54,138.99	25,861.01
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 WSA UTILITY APPROPRIATIONS	55-599	3,436,171.00	3,129,620.00	-	3,129,620.00	3,037,486.80	92,132.39

DEDICATED SEWER WSA UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER WSA UTILI	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	340,000.00	315,000.00		315,000.00	315,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	76,371.00	80,372.00		80,372.00	80,371.88	XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SEWER WSA UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER WSA 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	125,000.00			-		-
Social Security System (O.A.S.I.)	55-541	50,000.00	45,000.00		45,000.00	40,584.25	4,415.75
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL SEWER WSA UTILITY APPROPRIATIONS	55-599	3,581,011.00	2,625,000.00	-	2,625,000.00	2,619,724.69	5,275.19

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: Uniform Fire Safety Act Penalties; Disposal of Forfeited Property; Acceptance of Bequests/Gifts; Storm Recovery Trust Fund; New Jersey Sale & Use Tax; Parking Offense Adjudication Act; Veteran's Committee Discretionary; Accumulated Absences; Veteran's Memorial; Recreation Capital Improvement; Open Space, Recreation, Farmland and Historic Preservation; Disposal of Forfeited Property; Recreation Trust Fund; Affinity Credit Card Program; Donations for Recreation Activities; Municipal Public Defender; Municipal alliance on Alcohol and Drug Abuse; Community Development Block Grant

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	6,757,800.50
Due from State of N.J.(c. 20, P.L. 1961)	354,603.99
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	1,305,966.62
Tax Title Lien Receivable	55,830.03
Property Acquired by Tax Title Lien Liquidation	11,521,941.64
Other Receivables	85,780.76
Deferred Charges Required to be in 2026 Budget	986,183.79
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	21,068,107.33

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	5,201,003.90
Reserves for Receivables	12,969,519.05
Surplus	2,897,584.38
Total Liabilities, Reserves and Surplus	21,068,107.33

School Tax Levy Unpaid	1,047,112.00
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	1,047,112.00

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	3,479,142.55	4,345,922.22
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 98.63%, 2024: 98.91%)	111,666,939.59	103,670,798.42
Delinquent Taxes	964,720.23	1,012,170.46
Other Revenues and Additions to Income	18,523,660.97	19,827,770.93
Total Funds	134,634,463.34	128,856,662.03
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	49,876,269.50	48,111,650.23
School Taxes (Including Local and Regional)	56,754,518.00	54,471,723.00
County Taxes (Including Added Tax Amounts)	25,094,538.82	22,340,623.23
Special District Taxes		
Other Expenditures and Deductions from Income	997,736.43	453,523.02
Total Expenditures and Tax Requirements	132,723,062.75	125,377,519.48
Less: Expenditures to be Raised by Future Taxes	986,183.79	
Total Adjusted Expenditures and Tax Requirements	131,736,878.96	125,377,519.48
Surplus Balance, December 31	2,897,584.38	3,479,142.55

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	2,897,584.38
Current Surplus Anticipated in 2026 Budget	1,556,000.00
Surplus Balance Remaining	1,341,584.38

(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 MANCHESTER
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Capital Improvement Program presented herewith is an estimated projection of Capital Projects for the next six years. It should be noted that the foregoing does not represent an appropriation of funds for purposes listed, but merely a plan of capital improvements that are being contemplated in 2026 and ensuing five years. A funding authorization is required in the form of a budget appropriation or capital ordinance before monies are available for projects outline in this section.

Every effort has and will be made by the Mayor and Township Council to plan improvements which are responsive to the needs of the community. Should unanticipated needs arise, the capital program will be revised or amended accordingly.

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

Local Unit TOWNSHIP OF MANCHESTER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
GENERAL	G1	-							
Paving (Inlcudes DOT Projects)	G2	14,000,000.00			150,000.00			2,850,000.00	11,000,000.00
Equipment Acquisition	G3	5,000,000.00			50,000.00			950,000.00	4,000,000.00
Public Building Improvements	G4	180,000.00			1,500.00			28,500.00	150,000.00
Data Processing Upgrades	G5	600,000.00			5,000.00			95,000.00	500,000.00
Vehicle Acquisition	G6	1,250,000.00			12,500.00			237,500.00	1,000,000.00
Ambulance Replacements (Chasis or Complete)	G7	2,700,000.00			22,500.00			427,500.00	2,250,000.00
	G8	-							
WATER - EASTERN		-							
Well #4 Treatment Upgrade Joint Base (2026)	ESA1	145,000.00					145,000.00		
Well #7 Redevelopment	ESA2	50,000.00							50,000.00
TF #7 New Generator	ESA3	125,000.00							125,000.00
TF #5 Program Controller	ESA4	200,000.00							200,000.00
Mark Out Contract	ESA5	100,000.00							100,000.00
Well #10 Generator	ESA6	200,000.00							200,000.00
TF #5; Wells #10 , #11, #12 Roof Replacement	ESA7	55,000.00							55,000.00
Well #10 Redevelopment	ESA8	50,000.00							50,000.00
Upgrade Backwash PLC Controller at TF #5	ESA9	150,000.00							150,000.00
TOTAL - THIS PAGE	XXXXX	24,805,000.00	-	-	241,500.00	-	145,000.00	4,588,500.00	19,830,000.00

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

Local Unit TOWNSHIP OF MANCHESTER

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	
TF #5 Addition/Storage Building	ESA11	350,000.00							350,000.00
TF #7 Paint Ground Storage Tank	ESA12	350,000.00							350,000.00
Manchester/Lakehurst Interconnection	ESA13	350,000.00							350,000.00
Well #11 Redevelopment	ESA14	50,000.00							50,000.00
Booster Pump Replacement	ESA15	215,000.00							215,000.00
Wells 1,2,3 & 4 Treatment Plant & System Upgrades	ESA16	23,000,000.00							23,000,000.00
Well 12 Redevelopment	ESA17	300,000.00							300,000.00
Well 4 Redevelopment	ESA18	300,000.00							300,000.00
Replacement of Well 3	ESA19	1,500,000.00							1,500,000.00
Replacement Wells 1 & 2	ESA20	3,000,000.00							3,000,000.00
Well 11 Redevelopment	ESA21	300,000.00							300,000.00
Water Main Extension to Ridgeway Blvd 100 Homes	ESA22	450,000.00							450,000.00
Main Extension from Heritage Site to ESA	ESA23	800,000.00							800,000.00
Main Extension to Cedar Glen West	ESA24	300,000.00							300,000.00
Heritage Mineral Treatment Plant	ESA25	12,500,000.00							12,500,000.00
Well 4 Maintenance	ESA26	300,000.00							300,000.00
Generator Replacement	ESA27	500,000.00							500,000.00
Heritage Mineral Well Replacement 2 UPRM	ESA28	5,000,000.00							5,000,000.00
TOTAL - THIS PAGE	XXXXX	49,565,000.00	-	-	-	-	-	-	49,565,000.00

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

Local Unit

TOWNSHIP OF MANCHESTER

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 - WESTERN		-							
2027 Watermain Replacements	WSA1	1,240,000.00							1,240,000.00
Meter/MXU Replacement	WSA2	3,848,000.00							3,848,000.00
Wells 3,4,6 Redevelopment, Azalea Stand Pipe, Hydro Tank	WSA3	3,000,000.00							3,000,000.00
Treatment PFOS Plants Wells 4-5	WSA4	4,500,000.00							4,500,000.00
Well #10 Treatment Plant Iron Removal	WSA5	6,000,000.00							6,000,000.00
Well #6 VFD	WSA6	12,000.00							12,000.00
Water Main Replacement	WSA7	3,000,000.00							3,000,000.00
Media Replacement Treatment Facility 6; Annual Plant Upgrades	WSA8	800,000.00							800,000.00
Well #10 Replacement	WSA9	2,142,000.00							2,142,000.00
Plymouth Booster Station	WSA10	300,000.00							300,000.00
Paint Treatment Facility #4, Well #10 Ground Storage Tank	WSA11	500,000.00							500,000.00
Well #4 Redevelopment	WSA12	50,000.00							50,000.00
Treatment Facility Well#2; Generator #3	WSA13	70,000.00							70,000.00
Paint Storage Facility #2 Stand Pipe	WSA14	900,000.00							900,000.00
Hydraulic Study on Water System	WSA15	70,000.00							70,000.00
Redevelopment Well #8	WSA16	1,100,000.00							1,100,000.00
Well #5 Generator	WSA17	70,000.00							70,000.00
TOTAL - ALL PROJECTS	XXXXX	101,972,000.00	-	-	241,500.00	-	145,000.00	4,588,500.00	96,997,000.00

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

Local Unit

TOWNSHIP OF MANCHESTER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
GENERAL	G1	-							
Paving (Inlcudes DOT Projects)	G2	14,000,000.00							
Equipment Acquisition	G3	5,000,000.00							
Public Building Improvements	G4	180,000.00							
Data Processing Upgrades	G5	600,000.00							
Vehicle Acquisition	G6	1,250,000.00							
Ambulance Replacements (Chasis or Complete)	G7	2,700,000.00							
	G8	-							
WATER - EASTERN		-							
Well #4 Treatment Upgrade Joint Base (2026)	ESA1	145,000.00							
Well #7 Redevelopment	ESA2	50,000.00							
TF #7 New Generator	ESA3	125,000.00							
TF #5 Program Controller	ESA4	200,000.00							
Mark Out Contract	ESA5	100,000.00							
Well #10 Generator	ESA6	200,000.00							
TF #5; Wells #10 , #11, #12 Roof Replacement	ESA7	55,000.00							
Well #10 Redevelopment	ESA8	50,000.00							
Upgrade Backwash PLC Controller at TF #5	ESA9	150,000.00							
TOTAL - THIS PAGE	XXXXX	24,805,000.00	XXXXXXXXXX	-	-	-	-	-	-

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

Local Unit

TOWNSHIP OF MANCHESTER

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
TF #5 Addition/Storage Building	ESA11	350,000.00							
TF #7 Paint Ground Storage Tank	ESA12	350,000.00							
Manchester/Lakehurst Interconnection	ESA13	350,000.00							
Well #11 Redevelopment	ESA14	50,000.00							
Booster Pump Replacement	ESA15	215,000.00							
Wells 1,2,3 & 4 Treatment Plant & System Upgrades	ESA16	23,000,000.00							
Well 12 Redevelopment	ESA17	300,000.00							
Well 4 Redevelopment	ESA18	300,000.00							
Replacement of Well 3	ESA19	1,500,000.00							
Replacement Wells 1 & 2	ESA20	3,000,000.00							
Well 11 Redevelopment	ESA21	300,000.00							
Water Main Extension to Ridgeway Blvd 100 Homes	ESA22	450,000.00							
Main Extension from Heritage Site to ESA	ESA23	800,000.00							
Main Extension to Cedar Glen West	ESA24	300,000.00							
Heritage Mineral Treatment Plant	ESA25	12,500,000.00							
Well 4 Maintenance	ESA26	300,000.00							
Generator Replacement	ESA27	500,000.00							
Heritage Mineral Well Replacement 2 UPRM	ESA28	5,000,000.00							
TOTAL - THIS PAGE	XXXXX	49,565,000.00	XXXXXXXXXX	-	-	-	-	-	-

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

Local Unit

TOWNSHIP OF MANCHESTER

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 - WESTERN		-							
2027 Watermain Replacements	WSA1	1,240,000.00							
Meter/MXU Replacement	WSA2	3,848,000.00							
Wells 3,4,6 Redevelopment, Azalea Stand Pipe, Hydro Tank	WSA3	3,000,000.00							
Treatment PFOS Plants Wells 4-5	WSA4	4,500,000.00							
Well #10 Treatment Plant Iron Removal	WSA5	6,000,000.00							
Well #6 VFD	WSA6	12,000.00							
Water Main Replacement	WSA7	3,000,000.00							
Media Replacement Treatment Facility 6; Annual Plant Upgrades	WSA8	800,000.00							
Well #10 Replacement	WSA9	2,142,000.00							
Plymouth Booster Station	WSA10	300,000.00							
Paint Treatment Facility #4, Well #10 Ground Storage Tank	WSA11	500,000.00							
Well #4 Redevelopment	WSA12	50,000.00							
Treatment Facility Well#2; Generator #3	WSA13	70,000.00							
Paint Storage Facility #2 Stand Pipe	WSA14	900,000.00							
Hydraulic Study on Water System	WSA15	70,000.00							
Redevelopment Well #8	WSA16	1,100,000.00							
Well #5 Generator	WSA17	70,000.00							
TOTAL - ALL PROJECTS	XXXXX	101,972,000.00	XXXXXXXXXX	-	-	-	-	-	-

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

Local Unit

TOWNSHIP OF MANCHESTER

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
GENERAL	-			-						
Paving (Inlcudes DOT Projects)	14,000,000.00			150,000.00			2,850,000.00			
Equipment Acquisition	5,000,000.00			50,000.00			950,000.00			
Public Building Improvements	180,000.00			1,500.00			28,500.00			
Data Processing Upgrades	600,000.00			5,000.00			95,000.00			
Vehicle Acquisition	1,250,000.00			12,500.00			237,500.00			
Ambulance Replacements (Chasis or Complete)	2,700,000.00			22,500.00			427,500.00			
	-									
WATER - EASTERN	-									
Well #4 Treatment Upgrade Joint Base (2026)	145,000.00					145,000.00				
Well #7 Redevelopment	50,000.00							50,000.00		
TF #7 New Generator	125,000.00							125,000.00		
TF #5 Program Controller	200,000.00							200,000.00		
Mark Out Contract	100,000.00							100,000.00		
Well #10 Generator	200,000.00							200,000.00		
TF #5; Wells #10 , #11, #12 Roof Replacement	55,000.00							55,000.00		
Well #10 Redevelopment	50,000.00							50,000.00		
Upgrade Backwash PLC Controller at TF #5	150,000.00							150,000.00		
TOTAL - THIS PAGE	24,805,000.00	-	-	241,500.00	-	145,000.00	4,588,500.00	930,000.00	-	-

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

Local Unit

TOWNSHIP OF MANCHESTER

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
TF #5 Addition/Storage Building	350,000.00							350,000.00		
TF #7 Paint Ground Storage Tank	350,000.00							350,000.00		
Manchester/Lakehurst Interconnection	350,000.00							350,000.00		
Well #11 Redevelopment	50,000.00							50,000.00		
Booster Pump Replacement	215,000.00							215,000.00		
Wells 1,2,3 & 4 Treatment Plant & System Upgrades	23,000,000.00							23,000,000.00		
Well 12 Redevelopment	300,000.00							300,000.00		
Well 4 Redevelopment	300,000.00							300,000.00		
Replacement of Well 3	1,500,000.00							1,500,000.00		
Replacement Wells 1 & 2	3,000,000.00							3,000,000.00		
Well 11 Redevelopment	300,000.00							300,000.00		
Water Main Extension to Ridgeway Blvd 100 Homes	450,000.00							450,000.00		
Main Extension from Heritage Site to ESA	800,000.00							800,000.00		
Main Extension to Cedar Glen West	300,000.00							300,000.00		
Heritage Mineral Treatment Plant	12,500,000.00							12,500,000.00		
Well 4 Maintenance	300,000.00							300,000.00		
Generator Replacement	500,000.00							500,000.00		
Heritage Mineral Well Replacement 2 UPRM	5,000,000.00							5,000,000.00		
TOTAL - THIS PAGE	49,565,000.00	-	-	-	-	-	-	49,565,000.00	-	-

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

Local Unit

TOWNSHIP OF MANCHESTER

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 - WESTERN	-			-							
2027 Watermain Replacements	1,240,000.00							1,240,000.00			
Meter/MXU Replacement	3,848,000.00							3,848,000.00			
Wells 3,4,6 Redevelopment, Azalea Stand Pipe, Hydro Tank	3,000,000.00							3,000,000.00			
Treatment PFOS Plants Wells 4-5	4,500,000.00							4,500,000.00			
Well #10 Treatment Plant Iron Removal	6,000,000.00							6,000,000.00			
Well #6 VFD	12,000.00							12,000.00			
Water Main Replacement	3,000,000.00							3,000,000.00			
Media Replacement Treatment Facility 6; Annual Plant Upgrades	800,000.00							800,000.00			
Well #10 Replacement	2,142,000.00							2,142,000.00			
Plymouth Booster Station	300,000.00							300,000.00			
Paint Treatment Facility #4, Well #10 Ground Storage Tank	500,000.00							500,000.00			
Well #4 Redevelopment	50,000.00							50,000.00			
Treatment Facility Well#2; Generator #3	70,000.00							70,000.00			
Paint Storage Facility #2 Stand Pipe	900,000.00							900,000.00			
Hydraulic Study on Water System	70,000.00							70,000.00			
Redevelopment Well #8	1,100,000.00							1,100,000.00			
Well #5 Generator	70,000.00							70,000.00			
TOTAL - ALL PROJECTS	101,972,000.00	-	-	241,500.00	-	145,000.00	4,588,500.00	78,097,000.00	-	-	

SECTION 2 - UPON ADOPTION FOR YEAR 2026

RESOLUTION

Be it Resolved by the COUNCIL MEMBERS of the TOWNSHIP
of MANCHESTER, County of OCEAN 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) \$ 32,059,595.80 (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) \$ 779,525.18 (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	Nays		Abstained	
				Absent	

SUMMARY OF REVENUES

1. General Revenues				
Surplus Anticipated	08-100	\$		1,556,000.00
Miscellaneous Revenues Anticipated	13-099	\$		17,016,074.64
Receipts from Delinquent Taxes	15-499	\$		1,275,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)				
	07-190	\$		32,059,595.80
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS</u> IN <u>TYPE I</u> 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 <u>SCHOOLS</u> IN <u>TYPE I</u> SCHOOL DISTRICTS ONLY				\$ -
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS</u> IN <u>TYPE II</u> 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	\$		51,906,670.44

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 34,154,170.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 6,518,816.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 4,925,100.39
(c) Capital Improvements	44-999	\$ 300,000.00
(d) Municipal Debt Service	45-999	\$ 3,499,552.00
(e) Deferred Charges - Municipal	46-999	\$ 1,178,774.21
(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	\$ 1,330,257.84
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 51,906,670.44

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

TOWNSHIP OF MANCHESTER

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

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	779,525.18	770,737.79	770,737.79	Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113	25,000.00	40,000.00	34,137.44	Other Expenses	54-385-2	500,000.00	500,000.00	500,000.00	-
					Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Reserve Funds:	54-101	315,233.82	372,113.63	372,113.63	Salaries & Wages	54-375-1	130,000.00	82,684.07	82,684.07	-
Env. Planning Incentive	54-114		225,000.00	335,495.16	Other Expenses	54-372-2	100,000.00	345,004.06	345,004.06	-
					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	1,119,759.00	1,407,851.42	1,512,484.02	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2		60,000.00	60,000.00	-
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Year Referendum Passed/Implemented:			7/1/2001 <i>(Date)</i>		Payment of Bond Principal	54-920-2	363,400.00	363,500.00	363,500.00	xxxxxxxxxx
Rate Assessed:		\$	0.0100		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Total Tax Collected to date:		\$	7,736,701.79		Interest on Bonds	54-930-2				xxxxxxxxxx
Total Expended to date:		\$	6,601,770.63		Interest on Notes	54-935-2	26,359.00	56,663.29	56,663.29	xxxxxxxxxx
Total Acreage Preserved to date:			1176.310 <i>(Acres)</i>		Reserve for Future Use	54-950-2				-
Recreation land preserved in 2025:			<i>(Acres)</i>		Total Trust Fund Appropriations:	54-499	1,119,759.00	1,407,851.42	1,407,851.42	-
Farmland preserved in 2025:			<i>(Acres)</i>							

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

Contracting Unit: TOWNSHIP OF MANCHESTER

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.

Date

Clerk of the Governing Body