

2026 MUNICIPAL BUDGET

Municipal Budget of the _____ Township of Mannington Township, County of Salem 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

30th 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 30th day of March, 2026

Signed by:
Patti Davis
Clerk
491 Route 45
Address
Mannington, NJ 08079
Address
856-935-2359
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 30th day of March, 2026

Signed by:
Fred S. Calabiano
Registered Municipal Accountant
Woodbury, NJ 08096
Address
6 North Broad Street, Suite 201
Address
856-435-6200
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 30th day of March, 2026

DocuSigned by:
Diane Bowman
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: _____,

By: _____

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

Contracting Unit: Mannington Township

Year Ending: December 31, 2026

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.

03/30/2026
Date

Signed by:
Patti Davis
Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**

 Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- g) In all applicable signature lines, insert the email address of the applicable official.
- h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
 Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via
 - i) the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included)**.
 Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the
 - j) FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included)**.
- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
 On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- m) **Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d).** **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- n) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

Instructions to Complete the 2025 to 2026 "Data Rollover" Process

- a) Download from FAST or have saved on your computer the 2025 adopted budget workbook.
- b) On the 2026 budget, navigate to the "Key Inputs" tab.
****IMPORTANT: Macros must be enabled in excel in order for the data rollover process to run successfully.****
- c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.
- d) First, click the button for current fund. It will prompt you to select your 2025 adopted excel budget from your computer. Once the 2025 adopted budget is selected, the function runs automatically. **WARNING: The functionality may cause the screen to briefly flash rapidly.**
- e) **to briefly flash rapidly.**
 Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same as the current fund process.
- f) same as the current fund process.
- g) Once complete, review the 2026 template to ensure information has successfully copied from the 2024 adopted budget.
PLEASE NOTE:
 If an incorrect version of the budget template was used in 2025, the budget data may not migrate properly to the 2025 budget template.
 While every effort was made to ensure the integrity of data for both the current fund and utility fund, it is the responsibility of the municipality to ensure accuracy.
 Prior year appropriations will reflect amounts from the 2025 adopted budget. Therefore, prior year appropriation amounts may need to be manually adjusted after the data migration is complete in order to reflect any amendments, transfers, cancellations, and emergencies that took place throughout the year. The columns to the right of each appropriation sheet should continue to be utilized for these functions.

NOTE: Due to structural changes in the 2026 Budget Document, the Data Migration for Sheet 5 has been temporarily paused. You will need to manually enter the data for this sheet. The feature will resume for Sheet 5 next year.

Information Required for Municipal Budget Document:	Municipal Budget Version 2026.0 Responses and Data		
Name and County of Municipality	Mannington Township, Salem County		
Full Name of Municipality	TOWNSHIP OF MANNINGTON		
County of Municipality	SALEM		
Name of Municipality	MANNINGTON		
Type	TOWNSHIP		
Governing Body Type	COMMITTEEPERSONS		
Location	Township of Mannington		
Address	491 Route 45		
Address	Mannington, NJ 08079		
Phone	856-935-2359		
Fax	856-935-6557		
			Cert #
Clerk	Patti Davis		
Tax Collector	Suzanne Pierce		T8363
Chief Financial Officer	Diane Elwell		N0788
Registered Municipal Accountant	Fred S. Caltabiano		525
Municipal Attorney	William Horner		
Website URL for Publishing	www.manningtontp.com		
Date of Website Posting	15th	April	4/15/2026
On-line Publication for Publishing			5/7/2026
Date of On-line Publication Posting			
	Day	Month	
Date of Introduction	30th	March	3/30/2026
Date of Public Hearing	7th	May	5/7/2026
Time of Public Hearing	5:30		
Net Valuation Taxable Current		174,328,500	
Net Valuation Taxable Prior		174,397,900	
		(69,400)	

Budget Year	2026	Budget Year Type:	Calendar Year
Municipal Code	1705		

How many utilities does municipality have?*	0	*One (1) utility listed by default. Select "0" if none.	
Utility #	Utility Name	Utility Type	Ca
Utility 1			# of Years
Utility 2			Beginning Year
Utility 3			Ending Year
Utility 4			
Utility 5			
Utility 6			
Utility Assessment (Tab 37)			
Utility Assessment (Tab 38)			

Page Count - Standard or Expanded:	Start with "Standard" and mov	
Grant Revenues (Sheet 9)	Standard	"Standard" will provide two (2) sheets for Grant Rev
Other Special Item Revenues (Sheet 10)	Standard	"Standard" will provide two (2) sheets for Other Spe
General Appropriations (Sheet 15)	Standard	"Standard" will provide nine (9) sheets for General ,
Grant Appropriations (Sheet 24)	Standard	"Standard" will provide three (3) sheets for Grant Ap
Capital Improvements (Sheets 40b, 40c, 40d)	Standard	"Standard" will provide three (3) sheets per section.

Hide/Unhide "Summary" Tabs:	
Summary Data, Budget Summary, Tax Summary	Unhidden



Date of Original Appt.

[Empty field for Date of Original Appt.]

22 day(s) between publication and hearing

[Empty field for 22 day(s) between publication and hearing]

38 day(s) between intro and hearing

[Empty field for 38 day(s) between intro and hearing]

Calendar or State Fiscal

if you do not have any utilities.

Capital Improvement Program	
	3
	2026
	2028

Revenues to "Expanded" only as needed.

Revenues.
 Special Items of Revenue.
 Appropriations.
 Other Appropriations.

2026 Municipal Budget

of the TOWNSHIP of MANNINGTON County of
 SALEM for the fiscal year 2026.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2026	2025	
1. Surplus	578,050.00	493,250.00	
2. Total Miscellaneous Revenues	472,400.67	511,529.56	
3. Receipts from Delinquent Taxes	97,550.00	97,550.00	
4. a) Local Tax for Municipal Purposes	486,365.81	486,543.38	
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	486,365.81	486,543.38	
Total General Revenues	1,634,366.48	1,588,872.94	

Summary of Appropriations	2026 Budget	Final 2025 Budget	
1. Operating Expenses: Salaries & Wages	358,918.00	356,024.00	
Other Expenses	795,728.17	762,933.73	
2. Deferred Charges & Other Appropriations	66,271.00	63,577.00	
3. Capital Improvements	60,650.00	65,200.00	
4. Debt Service (Include for School Purposes)			
5. Reserve for Uncollected Taxes	352,799.31	341,138.21	
Total General Appropriations	1,634,366.48	1,588,872.94	
Total Number of Employees	18	18	

Notice is hereby given that the budget and tax resolution was approved by the COMMITTEEPERSONS
of the TOWNSHIP of MANNINGTON , County of
 SALEM on March 30 , 2026.

A hearing on the budget and tax resolution will be held at the Municipal Building , on
 May 7 , 2026 at 5:30 o'clock PM at which time and place
objections to the Budget and Tax Resolution for the year 2026 may be presented by taxpayers or
other interested parties.

Copies of the budget are available in the office of the Municipal Clerk at
the Municipal Building, 491 Route 45 Mannington New Jersey,
 Monday - Thursday during the hours of 9:00 AM to 3:30 PM .

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

	YEAR 2026	YEAR 2025
1 Total General Appropriations for 2026 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	1,281,567.17	XXXXXXXXXXXX
2 Local District School Tax		3,534,058.00
Actual		
Estimate	3,657,750.00	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		2,228,345.32
Actual		
Estimate	2,306,300.00	XXXXXXXXXXXX
6 Special District Tax		
Actual		
Estimate		XXXXXXXXXXXX
7 Municipal Open Space		34,879.58
Actual		
Estimate	34,865.70	XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	7,280,482.87	
10 Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)	1,148,000.67	
11 Cash Required from 2026 to Support Local Municipal Budget and Other Taxes	6,132,482.20	
12 Amount of Item 11 divided by	94.56%	
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, AFS Sheet 22)	6,485,281.51	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	3,657,750.00	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	2,306,300.00	
Special District Tax (Line 6 Above)	-	
Municipal Open Space Tax (Line 7 Above)	34,865.70	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	486,365.81	
Total Amount (Line 12)	6,485,281.51	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	352,799.31	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	1,281,567.17	
Item 13 - Appropriation: Reserve for Uncollected Taxes	352,799.31	
Subtotal	1,634,366.48	
Less: Item 10 - Total Anticipated Revenues	1,148,000.67	
Amount to Be Raised by Taxation in Municipal Budget	486,365.81	

Local Tax for Municipal Purpose	486,365.81
Addition to Local District School Tax	
Minimum Library Tax	

TOWNSHIP OF MANNINGTON

SUMMARY OF 2026 BUDGET

Total Budget	1,634,366.48	100.0%	Future Budget Projections					
			2027	2028	2029	2030	2031	
Employee Costs:								
Salaries & Wages								
Sheet 17	358,918.00		102.00%	366,096.36	373,418.29	380,886.65	388,504.39	396,274.47
Sheet 25	-		102.00%	-	-	-	-	-
Total	358,918.00			366,096.36	373,418.29	380,886.65	388,504.39	396,274.47
Social Security								
Sheet 19	28,000.00		102.00%	28,560.00	29,131.20	29,713.82	30,308.10	30,914.26
Pensions etc.								
Sheet 19	26,771.00		102.00%	27,306.42	27,852.55	28,409.60	28,977.79	29,557.35
Sheet 19	-		105.00%	-	-	-	-	-
Sheet 20	-							
Insurance								
Sheet 14	30,000.00		106.00%	31,800.00	33,708.00	35,730.48	37,874.31	40,146.77
Direct Employee Costs	443,689.00	27.1%						
General Liability Insurance								
Sheet 14	115,000.00	7.0%						
Debt Service:								
Sheet 27	-	0.0%						
Reserve for Uncollected Taxes:								
Sheet 29	352,799.31	21.6%						
Capital Funds:								
Sheet 26a	60,650.00	3.7%						
Deferred Charges:								
Sheet 28	-	0.0%						
Grants:								
Sheet 25 (less Salaries & Wages above)	73,615.17	4.5%						
All Other Departmental OE's:								
Various Line Items	588,613.00	36.0%	102.00%	600,385.26	612,392.97	624,640.82	637,133.64	649,876.31
Projected Budget Totals				1,054,148.04	1,076,503.00	1,099,381.38	1,122,798.23	1,146,769.16

TOWNSHIP OF MANNINGTON 2026 BUDGET FUNDING

Budget Funding:	
Fund Balance	578,050.00
Local Revenues	121,375.00
State Aid	275,970.00
Grants	75,055.67
Delinquent Tax	97,550.00
Local Purpose Tax	486,365.81
	1,634,366.48
Ratables	174,328,500
Tax Rate	0.279
Increase	0.000

Project Tax Results				
2027	2028	2029	2030	2031
	25,000.00	50,000.00	75,000.00	100,000.00
	150,000.00	300,000.00	450,000.00	600,000.00
1,054,148.04	901,503.00	749,381.38	597,798.23	446,769.16
1,054,148.04	1,076,503.00	1,099,381.38	1,122,798.23	1,146,769.16
182,328,500	190,328,500	198,328,500	206,328,500	214,328,500
0.578	0.474	0.378	0.290	0.208
0.299	(0.105)	(0.096)	(0.088)	(0.081)

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	578,050.00	493,250.00	84,800.00	17.19%
Local	121,375.00	121,375.00	-	0.00%
State Aid	275,970.00	275,970.00	-	0.00%
State & Federal Grants	75,055.67	114,184.56	(39,128.89)	-34.27%
Delinquent Tax	97,550.00	97,550.00	-	0.00%
Local Purpose Tax	486,365.81	486,543.38	(177.57)	-0.04%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	1,634,366.48	1,588,872.94	45,493.54	2.86%
APPROPRIATIONS				
Salaries & Wages	358,918.00	356,024.00	2,894.00	0.81%
Other Expenses	722,113.00	648,269.00	73,844.00	11.39%
Statutory & Deferred Charges	66,271.00	63,577.00	2,694.00	4.24%
State & Federal Grants	73,615.17	114,664.73	(41,049.56)	-35.80%
Capital (without grants)	60,650.00	65,200.00	(4,550.00)	-6.98%
Debt Service	-	-	-	#DIV/0!
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	352,799.31	341,138.21	11,661.10	3.42%
TOTAL APPROPRIATIONS	1,634,366.48	1,588,872.94	45,493.54	0.028633
Adopted Emergencies				

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	486,365.81	486,543.38	(177.57)	-0.04%
Local Tax Rate	0.2790	0.2790	0.0000	0.00%
Assessed Valuation	174,328,500	174,397,900	(69,400)	-0.04%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP
	CAP 2.00%	CAP COLA	
CAP Base from Prior Year	913,281.00	913,281.00	503,556.65 MAX
Rate Applied	2.00%	3.50%	486,365.81 ACTUAL
Allowable CAP	931,546.62	945,245.84	(17,190.83) + OR ()
Additions:			Must be zero or () to Introduce Budget
See Sheet 3b	52,515.51	52,515.51	
Other			
Total CAP Allowable	984,062.13	997,761.35	
Budget Expenditures Sheet 19	990,614.00	990,614.00	
Remaining or (Excess)	(6,551.87)	7,147.34	

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	857,840.86	1,061,183.98	(203,343.12)
Used to Fund Budget	578,050.00	493,250.00	84,800.00
Remaining Balance	279,790.86	567,933.98	(288,143.12)

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	95.68%	95.76%	-0.08%
Used for Reserve for Taxes	94.56%	94.56%	0.00%
Remaining	1.12%	1.20%	-0.08%

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF MANNINGTON

COUNTY: SALEM

<u>Richard A. Eber, Jr.</u> Mayor's Name	<u>December 31, 2026</u> Term Expires
--	---

Municipal Officials	
<u>Patti Davis</u> Municipal Clerk	Date of Orig. Appt. <hr/>
<u>Suzanne Pierce</u> Tax Collector	Cert. No. <u>T8363</u>
<u>Diane Elwell</u> Chief Financial Officer	Cert. No. <u>N0788</u>
<u>Fred S. Caltabiano</u> Registered Municipal Accountant	Cert. No. <u>525</u>
<u>William Horner</u> Municipal Attorney	Lic. No. <hr/>
<div style="background-color: #e0e0e0; height: 20px; width: 100%;"></div>	
<div style="background-color: #e0e0e0; height: 20px; width: 100%;"></div>	

Official Mailing Address of Municipality

Township of Mannington
491 Route 45
Mannington, NJ 08079

Fax #: 856-935-6557

Governing Body Members	
Name	Term Expires
<u>Robert DiGregorio</u>	<u>12/31/2027</u>
<u>Cody Mitchell</u>	<u>12/31/2028</u>
<div style="background-color: #e0e0e0; height: 20px; width: 100%;"></div>	<div style="background-color: #e0e0e0; height: 20px; width: 100%;"></div>
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2026 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of MANNINGTON, County of SALEM 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

30th 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 30th day of March, 2026

Clerk
491 Route 45
Address
Mannington, NJ 08079
Address
856-935-2359
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 30th day of March, 2026

Registered Municipal Accountant
Woodbury, NJ 08096
Address
6 North Broad Street, Suite 201
Address
856-435-6200
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 30th day of March, 2026

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 MANNINGTON, County of SALEM 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 www.manningontwp.com on April 15th, 2026;

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

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

RECORDED VOTE

(Insert Last Name)

Ayes

Eber, Jr.
DiGregorio
Mitchell

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMITTEEPERSONS of the TOWNSHIP of MANNINGTON, County of SALEM, on March 30th, 2026.

A Hearing on the Budget and Tax Resolution will be held at Township of Mannington, on May 7th, 2026 at 5:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2026
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	990,614.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	290,953.17
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	290,953.17
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated 94.56% Percent of Tax Collections	352,799.31
4. Total General Appropriations (Item 9, Sheet 29)	1,634,366.48
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	1,148,000.67
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)	486,365.81
(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	1,576,607.05	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	12,265.89						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	1,588,872.94	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	1,510,872.33	-	-	-	-	-	-
Reserved	78,000.61	-	-	-	-	-	-
Unexpended Balances Canceled	(0.00)	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	1,588,872.94	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	1,576,607.05
Cap Base Adjustment:	
Subtotal	<u>1,576,607.05</u>
Exceptions Less:	
Total Other Operations	28,750.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	125,839.00
Total Additional Appropriations	
Total Capital Improvements	65,200.00
Total Debt Service	
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	102,398.84
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	<u>341,138.21</u>
Total Exceptions	663,326.05
Amount on Which CAP is Applied	913,281.00
2.0% CAP	<u>18,265.62</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	931,546.62

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		931,546.62
Additions:		
New Construction (Assessor Certification)		2,168.40
2024 Cap Bank Available		15,273.42
2025 Cap Bank Available		35,073.69
Total Additions		<u>52,515.51</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>984,062.13</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>13,699.22</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>997,761.35</u>
Total General Appropriations for Municipal Purposes		<u>990,614.00</u>
<i>(Sheet 19, H-1)</i>		
Over or (Under) Appropriations Cap		<u><u>(7,147.34)</u></u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2026 \$ 47,500.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 1,500.00

46,000.00

Budgeted Group Insurance - Inside CAP 40,945.00

Budgeted Group Insurance - Utilities -

Budgeted Group Insurance - Outside CAP 5,055.00

TOTAL 46,000.00

Instead of receiving Health Benefits, 0 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver
Salaries and Wages \$ -

"2010" LEVY CAP BANKS:

2023	Maximum Allowable Amount to be Raised by Taxation	
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026)	<u>20,641</u>
	Amount Used in CY 2026	
	Balance to Expire	<u><u>20,641</u></u>
2024	Maximum Allowable Amount to be Raised by Taxation	509,919
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2027)	<u>487,237</u>
	Amount Used in CY 2026	<u>22,682</u>
	Balance to Carry Forward (CY 2027)	<u><u>22,682</u></u>
2025	Maximum Allowable Amount to be Raised by Taxation	541,651
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	<u>486,543</u>
	Amount Used in CY 2026	<u>55,108</u>
	Balance to Carry Forward (CY 2027 - CY2028)	<u><u>55,108</u></u>
2026	Maximum Allowable Amount to be Raised by Taxation	503,557
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029)	<u>486,366</u>
		17,191
Total Levy CAP Bank		<u><u>94,981</u></u>

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	486,543.38
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	1,750.00
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>484,793.38</u>
Plus 2% CAP Increase	<u>9,695.87</u>
ADJUSTED TAX LEVY	<u>494,489.25</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>494,489.25</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

494,489.25

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	5,369.00
Allowable Pension Obligations Increases	
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	1,530.00
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions

6,899.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions

ADJUSTED TAX LEVY

501,388.25

Additions:

New Ratables - Increase for new construction	780,000
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.278</u>
New Ratable Adjustment to Levy	2,168.40
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

503,556.65

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

486,365.81

OVER OR (UNDER) 2% LEVY CAP

(17,190.83)

(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	578,050.00	493,250.00	493,250.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	578,050.00	493,250.00	493,250.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103			
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	9,250.00	9,250.00	13,502.25
Other	08-109			
Interest and Costs on Taxes	08-112	28,100.00	28,100.00	55,643.21
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	6,025.00	6,025.00	29,766.13
Anticipated Utility Operating Surplus	08-114			
Bed Tax	08-115	78,000.00	78,000.00	80,886.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

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	121,375.00	121,375.00	179,797.59

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	275,970.00	275,970.00	275,969.86
Garden State Trust	09-206			
Watershed Aid	09-207			
Total Section B: State Aid Without Offsetting Appropriations	09-001	275,970.00	275,970.00	275,969.86

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	-	-	-

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		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
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
JIF Safety Incentive Grant	10-877		2,500.00	2,500.00
JIF Optional Safety Grant	10-877	750.00	750.00	750.00
JIF Wellness	10-877	500.00	500.00	500.00
JIF EPL/Cyber Risk Management	10-877	1,000.00	1,000.00	1,000.00
Alcohol Education and Rehabilitation Fund	10-501		515.83	515.83
New Jersey Transportation Trust Fund Award	10-584	70,885.00	95,248.00	95,248.00
Clean Communities	10-602		11,750.06	11,750.06
Municipal Alliance	10-506	1,920.67	1,920.67	1,920.67
Stormwater Assistance Grant	10-564			-
NJDOT FY 2023 Local Transportation Projects Fund Program	10-584			-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-

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	75,055.67	114,184.56	114,184.56

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	-	-	-

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	578,050.00	493,250.00	493,250.00
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	121,375.00	121,375.00	179,797.59
Total Section B: State Aid Without Offsetting Appropriations	09-001	275,970.00	275,970.00	275,969.86
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	75,055.67	114,184.56	114,184.56
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	472,400.67	511,529.56	569,952.01
4. Receipts from Delinquent Taxes	15-499	97,550.00	97,550.00	201,027.48
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	1,148,000.67	1,102,329.56	1,264,229.49
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	486,365.81	486,543.38	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	486,365.81	486,543.38	565,214.09
7. Total General Revenues	13-299	1,634,366.48	1,588,872.94	1,829,443.58

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
General Government						-	-	
Governing Body						-	-	
Salaries and Wages	20-110	1	23,150.00	25,335.00		25,335.00	25,335.00	
Other Expenses	20-110	2	1,200.00	1,200.00		1,200.00	464.00	
Municipal Clerk						-	-	
Salaries and Wages	20-120	1	112,300.00	110,000.00		110,000.00	105,756.87	
Other Expenses	20-120	2	17,000.00	16,500.00		16,500.00	16,394.52	
Financial Administration (Treasury)						-	-	
Salaries and Wages	20-130	1	33,983.00	32,026.00		32,026.00	32,026.00	
Other Expenses	20-130	2	11,000.00	10,000.00		11,000.00	10,214.34	
Audit Services						-	-	
Other Expenses	20-135	2	26,800.00	25,800.00		25,800.00	25,800.00	
Computerized Data Processing						-	-	
Other Expenses	20-140	2	29,000.00	14,500.00		18,000.00	16,601.74	
Revenue Administration (Tax Collection)						-	-	
Salaries and Wages	20-145	1	24,450.00	24,175.00		24,175.00	23,414.00	
Other Expenses	20-145	2	8,200.00	8,200.00		8,200.00	7,019.50	
Tax Assessment Administration (Tax Assessor)						-	-	
Salaries and Wages	20-150	1	24,244.00	24,000.00		24,000.00	23,363.00	
Other Expenses	20-150	2	12,000.00	12,000.00		10,500.00	9,343.67	

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
Legal Services (Legal Dept.)						-		-
Other Expenses	20-155	2	69,500.00	60,000.00		77,500.00	72,667.76	4,832.24
Defensive Law Suits	20-155	2	20,000.00	20,000.00		3,000.00	1,519.91	1,480.09
Liquidation of Tax Title Liens	20-155	2	2,000.00	2,000.00		2,000.00		2,000.00
Engineering Services						-		-
Other Expenses	20-165	2	6,000.00	6,000.00		6,000.00	1,511.75	4,488.25
						-		-
Land Use						-		-
Planning Board						-		-
Salaries and Wages	21-180	1	5,108.00	4,959.00		4,959.00	4,959.00	-
Other Expenses	21-180	2	9,750.00	9,750.00		9,750.00	9,002.58	747.42
Zoning Board of Adjustment						-		-
Salaries and Wages	21-185	1	6,432.00	6,432.00		6,432.00	6,432.00	-
Other Expenses	21-185	2	500.00	500.00		-		-
						-		-
Insurance						-		-
Liability Insurance	23-210	2	34,630.00	28,600.00		28,100.00	27,939.94	160.06
Workers Compensation Insurance	23-215	2	18,050.00	22,500.00		22,500.00	22,143.06	356.94
Employee Group Insurance	23-220	2	40,945.00	15,100.00		15,700.00	15,079.44	620.56
Unemployment Compensation	23-225	2	400.00	400.00		400.00	275.46	124.54

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public Safety						-		-
Office of Emergency Management (OEM)						-		-
Salaries and Wages	25-252	1	5,279.00	5,125.00		5,125.00	5,125.00	-
Other Expenses	25-252	2	2,000.00	2,000.00		1,000.00	787.56	212.44
Aid to Volunteer Fire Companies						-		-
Other Expenses	25-255	2	40,000.00	40,000.00		40,000.00	40,000.00	-
						-		-
Public Works						-		-
Streets and Road Maintenance						-		-
Salaries and Wages	26-290	1	115,000.00	115,000.00		115,000.00	99,350.21	15,649.79
Other Expenses	26-290	2	30,000.00	25,000.00		25,000.00	20,479.76	4,520.24
Storm Recovery						-		-
Salaries and Wages	26-290	1	5,000.00	5,000.00		5,000.00	4,915.64	84.36
Other Expenses	26-290	2	5,000.00	1,500.00		1,500.00	1,500.00	-
Solid Waste Collection						-		-
Other Expenses	26-305	2	43,200.00	43,200.00		39,200.00	36,829.92	2,370.08
Buildings and Grounds						-		-
Salaries and Wages	26-310	1	100.00	100.00		100.00		100.00
Other Expenses	26-310	2	28,000.00	18,000.00		25,000.00	22,936.51	2,063.49
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Health and Human Services						-		-
Public Health Services (Board of Health)						-		-
Salaries and Wages	27-330	1	-	-		-		-
Other Expenses	27-330	2	2,500.00	2,500.00		2,500.00	1,337.29	1,162.71
Environmental Health Services						-		-
Salaries and Wages	27-335	1	-	-		-		-
Other Expenses	27-335	2	-	-		-		-
Animal Control Services						-		-
Other Expenses	27-340	2	10,000.00	15,000.00		6,179.00	4,953.00	1,226.00
						-		-
Recreation						-		-
Recreation Services and Programs						-		-
Other Expenses	28-370	2	250.00	1,250.00		-		-
						-		-
Municipal Court						-		-
Salaries and Wages	43-490	1	10.00	10.00		10.00		10.00
						-		-
						-		-
						-		-
						-		-

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
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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 (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	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
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				-		-
Housing Officer						-		-
Salaries and Wages	22-200	1	3,862.00	3,862.00		3,862.00	3,862.00	-
Other Expenses	22-200	2	500.00	500.00		-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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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
Electricity	31-430	2	12,000.00	12,000.00		12,000.00	6,780.77	5,219.23
Street Lighting	31-435	2	37,000.00	34,000.00		34,000.00	33,457.23	542.77
Telephone	31-440	2	13,000.00	10,680.00		11,201.00	11,201.00	-
Fuel Oil	31-447	2	10,000.00	10,000.00		7,500.00	2,428.43	5,071.57
Gasoline and Diesel Fuel	31-447	2	15,000.00	15,000.00		12,200.00	8,408.53	3,791.47
Fire Hydrants	31-460	2	10,000.00	10,000.00		10,000.00	9,253.08	746.92
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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		924,343.00	849,704.00	-	839,454.00	770,869.47	68,584.53
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		924,343.00	849,704.00	-	839,454.00	770,869.47	68,584.53
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	358,918.00	356,024.00	-	356,024.00	334,538.72	21,485.28
Other Expenses (Including Contingent)	34-201	2	565,425.00	493,680.00	-	483,430.00	436,330.75	47,099.25

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
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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
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					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		26,771.00	34,077.00		34,077.00	34,077.00	-
Social Security System (O.A.S.I.)	36-472		28,000.00	29,000.00		29,000.00	25,636.73	3,363.27
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					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		500.00	500.00		500.00		500.00
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		55,271.00	63,577.00	-	63,577.00	59,713.73	3,863.27
(F) Judgments	37-480		11,000.00			-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299		990,614.00	913,281.00	-	903,031.00	830,583.20	72,447.80

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Recycling Tax	32-465	2	1,530.00	1,500.00		1,750.00	1,746.69	3.31
						-		-
Updates to Master Plan	21-191	2	27,250.00	27,250.00		37,250.00	31,700.50	5,549.50
						-		-
Health Insurance	23-221	2	5,055.00			-		-
						-		-
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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
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Total Other Operations - Excluded from "CAPS"	34-300		33,835.00	28,750.00	-	39,000.00	33,447.19	5,552.81

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 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	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
Trash and Recycling Collection	42-107	2	87,108.00	80,839.00		80,839.00	80,839.00	-
Municipal Court						-		-
Mid Salem County Court	42-108	2	35,745.00	45,000.00		45,000.00	45,000.00	-
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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
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Total Interlocal Municipal Service Agreements	42-999		122,853.00	125,839.00	-	125,839.00	125,839.00	-

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
						-		-
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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	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					-	-	-
						-	-	-
JIF Optional Safety Grant	41-877	2	750.00	750.00		750.00	750.00	-
JIF Wellness Program	41-877	2	500.00	500.00		500.00	500.00	-
JIF EPL/Cyber Risk Management	41-877	2	1,000.00	1,000.00		1,000.00	1,000.00	-
JIF Safety Incentive Grant	41-877	2		2,500.00		2,500.00	2,500.00	-
Alcohol Education and Rehabilitation Fund	41-501	2		515.83		515.83	515.83	-
Clean Communities	41-602	2		11,750.06		11,750.06	11,750.06	-
Municipal Alliance	41-506	2	480.17	2,400.84		2,400.84	2,400.84	-
New Jersey Transportation Trust Fund Awards	41-584	2	70,885.00	95,248.00		95,248.00	95,248.00	-
Stormwater Assistance Grant	41-564	2				-	-	-
NJDOT FY 2023 Local Transportation Projects Fund Progr	41-584	2				-	-	-
						-	-	-
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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
Public and Private Programs Offset by Revenues								
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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
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Total Public and Private Programs Offset by Revenues	40-999		73,615.17	114,664.73	-	114,664.73	114,664.73	-
Total Operations - Excluded from "CAPS"	34-305		230,303.17	269,253.73	-	279,503.73	273,950.92	5,552.81
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	230,303.17	269,253.73	-	279,503.73	273,950.92	5,552.81

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	50,000.00	XXXXXXXXXX	50,000.00	50,000.00	-
Farmland Preservation Program	44-903	2		1,000.00		1,000.00	1,000.00	-
Improvements to Municipal Roads	44-904	2	10,650.00	14,200.00		14,200.00	14,200.00	-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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						-		-
						-		-
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		60,650.00	65,200.00	-	65,200.00	65,200.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920				-		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	
Principal & Interest Payments	45-942				-		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
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						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		-	-	-	-	-	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		290,953.17	334,453.73	-	344,703.73	339,150.92	5,552.81

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		290,953.17	334,453.73	-	344,703.73	339,150.92	5,552.81
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		1,281,567.17	1,247,734.73	-	1,247,734.73	1,169,734.12	78,000.61
(M) Reserve for Uncollected Taxes	50-899		352,799.31	341,138.21	XXXXXXXXXX	341,138.21	341,138.21	XXXXXXXXXX
9. Total General Appropriations	34-499		1,634,366.48	1,588,872.94	-	1,588,872.94	1,510,872.33	78,000.61

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	990,614.00	913,281.00	-	903,031.00	830,583.20	72,447.80
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	33,835.00	28,750.00	-	39,000.00	33,447.19	5,552.81
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	122,853.00	125,839.00	-	125,839.00	125,839.00	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	73,615.17	114,664.73	-	114,664.73	114,664.73	-
Total Operations Excluded from "CAPS"	34-305	230,303.17	269,253.73	-	279,503.73	273,950.92	5,552.81
(C) Capital Improvements	44-999	60,650.00	65,200.00	-	65,200.00	65,200.00	-
(D) Municipal Debt Service	45-999	-	-	-	-	-	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	352,799.31	341,138.21	XXXXXXXXXX	341,138.21	341,138.21	XXXXXXXXXX
Total General Appropriations	34-499	1,634,366.48	1,588,872.94	-	1,588,872.94	1,510,872.33	78,000.61

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:

Housing and Community Development Act of 1974; Municipal Alliance on Alcoholism and Drug Abuse; Developer's Escrow Fund; Storm Recovery Trust Fund; Accumulated Absences; Veterans Memorial Fund Donations; Open Space, Recreation, Farmland and Historic Preservation Trust, Lead Hazard Control Assistance 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	2,219,832.86
Due from State of N.J.(c. 20, P.L. 1961)	129.50
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	206,548.98
Tax Title Lien Receivable	644,215.47
Property Acquired by Tax Title Lien Liquidation	518,400.00
Other Receivables	47,939.01
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	3,637,065.82
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	1,362,121.50
Reserves for Receivables	1,417,103.46
Surplus	857,840.86
Total Liabilities, Reserves and Surplus	3,637,065.82

School Tax Levy Unpaid	1,413,620.00
Less: School Tax Deferred	400,000.00
*Balance Included in Above "Cash Liabilities"	1,013,620.00

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

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	1,061,183.98	807,354.81
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 95.68%, 2024: 95.76%)	6,025,902.77	5,818,454.47
Delinquent Taxes	201,027.48	343,111.41
Other Revenues and Additions to Income	662,410.98	1,250,924.23
Total Funds	7,950,525.21	8,219,844.92
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	1,247,734.73	1,572,253.70
School Taxes (Including Local and Regional)	3,534,058.00	3,320,628.00
County Taxes (Including Added Tax Amounts)	2,232,889.31	2,230,345.12
Special District Taxes	34,879.58	34,934.12
Other Expenditures and Deductions from Income	43,122.73	500.00
Total Expenditures and Tax Requirements	7,092,684.35	7,158,660.94
Less: Expenditures to be Raised by Future Taxes	-	-
Total Adjusted Expenditures and Tax Requirements	7,092,684.35	7,158,660.94
Surplus Balance, December 31	857,840.86	1,061,183.98

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	857,840.86
Current Surplus Anticipated in 2026 Budget	578,050.00
Surplus Balance Remaining	279,790.86

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 MANNINGTON
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

No bond ordinances are planned this year.

CAPITAL BUDGET (Current Year Action) 2026

Local Unit TOWNSHIP OF MANNINGTON

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 MANNINGTON

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 MANNINGTON

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	-	-	-	-	-	-	-	-

3 YEAR CAPITAL PROGRAM - 2026 to 2028 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF MANNINGTON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2026	5b 2027	5c 2028	5d	5e	5f
		-							
		-							
		-							
		-							
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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 MANNINGTON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2026	5b 2027	5c 2028	5d	5e	5f
		-							
		-							
		-							
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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 MANNINGTON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2026	5b 2027	5c 2028	5d	5e	5f
		-							
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		-							
TOTAL - ALL PROJECTS	XXXXX	-	XXXXXXXXXX	-	-	-	-	-	-

**3 YEAR CAPITAL PROGRAM - 2026 to 2028
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit TOWNSHIP OF MANNINGTON

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
	-			-						
	-			-						
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3 YEAR CAPITAL PROGRAM - 2026 to 2028 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit

TOWNSHIP OF MANNINGTON

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
	-			-						
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**3 YEAR CAPITAL PROGRAM - 2026 to 2028
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

TOWNSHIP OF MANNINGTON

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
	-			-						
	-			-						
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	-			-						
	-			-						
TOTAL - ALL PROJECTS	-	-	-	-	-	-	-	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 935,343.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 55,271.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 230,303.17
(c) Capital Improvements	44-999	\$ 60,650.00
(d) Municipal Debt Service	45-999	\$ -
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 352,799.31
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 1,634,366.48

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 MANNINGTON

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	34,865.70	34,879.58	34,879.58	Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	34,865.70	34,879.58	34,879.58	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:			2007 <i>(Date)</i>		Payment of Bond Principal	54-920-2				XXXXXXXXXX
Rate Assessed:		\$	0.0200		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Tax Collected to date:		\$	766,266.42		Interest on Bonds	54-930-2				XXXXXXXXXX
Total Expended to date:		\$	553,160.61		Interest on Notes	54-935-2				XXXXXXXXXX
Total Acreage Preserved to date:			<i>(Acres)</i>		Reserve for Future Use	54-950-2	34,865.70	34,879.58	34,879.58	-
Recreation land preserved in 2025:			<i>(Acres)</i>		Total Trust Fund Appropriations:	54-499	34,865.70	34,879.58	34,879.58	-
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 MANNINGTON

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