2026
MUNICIPAL BUDGET

Municipal Budget of the City of Estell Manor City, County of Atlantic 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 10th 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 10th day of March, 2026

DocuSigned by:
Lisa Marcolongo
Clerk

148 Cumberland Avenue
Address

Estell Manor NJ 08319
Address

609-476-2692
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 10th day of March, 2026

DocuSigned by:
Michael S. Garcia RMA #472
Registered Municipal Accountant

Ocean City, NJ 08226
Address

1535 Haven Avenue
Address

609 399-6333
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 10th day of March, 2026

Signed by:
Jenna Kelly
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: Estell Manor City

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 X and certify below.

03/10/2026
Date

DocuSigned by:
Lisa Marcolongo
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.**

f) 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.**

i) Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included)**.

j) Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the 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 **<u>Paste Values</u>** to preserve formatting.

m) 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.**

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.

e) Once the 2025 adopted budget is selected, the function runs automatically. **WARNING**: **The functionality may cause the screen to briefly flash rapidly.**

f) 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.

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.

Information Required for Municipal Budget Document:	Municipal Budget Version 2026.0 Responses and Data		
Name and County of Municipality	Estell Manor City, Atlantic County		
Full Name of Municipality	CITY OF ESTELL MANOR		
County of Municipality	ATLANTIC		
Name of Municipality	ESTELL MANOR		
Type	CITY		
Governing Body Type	COUNCIL MEMBERS		
Location	City Hall		
Address	148 Cumberland Avenue		
Address	Estell Manor, NJ 08319		
Phone	(609) 476-2692		
Fax	(609) 476-4588		
			Cert #
Clerk	Lisa Marcolongo		C-2176
Tax Collector	Terence S. Graff		T-8141
Chief Financial Officer	Jenna Kelly		N-0808
Registered Municipal Accountant	Michael S. Garcia, CPA, RMA		472
Municipal Attorney	Kenneth Warren		
Website URL for Publishing	http://estellmanor.org/legalnotices.html		
Date of Website Posting	17th	March	3/17/2026
On-line Publication for Publishing			4/14/2026
Date of On-line Publication Posting			
	Day	**Month**	
Date of Introduction	10th	March	3/10/2026
Date of Public Hearing	14th	April	4/14/2026
Time of Public Hearing	6:00		
Net Valuation Taxable Current		157,515,900	
Net Valuation Taxable Prior		158,409,300	
		(893,400)	
Budget Year	**2026**	**Budget Year Type:**	**Calendar Year**
Municipal Code	0109		

How many utilities does municipality have?*	0	*One (1) utility listed by default. Select "0"	
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 Re*
Other Special Item Revenues (Sheet 10)	Standard	*"Standard" will provide two (2) sheets for Other Sp*
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 A*
Capital Improvements (Sheets 40b, 40c, 40d)	Standard	*"Standard" will provide three (3) sheets per sectior*

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

Date of Original Appt.

3/7/2023

28 day(s) between publication and hearing

35 day(s) between intro and hearing

Calendar or State Fiscal

if you do not have any utilities.

apital Improvement Program
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2026
2031

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Appropriations.
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2026 Municipal Budget

of the CITY of ESTELL MANOR County of ATLANTIC for the fiscal year 2026.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated 2026	Anticipated 2025
1. Surplus	243,000.00	190,000.00
2. Total Miscellaneous Revenues	567,831.69	493,267.12
3. Receipts from Delinquent Taxes	100,000.00	80,000.00
4. a) Local Tax for Municipal Purposes	687,635.00	647,786.00
b) Addition to Local School District Tax		
c) Minimum Library Tax		
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	687,635.00	647,786.00
Total General Revenues	1,598,466.69	1,411,053.12

Summary of Appropriations		2026 Budget	Final 2025 Budget
1. Operating Expenses:	Salaries & Wages	344,100.00	329,285.00
	Other Expenses	883,366.69	789,502.12
2. Deferred Charges & Other Appropriations		51,000.00	55,866.00
3. Capital Improvements		150,000.00	70,000.00
4. Debt Service (Include for School Purposes)			
5. Reserve for Uncollected Taxes		170,000.00	166,400.00
Total General Appropriations		1,598,466.69	1,411,053.12
Total Number of Employees		16	16

Balance of Outstanding Debt	General
Interest	NONE
Principal	NONE
Outstanding Balance	NONE

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)		1,428,466.69	XXXXXXXXXXX
2	Local District School Tax	Actual		2,988,265.00
		Estimate	3,050,000.00	XXXXXXXXXXX
3	Regional School District Tax	Actual		
		Estimate		XXXXXXXXXXX
4	Regional High School Tax	Actual		
		Estimate		XXXXXXXXXXX
5	County Tax	Actual		1,034,764.57
		Estimate	1,066,000.00	XXXXXXXXXXX
6	Special District Tax	Actual		
		Estimate		XXXXXXXXXXX
7	Municipal Open Space	Actual		
		Estimate		XXXXXXXXXXX
8	Municipal Arts and Culture	Actual		
		Estimate		XXXXXXXXXXX
9	Total General Appropriations & Other Taxes		5,544,466.69	
#	Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)		910,831.69	
#	Cash Required from 2026 to Support Local Municipal Budget and Other Taxes		4,633,635.00	
#	Amount of Item 11 divided by **96.46%** equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, AFS Sheet 22)		4,803,635.00	

Analysis of Item 12:	
Local School District Tax (Line 2 Above)	3,050,000.00
Regional School District Tax (Line 3 Above)	-
Regional High School Tax (Line 4 Above)	-
County Tax (Line 5 Above)	1,066,000.00
Special District Tax (Line 6 Above)	-
Municipal Open Space Tax (Line 7 Above)	-
Municipal Arts and Culture Tax (Line 8 Above)	-
Tax in Local Municipal Budget	687,635.00
Total Amount (Line 12)	4,803,635.00

#	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	170,000.00
	Computation of "Tax in Local Municipal Budget"	
	Item 1 - Total General Appropriations	1,428,466.69
	Item 13 - Appropriation: Reserve for Uncollected Taxes	170,000.00
	Subtotal	1,598,466.69
	Less: Item 10 - Total Anticipated Revenues	910,831.69
	Amount to Be Raised by Taxation in Municipal Budget	687,635.00

Local Tax for Municipal Purpose	687,635.00
Addition to Local District School Tax	
Minimum Library Tax	

CITY OF ESTELL MANOR
SUMMARY OF 2026 BUDGET

					Future Budget Projections				
					2027	2028	2029	2030	2031
Total Budget		1,598,466.69	100.0%						
Employee Costs:									
Salaries & Wages									
Sheet 17	344,100.00			***102.00%***	350,982.00	358,001.64	365,161.67	372,464.91	379,914.20
Sheet 25	-			***102.00%***	-	-	-	-	-
Total		344,100.00			350,982.00	358,001.64	365,161.67	372,464.91	379,914.20
Social Security									
Sheet 19		30,000.00		***102.00%***	30,600.00	31,212.00	31,836.24	32,472.96	33,122.42
Pensions etc.									
Sheet 19		19,000.00		***102.00%***	19,380.00	19,767.60	20,162.95	20,566.21	20,977.54
Sheet 19		-		***105.00%***	-	-	-	-	-
Sheet 19		-							
Sheet 20		-							
Insurance									
Sheet 14		46,000.00		***106.00%***	48,760.00	51,685.60	54,786.74	58,073.94	61,558.38
Direct Employee Costs		**439,100.00**	**27.5%**						
General Liability Insurance									
Sheet 14		-	0.0%						
Debt Service:									
Sheet 27		-	0.0%						
Reserve for Uncollected Taxes:									
Sheet 29		170,000.00	10.6%						
Capital Funds:									
Sheet 26a		150,000.00	9.4%						
Deferred Charges:									
Sheet 28		-	0.0%						
Grants:									
Sheet 25 (less Salaries & Wages above)		81,665.69	5.1%						
All Other Departmental OE's:									
Various Line Items		757,701.00	47.4%	***102.00%***	772,855.02	788,312.12	804,078.36	820,159.93	836,563.13
				Projected Budget Totals	1,222,577.02	1,248,978.96	1,276,025.96	1,303,737.95	1,332,135.67

CITY OF ESTELL MANOR
2026 BUDGET FUNDING

	2026	Project Tax Results 2027	2028	2029	2030	2031
Budget Funding:						
Fund Balance	243,000.00		25,000.00	50,000.00	75,000.00	100,000.00
Local Revenues	148,804.00		150,000.00	300,000.00	450,000.00	600,000.00
State Aid	347,362.00					
Grants	71,665.69					
Delinquent Tax	100,000.00					
Local Purpose Tax	687,635.00	1,222,577.02	1,073,978.96	926,025.96	778,737.95	632,135.67
	1,598,466.69	1,222,577.02	1,248,978.96	1,276,025.96	1,303,737.95	1,332,135.67
Ratables	157,515,900	165,515,900	173,515,900	181,515,900	189,515,900	197,515,900
Tax Rate	0.437	***0.739***	***0.619***	***0.510***	***0.411***	***0.320***
Increase	0.028	***0.302***	***(0.120)***	***(0.109)***	***(0.099)***	***(0.091)***

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	243,000.00	190,000.00	53,000.00	27.89%
Local	148,804.00	130,504.00	18,300.00	14.02%
State Aid	347,362.00	347,362.00	-	0.00%
State & Federal Grants	71,665.69	15,401.12	56,264.57	365.33%
Delinquent Tax	100,000.00	80,000.00	20,000.00	25.00%
Local Purpose Tax	687,635.00	647,786.00	39,849.00	6.15%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	1,598,466.69	1,411,053.12	187,413.57	13.28%
APPROPRIATIONS				
Salaries & Wages	344,100.00	329,285.00	14,815.00	4.50%
Other Expenses	801,701.00	773,901.00	27,800.00	3.59%
Statutory & Deferred Charges	51,000.00	56,066.00	(5,066.00)	-9.04%
State & Federal Grants	81,665.69	15,401.12	66,264.57	430.26%
Capital (without grants)	150,000.00	70,000.00	80,000.00	114.29%
Debt Service	-	-	-	#DIV/0!
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	170,000.00	166,400.00	3,600.00	2.16%
TOTAL APPROPRIATIONS	1,598,466.69	1,411,053.12	187,413.57	0.13282
Adopted Emergencies		-		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	1,054,731.93	1,155,704.87	(100,972.94)
Used to Fund Budget	243,000.00	190,000.00	53,000.00
Remaining Balance	811,731.93	965,704.87	(153,972.94)

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	687,635.00	647,786.00	39,849.00	6.15%
Local Tax Rate	0.4365	0.4089	0.0276	6.75%
Assessed Valuation	157,515,900	158,409,300	(893,400)	-0.56%

STATUS OF "CAPS"

SPENDING CAP

	CAP 2.00%	CAP COLA
CAP Base from Prior Year	1,127,052.00	1,127,052.00
Rate Applied	2.00%	3.50%
Allowable CAP	1,149,593.04	1,166,498.82
Additions:		
See Sheet 3b	72,731.53	72,731.53
Other		
Total CAP Allowable	1,222,324.57	1,239,230.35
Budget Expenditures Sheet 19	1,153,401.00	1,153,401.00
Remaining or (Excess)	68,923.57	85,829.35

2% LEVY CAP

754,301.82	MAX
687,635.00	ACTUAL
(66,666.82)	+ OR ( )

Must be zero or ( ) to Introduce Budget

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	96.62%	97.27%	-0.65%
Used for Reserve for Taxes	96.46%	96.44%	0.02%
Remaining	0.16%	0.83%	-0.67%

CITY OF ESTELL MANOR

SUMMARY OF TAX RATES

	Estimated 2026		Actual 2025			
	Levy Amount	Rate	Levy Amount	Rate	Change	%
COUNTY:						
County Tax (General)	930,000.00	0.590	907,504.59	0.573	0.017	3.01%
County Library	70,000.00	0.044	64,607.05	0.041	0.004	8.96%
County Health	40,000.00	0.025	37,945.96	0.024	0.001	6.01%
County Open Space	26,000.00	0.017	24,706.97	0.016	0.001	5.83%
Total All County Levies	1,066,000.00	0.677	1,034,764.57	0.654	0.023	3.56%
SCHOOLS:						
Local School	3,050,000.00	1.936	2,988,265.00	1.886	0.050	2.64%
Regional School	-	-	-		-	#DIV/0!
Regional High School	-	-	-		-	#DIV/0!
Additional Local School School Debt Service	-	-	-		-	#DIV/0!
SPECIAL DISTRICTS:						
Special District Tax	-		-		-	#DIV/0!
LOCAL PURPOSE TAX	687,635.00	0.437	647,786.00	0.409	0.028	6.75%
Municipal Library	-	-	-		-	#DIV/0!
Municipal Open Space	-	-	-		-	#DIV/0!
Arts and Cultural	-	0	-		-	#DIV/0!
TOTAL ALL LEVIES	4,803,635.00	3.050	4,670,815.57	2.949	0.1007	0.03416
NET VALUATION TAXABLE	157,515,900		158,409,300			

LEVY CHANGE PER VARIOUS ASSESSED VALUES

	Estimated 2026		Actual 2025			
Property Assessment	Total Tax	Local Tax	Total Tax	Local Tax	Total Tax Change	Local Tax Change
100,000.00	3,049.62	436.55	2,948.87	408.93	100.75	27.62
125,000.00	3,812.02	545.69	3,686.09	511.16	125.93	34.52
150,000.00	4,574.43	654.82	4,423.31	613.40	151.12	41.43
175,000.00	5,336.83	763.96	5,160.53	715.63	176.30	48.33
200,000.00	6,099.24	873.10	5,897.75	817.86	201.49	55.24
225,000.00	6,861.64	982.24	6,634.97	920.10	226.68	62.14
250,000.00	7,624.05	1,091.37	7,372.19	1,022.33	251.86	69.04
275,000.00	8,386.45	1,200.51	8,109.40	1,124.56	277.05	75.95
300,000.00	9,148.86	1,309.65	8,846.62	1,226.80	302.24	82.85
325,000.00	9,911.26	1,418.79	9,583.84	1,329.03	327.42	89.76
350,000.00	10,673.67	1,527.92	10,321.06	1,431.26	352.61	96.66
375,000.00	11,436.07	1,637.06	11,058.28	1,533.49	377.79	103.57
400,000.00	12,198.48	1,746.20	11,795.50	1,635.73	402.98	110.47
425,000.00	12,960.88	1,855.34	12,532.71	1,737.96	428.17	117.38
450,000.00	13,723.29	1,964.47	13,269.93	1,840.19	453.35	124.28
475,000.00	14,485.69	2,073.61	14,007.15	1,942.43	478.54	131.18
500,000.00	15,248.10	2,182.75	14,744.37	2,044.66	503.73	138.09
600,000.00	18,297.71	2,619.30	17,693.24	2,453.59	604.47	165.71
750,000.00	22,872.14	3,274.12	22,116.56	3,066.99	755.59	207.13
1,000,000.00	30,496.19	4,365.50	29,488.74	4,089.32	1,007.45	276.18
1,250,000.00	38,120.24	5,456.87	36,860.93	5,111.65	1,259.31	345.22
1,500,000.00	45,744.29	6,548.24	44,233.11	6,133.98	1,511.18	414.27

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: CITY OF ESTELL MANOR **COUNTY:** ATLANTIC

Mayor's Name	Term Expires
Elizabeth Owen	December 31, 2029

Municipal Officials

		3/7/2023	Date of Orig. Appt.
Lisa Marcolongo	Municipal Clerk	C-2176	Cert. No.
Terence S. Graff	Tax Collector	T-8141	Cert. No.
Jenna Kelly	Chief Financial Officer	N-0808	Cert. No.
Michael S. Garcia, CPA, RMA	Registered Municipal Accountant	472	Lic. No.
Kenneth Warren	Municipal Attorney		

Governing Body Members

Name	Term Expires
Nelson Dilg	12/31/2028
Thomas Maddox	12/31/2028
Christine Masker, Council President	12/31/2027
Linda Givens	12/31/2026

Official Mailing Address of Municipality

City Hall
148 Cumberland Avenue
Estell Manor, NJ 08319

Fax #: (609) 476-4588

Sheet A

2026
MUNICIPAL BUDGET

Municipal Budget of the **CITY** of **ESTELL MANOR**, County of **ATLANTIC** 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 10th 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 10th day of March, 2026

Lisa Marcolongo
Clerk

148 Cumberland Avenue
Address

Estell Manor, NJ 08319
Address

(609) 476-2692
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 10th day of March, 2026

Michael S. Garcia, CPA, RMA
Registered Municipal Accountant

1535 Haven Avenue
Address

Ocean City, NJ 08226
Address

(609) 399-6333
Phone Number

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Certified by me, this 10th day of March, 2026

Jenna Kelly
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: ____________________

Sheet 1

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the CITY of ESTELL MANOR, County of ATLANTIC for the Fiscal Year 2026

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

Be it Further Resolved, that said Budget be published on the offical website http://estellmanor.org/legalnotices.html on March 17th, 2026;

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

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

RECORDED VOTE

(Insert Last Name)

Ayes	Nays	Abstained	Absent
GIVEN OWENS MASKER			DILG MADDOX

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the CITY of ESTELL MANOR, County of ATLANTIC, on March 10th, 2026.

A Hearing on the Budget and Tax Resolution will be held at City Hall, on April 14th, 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.

Sheet 2

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)}			1,153,401.00
2. Appropriations excluded from "CAPS" -			xxxxxxxxxxxx
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}			275,065.69
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)			275,065.69
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	*96.46%*	Percent of Tax Collections	170,000.00
		Building Aid Allowance 2026 - $	
4. Total General Appropriations (Item 9, Sheet 29)		for Schools-State Aid 2025 - $	1,598,466.69
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)			910,831.69
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)			687,635.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			-
(c) Minimum Library Tax			-

Sheet 3

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	1,411,053.12	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	1,411,053.12	-	-	-	-	-	-
Expenditures: Paid or Charged (Including Reserve for Uncollected Taxes)	1,207,708.86	-	-	-	-	-	-
Reserved	158,344.26	-	-	-	-	-	-
Unexpended Balances Canceled	45,000.00	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	1,411,053.12	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

Sheet 3a

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	1,395,652.00
Cap Base Adjustment:	4,990.00
Subtotal	1,400,642.00
Exceptions Less:	
Total Other Operations	12,190.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	25,000.00
Total Additional Appropriations	
Total Capital Improvements	70,000.00
Total Debt Service	
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	-
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	166,400.00
Total Exceptions	273,590.00
Amount on Which CAP is Applied	1,127,052.00
2.0% CAP	22,541.04
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)	1,149,593.04

CAP CALCULATION

Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)		1,149,593.04
Additions:		
New Construction (Assessor Certification)		2,204.10
2024 Cap Bank Available		10,935.87
2025 Cap Bank Available		59,591.56
Total Additions		72,731.53
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	1,222,324.57
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	16,905.78
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	1,239,230.35
Total General Appropriations for Municipal Purposes *(Sheet 19, H-1)*		1,153,401.00
Over or (Under) Appropriations Cap		(85,829.35)

Sheet 3b

NOTE:

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		$ 22,060.00
Estimated Amounts to be Contributed by Employees:		
Contribution from all eligible emp.	3,060.00	
		19,000.00
Budgeted Group Insurance - Inside CAP		15,600.00
Budgeted Group Insurance - Utilities		-
Budgeted Group Insurance - Outside CAP		3,400.00
TOTAL		19,000.00

Instead of receiving Health Benefits, No 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	658,371
	Amount to be Raised by Taxation for Municipal Purpose	648,539
	Available for Banking (CY 2026)	9,832
	Amount Used in CY 2026	
	Balance to Expire	9,832
2024		
	Maximum Allowable Amount to be Raised by Taxation	667,689
	Amount to be Raised by Taxation for Municipal Purpose	648,041
	Available for Banking (CY 2026 - CY 2027)	19,648
	Amount Used in CY 2026	
	Balance to Carry Forward (CY 2027)	19,648
2025		
	Maximum Allowable Amount to be Raised by Taxation	678,016
	Amount to be Raised by Taxation for Municipal Purpose	647,786
	Available for Banking (CY 2026 - CY 2028)	30,230
	Amount Used in CY 2026	
	Balance to Carry Forward (CY 2027 - CY2028)	30,230
2026		
	Maximum Allowable Amount to be Raised by Taxation	-
	Amount to be Raised by Taxation for Municipal Purpose	-
	Available for Banking (CY 2027 - CY 2029)	-
Total Levy CAP Bank		49,878

Sheet 3b (2)

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	647,786.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	647,786.00
Plus 2% CAP Increase	12,955.72
ADJUSTED TAX LEVY	660,741.72
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	660,741.72

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		660,741.72
Exclusions:		
Allowable Shared Service Agreements Increase	-	
Allowable Health Insurance Costs Increase	3,700.00	
Allowable Pension Obligations Increases	-	
Allowable LOSAP Increase	7,656.00	
Allowable Capital Improvements Increase	125,000.00	
Allowable Debt Service and Capital Leases Inc.	-	
Recycling Tax appropriation	-	
Deferred Charge to Future Taxation Unfunded	-	
Current Year Deferred Charges: Emergencies	-	
Add Total Exclusions		136,356.00
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		45,000.00
ADJUSTED TAX LEVY		752,097.72
Additions:		
New Ratables - Increase for new construction	538,900	
Prior Year's Local Purpose Tax Rate (per $100)	0.409	
New Ratable Adjustment to Levy		2,204.10
Amounts approved by Referendum		
Levy CAP Bank Applied		
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		754,301.82
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES		687,635.00
OVER OR (UNDER) 2% LEVY CAP		(66,666.82)
(must be equal or under for Introduction)		

Sheet 3 - Levy CAP

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Sheet 3d

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
1. Surplus Anticipated	08-101	243,000.00	190,000.00	190,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	243,000.00	190,000.00	190,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	504.00	504.00	504.00
Other	08-104			
Fees and Permits	08-105	6,000.00	6,000.00	6,885.00
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110			
Other	08-109			
Interest and Costs on Taxes	08-112	18,000.00	20,000.00	18,117.78
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	26,000.00	3,500.00	26,631.32
Anticipated Utility Operating Surplus	08-114			
Cell Tower / Sprint	08-118	72,000.00	74,000.00	72,333.16

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

Sheet 4a

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

Sheet 4b

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	**08-001**	122,504.00	104,004.00	124,471.26

Sheet 4c

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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	194,727.00	194,727.00	194,727.47
Garden State Trust	09-206	152,635.00	152,635.00	152,635.00
Watershed Aid	09-207			
Total Section B: State Aid Without Offsetting Appropriations	**09-001**	347,362.00	347,362.00	347,362.47

Sheet 5

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

Sheet 6

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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
Atlantic County Joint Court	11-108	7,500.00	7,500.00	7,617.02

Sheet 7

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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

Sheet 7a

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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	7,500.00	7,500.00	7,617.02

Sheet 7b

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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 2026	Anticipated 2025	Realized in 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
Clean Communities Program (PL 1986, CH187)	10-602		11,078.88	11,078.88
Recycling Tonnage Grant	10-569	2,358.69	2,322.24	2,322.24
				-
NJ DOT - 7th & West	10-559	69,307.00		-
				-
				-
				-
				-
Joint Insurance Fund - Safety Incentive Award	10-877		2,000.00	2,000.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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	71,665.69	15,401.12	15,401.12

Sheet 9i

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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			
Fios from Verizon	08-117	18,800.00	19,000.00	19,501.99

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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	18,800.00	19,000.00	19,501.99

Sheet 10n

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Summary of Revenues	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	243,000.00	190,000.00	190,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Total Section A: Local Revenues	08-001	122,504.00	104,004.00	124,471.26
Total Section B: State Aid Without Offsetting Appropriations	09-001	347,362.00	347,362.00	347,362.47
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	7,500.00	7,500.00	7,617.02
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	71,665.69	15,401.12	15,401.12
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	18,800.00	19,000.00	19,501.99
Total Miscellaneous Revenues	13-099	567,831.69	493,267.12	514,353.86
4. Receipts from Delinquent Taxes	15-499	100,000.00	80,000.00	94,556.76
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	910,831.69	763,267.12	798,910.62
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	687,635.00	647,786.00	XXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	687,635.00	647,786.00	665,327.96
7. Total General Revenues	13-299	1,598,466.69	1,411,053.12	1,464,238.58

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
GENERAL GOVERNMENT						-		-
Mayor and Council						-		-
Salaries and Wages	20-110	1	20,000.00	18,000.00		18,000.00	17,869.92	130.08
Other Expenses	20-110	2	5,000.00	7,000.00		7,000.00	2,907.00	4,093.00
Administrator:						-		-
Salaries and Wages	20-100	1	100.00	100.00		100.00	-	100.00
Other Expenses	20-100	2				-		-
Municipal Clerk						-		-
Salaries and Wages	20-120	1	103,000.00	99,750.00		99,750.00	92,981.06	6,768.94
Other Expenses	20-120	2	30,000.00	24,000.00		24,000.00	23,310.79	689.21
Financial Administration						-		-
Salaries and Wages	20-130	1	20,000.00	19,000.00		19,000.00	18,848.20	151.80
Other Expenses	20-130	2	11,000.00	11,000.00		11,000.00	8,279.22	2,720.78
Audit Services - Other Expenses	20-135	2	33,000.00	32,000.00		32,000.00	32,000.00	-
Data Processing - Other Expenses	20-140	2	12,000.00	10,000.00		15,500.00	15,421.55	78.45
QPA - Salaries and Wages	20-130	1	-	100.00		100.00	-	100.00
Revenue Administration - Tax Collection						-		-
Salaries and Wages	20-145	1	50,000.00	47,285.00		47,285.00	47,042.70	242.30
Other Expenses	20-145	2	8,000.00	10,000.00		10,000.00	6,348.53	3,651.47
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
GENERAL GOVERNMENT						-		-
Tax Assessment Administration						-		-
Salaries and Wages	20-150	1	26,000.00	22,050.00		22,050.00	21,540.74	509.26
Other Expenses	20-150	2	8,000.00	7,500.00		7,500.00	5,371.32	2,128.68
						-		-
Legal Services and Costs						-		-
Other Expenses	20-155	2	62,000.00	65,000.00		65,000.00	55,996.00	9,004.00
						-		-
Engineering Services						-		-
Other Expenses	20-165	2	20,000.00	20,000.00		20,000.00	20,000.00	-
						-		-
Historic Preservation Commission:						-		-
Other Expenses	20-175	2	600.00	1,500.00		1,500.00	-	1,500.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

Sheet 13

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
LAND USE ADMINISTRATION						-		-
Planning Board						-		-
Salaries and Wages	21-180	1	25,000.00	28,000.00		28,000.00	22,321.92	5,678.08
Other Expenses	21-180	2	20,000.00	30,000.00		30,000.00	21,668.13	8,331.87
Property Code Official						-		-
Salaries and Wages	21-182	1				-		-
Other Expenses	21-182	2	1.00	1.00		1.00	-	1.00
Housing Officer						-		-
Salaries and Wages	21-181	1	3,000.00	2,000.00		2,000.00	1,656.43	343.57
						-		-
INSURANCE	23-210	2				-		-
Liability Insurance	23-215	2	46,000.00	39,330.00		39,330.00	36,668.04	2,661.96
Workers Compensation Insurance	23-220	2	35,000.00	39,000.00		39,000.00	38,808.00	192.00
Employee Group Insurance	23-225	2	15,600.00	15,000.00		15,000.00	11,000.11	3,999.89
Unemployment Insurance	23-222	2	2,000.00	2,000.00		2,000.00	579.45	1,420.55
						-		-
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
PUBLIC SAFETY						-		-
Fire						-		-
Aid to Volunteer Fire Company	25-255	2	10,000.00	10,000.00		10,000.00	9,253.46	746.54
Other Expenses	25-255	2	30,000.00	25,000.00		27,000.00	26,357.40	642.60
First Aid Organization						-		-
Contributions	25-260	2	40,000.00	30,000.00		30,000.00	25,000.00	5,000.00
Emergency Management Services						-		-
Salaries and Wages	25-261	1	10,000.00	9,000.00		9,000.00	5,872.85	3,127.15
Other Expenses	25-261	2	3,000.00	5,000.00		5,000.00	1,275.00	3,725.00
PUBLIC WORKS						-		-
Public Buildings and Grounds						-		-
Other Expenses	26-310	2	30,000.00	30,000.00		22,300.00	14,748.88	7,551.12
						-		-
Forestry						-		-
Other Expenses	26-310	2	-	100.00		100.00	-	100.00
Streets and Road Maintenance						-		-
Salaries and Wages	26-300	1	87,000.00	84,000.00		84,000.00	67,502.24	16,497.76
Other Expenses	26-300	2	17,000.00	15,000.00		15,000.00	12,095.13	2,904.87
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
PUBLIC WORKS						-		-
Garbage and Trash Removal						-		-
Other Expenses	26-305	2	133,000.00	122,380.00		122,380.00	122,380.00	-
						-		-
PUBLIC HEALTH						-		-
Animal Control Services						-		-
Other Expenses	27-340	2	13,000.00	10,000.00		10,000.00	9,375.00	625.00
Senior Citizens						-		-
Other Expenses	27-365	2	4,000.00	2,000.00		2,000.00	1,209.61	790.39
Veterans Committee						-		-
Other Expenses	27-365	2	100.00	100.00		100.00	-	100.00
						-		-
RECREATION SERVICES AND PROGRAMS						-		-
Maintenance of Parks and Fields						-		-
Other Expenses	28-375	2	13,000.00	11,000.00		11,000.00	10,150.00	850.00
						-		-
RECYCLING and LANDFILL						-		-
Solid Waste Disposal Costs						-		-
Other Expenses	32-465	2	77,500.00	75,000.00		75,000.00	66,072.42	8,927.58
Other Expenses - Landfill DEP Costs	32-465	2	7,000.00	12,000.00		12,000.00	2,500.00	9,500.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
UTILITY EXPENSE AND BULK PURCHASES						-		-
Electricity	31-430	2	16,500.00	15,000.00		15,000.00	9,692.03	5,307.97
Street Lighting	31-435	2	9,000.00	10,000.00		10,000.00	6,633.90	3,366.10
Propane	31-447	2	10,000.00	13,000.00		13,000.00	6,500.00	6,500.00
Telephone	31-440	2	16,000.00	12,000.00		12,000.00	10,458.10	1,541.90
Gasoline / Diesel	31-447	2	8,000.00	6,000.00		6,000.00	5,000.00	1,000.00
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Sheet 15b

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
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Sheet 15c

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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					-		-
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Sheet 15d

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Appropriated Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
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Sheet 15e

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1				-		-
Other Expenses	22-195	2				-		-
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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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Sheet 16a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Celebration of Public Events						-		-
Other Expenses	30-420	2	13,000.00	20,000.00		20,000.00	12,646.17	7,353.83
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Appropriated Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
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						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		1,102,401.00	1,066,196.00	-	1,065,996.00	925,341.30	140,654.70
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		1,102,401.00	1,066,196.00	-	1,065,996.00	925,341.30	140,654.70
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	344,100.00	329,285.00	-	329,285.00	295,636.06	33,648.94
Other Expenses (Including Contingent)	34-201	2	758,301.00	736,911.00	-	736,711.00	629,705.24	107,005.76

CURRENT FUND - APPROPRIATIONS

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

Sheet 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
(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
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				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX

Sheet 18a

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	19,000.00	20,866.00		21,066.00	21,002.44	63.56
Social Security System (O.A.S.I.)	36-472	30,000.00	32,000.00		32,000.00	22,123.17	9,876.83
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	2,000.00	3,000.00		3,000.00	893.97	2,106.03
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	**34-209**	51,000.00	55,866.00	-	56,066.00	44,019.58	12,046.42
(F) Judgments	37-480				-		xxxxxxxxxx
(G) Cash Deficit of Preceding Year	46-855				-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	**34-299**	1,153,401.00	1,122,062.00	-	1,122,062.00	969,360.88	152,701.12

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Length of Service Award Program	25-286	2	15,000.00	7,200.00		7,200.00	7,200.00	-
						-		-
Garbage and Trash Removal	26-305	2		4,620.00		4,620.00	4,620.00	-
						-		-
Liability Insurance	23-215	2		370.00		370.00	344.96	25.04
						-		-
Group Health Insurance	23-225	2	3,400.00			-		-
						-		-
						-		-
						-		-
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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		18,400.00	12,190.00	-	12,190.00	12,164.96	25.04

Sheet 20a

CURRENT FUND - APPROPRIATIONS

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

Sheet 21

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
Police Dispatch						-		-
Other Expenses	42-115	2	15,000.00	15,000.00		15,000.00	12,327.34	2,672.66
						-		-
Municipal Court						-		-
Other Expenses	42-108	2	10,000.00	10,000.00		10,000.00	7,054.56	2,945.44
						-		-
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						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
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					-		-
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Sheet 22a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
						-		-
						-		-
						-		-
						-		-
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Total Interlocal Municipal Service Agreements	42-999		25,000.00	25,000.00	-	25,000.00	19,381.90	5,618.10

Sheet 22b

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	-	-	-	-	-	-

Sheet 23

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
Clean Communities Act (PL 1986, CH 187)	41-602	2		11,078.88		11,078.88	11,078.88	-
Recycling Tonnage Grant		2	2,358.69	2,322.24		2,322.24	2,322.24	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Joint Insurance Fund - Safety Grant	41-877	2		2,000.00		2,000.00	2,000.00	-
						-	-	-
						-	-	-
2026 DOT - 7th & West	41-899	2	69,307.00			-	-	-
						-	-	-
						-	-	-
NJDOT Engineer Match	41-899	2	10,000.00			-	-	-
						-	-	-
2023 Hazardous Discharge Site Remediation Fund	41-536	2				-	-	-
						-	-	-

Sheet 24

CURRENT FUND - APPROPRIATIONS

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

Sheet 24a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-		-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		81,665.69	15,401.12	-	15,401.12	15,401.12	-
Total Operations - Excluded from "CAPS"	34-305		125,065.69	52,591.12	-	52,591.12	46,947.98	5,643.14
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	125,065.69	52,591.12	-	52,591.12	46,947.98	5,643.14

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**				XXXXXXXXXX	-		-
Public Buildings and Grounds Capital	**44-903**	**2**	25,000.00	25,000.00		25,000.00		-
Public Works Equipment	44-904	2	10,000.00	20,000.00		20,000.00		-
Fire Company Vehicle	44-905	2	25,000.00	25,000.00		25,000.00	25,000.00	-
Tax Map Updates	44-905	2	90,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-

Sheet 26

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Public and Private Programs Offset by Revenues:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865				-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Capital Improvements Excluded from "CAPS"	44-999	150,000.00	70,000.00	-	70,000.00	25,000.00	-

Sheet 26a

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
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS" (cont.)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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						-		XXXXXXXXXX
						-		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.	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		275,065.69	122,591.12	-	122,591.12	71,947.98	5,643.14

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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	48-999	-	-	-	-	-	XXXXXXXXXX
(J) Deferred Charges and Statutory 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
(K) District School Purposes {Items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	275,065.69	122,591.12	-	122,591.12	71,947.98	5,643.14
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	1,428,466.69	1,244,653.12	-	1,244,653.12	1,041,308.86	158,344.26
(M) Reserve for Uncollected Taxes	50-899	170,000.00	166,400.00	XXXXXXXXXX	166,400.00	166,400.00	XXXXXXXXXX
9. Total General Appropriations	34-499	1,598,466.69	1,411,053.12	-	1,411,053.12	1,207,708.86	158,344.26

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
(H-1) Total General Appropriations for	34-299	1,153,401.00	1,122,062.00	-	1,122,062.00	969,360.88	152,701.12
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	18,400.00	12,190.00	-	12,190.00	12,164.96	25.04
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	25,000.00	25,000.00	-	25,000.00	19,381.90	5,618.10
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	81,665.69	15,401.12	-	15,401.12	15,401.12	-
Total Operations Excluded from "CAPS"	34-305	125,065.69	52,591.12	-	52,591.12	46,947.98	5,643.14
(C) Capital Improvements	44-999	150,000.00	70,000.00	-	70,000.00	25,000.00	-
(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 Boar	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	170,000.00	166,400.00	XXXXXXXXXX	166,400.00	166,400.00	XXXXXXXXXX
Total General Appropriations	34-499	1,598,466.69	1,411,053.12	-	1,411,053.12	1,207,708.86	158,344.26

Sheet 30

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		**Appropriated 2026**	**Appropriated 2025**	**Expended 2025 Paid or Charged**
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 2026	Anticipated 2025	Realized in Cash in 2025
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		**Appropriated 2026**	**Appropriated 2025**	**Expended 2025 Paid or Charged**
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 2026	Anticipated 2025	Realized in Cash in 2025
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-

15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated 2026	Appropriated 2025	Expended 2025 Paid or Charged
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

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

Developers Escrow

Recycling Program

are hereby anticipated as revenue and are hereby appropriated for the purpose to which said revenue is dedicated by statute or other legal requirement."

Sheet 38

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025

ASSETS	
Cash and Investments	2,929,938.07
Due from State of N.J.(c. 20, P.L. 1961)	2,235.21
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	110,979.06
Tax Title Lien Receivable	213,097.44
Property Acquired by Tax Title Lien Liquidation	2,242,900.00
Other Receivables	377,265.55
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	5,876,415.33

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	1,877,441.35
Reserves for Receivables	2,944,242.05
Surplus	1,054,731.93
Total Liabilities, Reserves and Surplus	5,876,415.33

School Tax Levy Unpaid	1,495,395.73
Less: School Tax Deferred	-
*Balance Included in Above "Cash Liabilities"	1,495,395.73

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	1,155,704.87	1,070,284.31
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 96.62%, 2024: 97.27%)	4,524,424.02	4,480,879.16
Delinquent Taxes	94,556.76	97,424.97
Other Revenues and Additions to Income	829,615.45	1,687,227.12
Total Funds	6,604,301.10	7,335,815.56
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	1,199,653.12	2,184,773.69
School Taxes (Including Local and Regional)	2,988,265.00	2,931,864.00
County Taxes (Including Added Tax Amounts)	1,037,231.06	1,011,793.06
Special District Taxes		
Other Expenditures and Deductions from Income	324,419.99	51,679.94
Total Expenditures and Tax Requirements	5,549,569.17	6,180,110.69
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	5,549,569.17	6,180,110.69
Surplus Balance, December 31	1,054,731.93	1,155,704.87

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	1,054,731.93
Current Surplus Anticipated in 2026 Budget	243,000.00
Surplus Balance Remaining	811,731.93

Sheet 39

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.
- [X] 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:

- [X] 3 years. (Population under 10,000)
- [ ] 6 years. (Over 10,000 and all county governments)
- [ ] years exceeding minimum time period.

- [ ] Check if municipality is under 10,000, has not expended more than $25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

CITY OF ESTELL MANOR
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The Capital Projects identified herein reflect the plans of the governing body and will only become effective upon successful passage of the applicable ordinances or budget appropriations.

CAPITAL BUDGET (Current Year Action)
2026

Local Unit CITY OF ESTELL MANOR

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026: 5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	6 TO BE FUNDED IN FUTURE YEARS
		-							
Public Buildings and Grounds Capital	1	25,000.00		25,000.00					
Public Works Equipment	2	10,000.00		10,000.00					
Fire Company Vehicle	3	25,000.00		25,000.00					
Tax Map Updates	4	90,000.00		90,000.00					
		-							
		-							
		-							
		-							
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		-							
TOTAL - THIS PAGE	xxxxx	150,000.00	-	150,000.00	-	-	-	-	-

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Sheet 40b

CAPITAL BUDGET (Current Year Action)
2026

Local Unit CITY OF ESTELL MANOR

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026 5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	6 TO BE FUNDED IN FUTURE YEARS
		-							
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Sheet 40b1

CAPITAL BUDGET (Current Year Action)
2026

Local Unit CITY OF ESTELL MANOR

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	150,000.00	-	150,000.00	-	-	-	-	-

C - 3

Sheet 40b - Totals

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

Local Unit CITY OF ESTELL MANOR

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
		-							
Public Buildings and Grounds Capital	1	25,000.00		25,000.00					
Public Works Equipment	2	10,000.00		10,000.00					
Fire Company Vehicle	3	25,000.00		25,000.00					
Tax Map Updates	4	90,000.00		90,000.00					
		-							
		-							
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		-							
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		-							
TOTAL - THIS PAGE	XXXXX	150,000.00	XXXXXXXXXX	150,000.00	-	-	-	-	-

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Sheet 40c

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

Local Unit CITY OF ESTELL MANOR

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
		-							
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TOTAL - THIS PAGE	XXXXX	-	XXXXXXXXXX	-	-	-	-	-	-

C - 4

Sheet 40c1

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

Local Unit: CITY OF ESTELL MANOR

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
		-							
		-							
		-							
		-							
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		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	150,000.00	XXXXXXXXXX	150,000.00	-	-	-	-	-

C - 4

Sheet 40c - Totals

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

Local Unit CITY OF ESTELL MANOR

1	2	BUDGET APPROPRIATIONS		4	5	6	BONDS AND NOTES			
Project Title	Estimated Total Costs	3a Current Year 2026	3b Future Years	Capital Improvement Fund	Capital Surplus	Grants - in - Aid and Other Funds	7a General	7b Self Liquidating	7c Assessment	7d School
	-			-						
Public Buildings and Grounds Capital	25,000.00	25,000.00		-						
Public Works Equipment	10,000.00	10,000.00		-						
Fire Company Vehicle	25,000.00	25,000.00		-						
Tax Map Updates	90,000.00	90,000.00		-						
	-			-						
	-			-						
	-			-						
	-			-						
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TOTAL - THIS PAGE	150,000.00	150,000.00	-	-	-	-	-	-	-	-

C - 5

Sheet 40d

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

Local Unit CITY OF ESTELL MANOR

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2026	3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	7b Self Liquidating	7c Assessment	7d School
	-			-						
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TOTAL - THIS PAGE	-	-	-	-	-	-	-	-	-	-

C - 5

Sheet 40d1

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

Local Unit CITY OF ESTELL MANOR

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2026	 3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	 7b Self Liquidating	 7c Assessment	 7d School
	-			-						
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TOTAL - ALL PROJECTS	150,000.00	150,000.00	-	-	-	-	-	-	-	-

C - 5

Sheet 40d - Totals

SECTION 2 - UPON ADOPTION FOR YEAR 2026

RESOLUTION

Be it Resolved by the **COUNCIL MEMBERS** of the **CITY** of **ESTELL MANOR** ,County of **ATLANTIC** 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) $ 687,635.00 (Item 2 below) for municipal purposes, and
(b) $ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
(c) $ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
(d) $ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
(e) $ - (Sheet 44) Arts and Culture Trust Fund Levy
(f) $ - (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

Nays

Abstained

Absent

SUMMARY OF REVENUES

1. General Revenues				
Surplus Anticipated			08-100	$ 243,000.00
Miscellaneous Revenues Anticipated			13-099	$ 567,831.69
Receipts from Delinquent Taxes			15-499	$ 100,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)			07-190	$ 687,635.00
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:				
Item 6, Sheet 42	07-195	$ -		
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	$ -		
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY				$ -
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:				
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)			07-191	
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			07-192	$ -
Total Revenues			13-299	$ 1,598,466.69

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	$ 1,102,401.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	$ 51,000.00
(g) Cash Deficit	46-885	$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	$ 125,065.69
(c) Capital Improvements	44-999	$ 150,000.00
(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	$ 170,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	$ 1,598,466.69

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

Sheet 42

CITY OF ESTELL MANOR OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Amount to be Raised By Taxation	54-190			
Interest Income	54-113			
Reserve Funds:	54-101			
Total Trust Fund Revenues:	54-299	-	-	-

APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	Expended 2025 Paid or Charged	Expended 2025 Reserved
Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	54-385-1				-
Other Expenses	54-385-2				-
Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
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				-
Acquisition of Farmland	54-916-2				-
Down Payments on Improvements	54-902-2				-
Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	54-920-2				xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Interest on Bonds	54-930-2				xxxxxxxxxx
Interest on Notes	54-935-2				xxxxxxxxxx
Reserve for Future Use	54-950-2				-
Total Trust Fund Appropriations:	54-499	-	-	-	-

Summary of Program

Year Referendum Passed/Implemented: ____________ *(Date)*

Rate Assessed: $ ____________

Total Tax Collected to date: $ ____________

Total Expended to date: $ ____________

Total Acreage Preserved to date: ____________ *(Acres)*

Recreation land preserved in 2025: ____________ *(Acres)*

Farmland preserved in 2025: ____________ *(Acres)*

Sheet 43

CITY OF ESTELL MANOR ARTS AND CULTURE TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025	APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	Expended 2025 Paid or Charged	Expended 2025 Reserved
Amount to be Raised By Taxation	56-190				xxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
										-
										-
										-
										-
Reserve Funds:	56-101									-
										-
										-
										-
										-
										-
										-
										-
Total Trust Fund Revenues:	56-299	-	-	-						-
										-
										-
										-
										-
										-
										-
										-
					Total Trust Fund Appropriations:	56-499	-	-	-	-

Summary of Program

Year Referendum Passed/Implemented: ____________
(Date)

Rate Assessed: $ ____________

Total Tax Collected to date: $ ____________

Total Expended to date: $ ____________

Sheet 44

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

Contracting Unit: **CITY OF ESTELL MANOR** 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.

NONE

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.

March 10, 2026
Date

Lisa Marcolongo
Clerk of the Governing Body

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