

# 2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

**CAP**

**MUNICIPALITY:** OWNSHIP OF BERKELEY HEIGHT

**COUNTY:** UNION

<u>Angie Devanney</u> <b>Mayor's Name</b>	<u>December 31, 2026</u> <b>Term Expires</b>
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<b>Governing Body Members</b>	
<b>Name</b>	<b>Term Expires</b>
<u>John Foster</u>	<u>12/31/2027</u>
<u>Margaret Illis</u>	<u>12/31/2026</u>
<u>William A. Machado</u>	<u>12/31/2026</u>
<u>Alvero Medeiros</u>	<u>12/31/2028</u>
<u>Andrew Moran</u>	<u>12/31/2027</u>
<u>Susan Poage</u>	<u>12/31/2028</u>

<b>Municipal Officials</b>	
<u>Angela Lazzari</u> <b>Municipal Clerk</b>	<u>11/1/2024</u> <b>Date of Orig. Appt.</b>
<u>Akiel Jones</u> <b>Tax Collector</b>	<u>C-2068</u> <b>Cert. No.</b>
<u>Diane Sherry</u> <b>Chief Financial Officer</b>	<u>T-8764</u> <b>Cert. No.</b>
<u>William Swisher</u> <b>Registered Municipal Accountant</b>	<u>N-880</u> <b>Cert. No.</b>
<u>Scott Salmon</u> <b>Municipal Attorney</b>	<u>511</u> <b>Lic. No.</b>

**Official Mailing Address of Municipality**

TOWNSHIP OF BERKELEY HEIGHTS  
29 Park Avenue  
Berkeley Heights, New Jersey 07922

**Fax #:** (908) 464 - 6081



**MUNICIPAL BUDGET NOTICE**

**Section 1.**

Municipal Budget of the TOWNSHIP of BERKELEY HEIGHTS, County of UNION for the Fiscal Year 2026

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

Be it Further Resolved, that said Budget be published on the official website https://www.berkeleyheights.gov/ on April 10th, 2026;

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

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

**RECORDED VOTE**

(Insert Last Name)

**Ayes**

FOSTER  
MACHADO  
MORAN  
POAGE

**Nays**

**Abstained**

**Absent**

ILLIS  
MEDEIROS

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the TOWNSHIP of BERKELEY HEIGHTS, County of UNION, on April 7th, 2026.

A Hearing on the Budget and Tax Resolution will be held at TOWNSHIP OF BERKELEY HEIGHTS, on May 5th, 2026 at 6:30 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
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>			XXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>			XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}</b>			21,863,584.00
<b>2. Appropriations excluded from "CAPS" -</b>			XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}</b>			11,987,781.42
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>			-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>			11,987,781.42
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b>	<b>98.90%</b>	<b>Percent of Tax Collections</b>	920,000.00
		Building Aid Allowance 2026 - \$	[REDACTED]
		for Schools-State Aid 2025 - \$	[REDACTED]
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>			34,771,365.42
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>			17,205,602.73
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>			XXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>			15,828,495.21
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>			-
<b>(c) Minimum Library Tax</b>			1,737,267.48

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	33,076,594.15	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	575,000.00	-	-	-	-	-	-
Total Appropriations	33,651,594.15	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	32,833,406.70	-	-	-	-	-	-
Reserved	817,470.75	-	-	-	-	-	-
Unexpended Balances Canceled	716.70	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	33,651,594.15	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2025	30,535,150.19	Allowable Operating Appropriations before	
Cap Base Adjustment:	<u>(19,550.06)</u>	Additional Exceptions per (N.J.S.A. 40A:4-45.3)	20,830,565.40
Subtotal	30,515,600.13		
Exceptions Less:		Additions:	
Total Other Operations	1,858,193.79	New Construction (Assessor Certification)	189,374.66
Total Uniform Construction Code		2024 Cap Bank Available	70.22
Total Interlocal Service Agreement	723,046.50	2025 Cap Bank Available	539,186.66
Total Additional Appropriations		Payments in Lieu of taxes (New)	<u>539,186.66</u>
Total Capital Improvements	1,000,000.00		
Total Debt Service	5,167,403.00	Total Additions	728,631.54
Transferred to Board of Education			
Type I School Debt		Maximum Appropriations within "CAPS" Sheet 19 @ 2.0%	<u>21,559,196.94</u>
Total Public & Private Programs	159,839.85		
Judgements		Additional Increase to COLA rate. 3.5%	
Total Deferred Charges	284,994.05	Amount of Increase allowable. 1.5%	<u>306,331.84</u>
Cash Deficit			
Reserve for Uncollected Taxes	<u>900,000.00</u>	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>21,865,528.78</u>
Total Exceptions	10,093,477.19		
Amount on Which CAP is Applied	20,422,122.94	Total General Appropriations for Municipal Purposes	<u>21,863,584.00</u>
2.0% CAP	<u>408,442.46</u>	(Sheet 19, H-1)	
Allowable Operating Appropriations before		Over or (Under) Appropriations Cap	<u><u>(1,944.78)</u></u>
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	20,830,565.40		

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 3,972,332.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 613,332.00

3,359,000.00

Budgeted Group Insurance - Inside CAP 2,992,600.00

Budgeted Group Insurance - Utilities                     

Budgeted Group Insurance - Outside CAP 366,400.00

TOTAL 3,359,000.00

Instead of receiving Health Benefits, 6 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver Salaries and Wages \$ 27,000.00

**"2010" LEVY CAP BANKS:**

**2023**

Maximum Allowable Amount to be Raised by Taxation	16,370,066
Amount to be Raised by Taxation for Municipal Purpose	<u>14,804,187</u>
Available for Banking (CY 2026)	1,565,879
Amount Used in CY 2026	<u>                    </u>
Balance to Expire	<u>1,565,879</u>

**2024**

Maximum Allowable Amount to be Raised by Taxation	15,981,422
Amount to be Raised by Taxation for Municipal Purpose	<u>15,109,338</u>
Available for Banking (CY 2026 - CY 2027)	872,085
Amount Used in CY 2026	<u>                    </u>
Balance to Carry Forward (CY 2027)	<u>872,085</u>

**2025**

Maximum Allowable Amount to be Raised by Taxation	15,515,773
Amount to be Raised by Taxation for Municipal Purpose	<u>15,515,773</u>
Available for Banking (CY 2026 - CY 2028)	-
Amount Used in CY 2026	<u>                    </u>
Balance to Carry Forward (CY 2027 - CY2028)	<u>                    </u>

**2026**

Maximum Allowable Amount to be Raised by Taxation	17,124,909
Amount to be Raised by Taxation for Municipal Purpose	<u>15,828,495</u>
Available for Banking (CY 2027 - CY 2029)	1,296,414

**Total Levy CAP Bank 2,168,499**

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	15,515,772.90
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	19,994.00
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>15,495,778.90</u>
Plus 2% CAP Increase	<u>309,915.58</u>
<b>ADJUSTED TAX LEVY</b>	<u>15,805,694.48</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>15,805,694.48</u>

<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	15,805,694.48
Exclusions:	
Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	423,950.00
Allowable Pension Obligations Increases	50,706.00
Allowable LOSAP Increase	3,200.00
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	-
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	652,700.00
Add Total Exclusions	<u>1,130,556.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>716.00</u>
<b>ADJUSTED TAX LEVY</b>	<u>16,935,534.48</u>
Additions:	
New Ratables - Increase for new construction	23,264,700
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.814</u>
New Ratable Adjustment to Levy	189,374.66
Amounts approved by Referendum	
Levy CAP Bank Applied	
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<u>17,124,909.14</u>
<b>AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES</b>	<u>15,828,495.21</u>
<b>OVER OR (UNDER) 2% LEVY CAP</b>	<u>(1,296,413.93)</u>
(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
<b>1. Surplus Anticipated</b>	08-101	4,659,998.00	4,900,000.00	4,900,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	4,659,998.00	4,900,000.00	4,900,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	18,000.00	18,000.00	18,434.40
Other	08-104	25,000.00	25,000.00	33,020.00
Fees and Permits	08-105	385,000.00	318,500.00	3,927,366.23
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	32,000.00	34,000.00	33,200.59
Other	08-109			
Interest and Costs on Taxes	08-112	70,000.00	72,000.00	71,675.22
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	725,000.00	840,000.00	751,899.94
Anticipated Utility Operating Surplus	08-114			
Cost of Sewer Treatment	08-123	500,000.00	60,000.00	525,227.28
Fees & Permits - Connection Fees	08-105			





**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	1,755,000.00	1,367,500.00	5,360,823.66

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,558,962.00	1,558,962.00	1,558,961.52
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund				
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>1,558,962.00</b>	<b>1,558,962.00</b>	<b>1,558,961.52</b>

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees</b>				
<b>Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160	1,200,000.00	1,050,000.00	1,405,589.00
<b>Special Item of General Revenue Anticipated with Prior Written</b>				
<b>Consent of Director of Local Government Services:</b>	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			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>1,200,000.00</b>	<b>1,050,000.00</b>	<b>1,405,589.00</b>









**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcohol Education & Rehabilitation	10-501		3,754.00	3,754.00
Body Armor Grant	10-505	3,316.42	1,028.15	1,028.15
National Opioid Settlement fund	10-554		43,369.29	43,369.29
Recycling Tonnage Grant	10-571		5,200.53	5,200.53
Union County Infrastructure Grant	10-590		60,000.00	60,000.00
NJDOT Safe Streets to Transit	10-591		639,000.00	639,000.00
NJDOT Bikeway Program	10-592		286,000.00	286,000.00
NJDOT Municipal Aid 2024	10-592		346,690.00	346,690.00
NJDOT Municipal Aid 2025	10-592		312,390.00	312,390.00
NJDOT Municipal Aid 2026	10-592		322,825.00	322,825.00
Peppertown Park Project (Connell Company)	10-594		250,000.00	250,000.00
Raw Sewerage Pump Replacement	10-564			-
NJDOT Safe Routes to School	10-591	1,270,000.00		-
Clean Community	10-602		34,626.83	34,626.83
NJEDA - Redevelopment Plan	10-656		50,000.00	50,000.00
Kids Recreation Trust	10-671		35,000.00	35,000.00
				-
				-
				-



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>    Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	60,000.00	36,000.00	62,145.15
Cable TV Franchise Fee	08-117	168,398.98	173,364.20	173,364.20
Rents on Township Owned Property	08-243	460,000.00	350,000.00	476,363.67
Municipal Library Reimbursement of Costs	08-241	260,100.00	260,100.00	268,262.15
Hotel Use and Occupancy Tax	08-107	330,000.00	320,000.00	339,855.70
Off-Duty Police Administrative Fees	08-133	130,000.00	23,000.00	142,567.50
Union County - Lease Salt Dome	08-244	57,500.00	57,000.00	57,934.15
Reserve for Debt Payment	08-227	2,300,000.00	738,658.00	738,658.00
Capital Surplus	08-227	350,000.00	64,014.45	64,014.45
Reserve for Recycling Program	08-245			
PILOT - Berkeley Crossing II Urban Renewal	08-210	38,233.83	37,936.08	37,936.08
PILOT - Lockhern Property Urban Renewal	08-210	87,541.83	86,700.00	86,069.64
PILOT - Berkeley Crossing Urban Renewal	08-210	888,917.85	1,152,981.92	870,834.91
PILOT - Lone Pine Drive Urban Renewal	08-210	556,907.12	598,118.00	568,212.40
PILOT - Berkeley Crossing Urban Renewal	08-210	67,849.05	154,264.00	146,551.28
PILOT - Berkeley Heights Developers Urban	08-210	659,186.66	120,000.00	121,838.80



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	4,659,998.00	4,900,000.00	4,900,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	1,755,000.00	1,367,500.00	5,360,823.66
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,558,962.00	1,558,962.00	1,558,961.52
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,200,000.00	1,050,000.00	1,405,589.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	38,200.00	63,500.00	38,205.24
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	1,273,316.42	2,701,283.80	2,701,283.80
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	6,414,635.31	4,172,136.65	4,154,608.08
<b>Total Miscellaneous Revenues</b>	13-099	12,240,113.73	10,913,382.45	15,219,471.30
<b>4. Receipts from Delinquent Taxes</b>	15-499	305,491.00	275,025.00	272,821.70
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	17,205,602.73	16,088,407.45	20,392,293.00
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	15,828,495.21	15,515,772.90	XXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXX
c) Minimum Library Tax	07-192	1,737,267.48	1,472,413.79	XXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	17,565,762.69	16,988,186.69	17,614,709.03
<b>7. Total General Revenues</b>	13-299	34,771,365.42	33,076,594.14	38,007,002.03

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
ADMINISTRATIVE & EXECUTIVE						-		-
Salaries & Wages	20-100	1	324,900.00	303,800.00		293,800.00	282,503.25	11,296.75
Other Expenses	20-100	2	134,900.00	239,700.00		211,700.00	206,012.04	5,687.96
MAYOR:						-		-
Salaries & Wages	20-110	1	5,500.00	4,000.00		5,500.00	4,900.00	600.00
Other Expenses	20-110	2	3,200.00	1,225.00		1,225.00	892.74	332.26
COUNCIL:						-		-
Salaries & Wages	20-110	1	27,000.00	21,000.00		24,600.00	24,600.00	-
Other Expenses	20-110	2	3,000.00	3,400.00		3,400.00	2,296.00	1,104.00
MUNICIPAL CLERK:						-		-
Salaries & Wages	20-120	1	220,100.00	219,700.00		210,700.00	210,700.00	-
Other Expenses	20-120	2	51,000.00	37,250.00		41,250.00	40,232.21	1,017.79
FINANCIAL ADMINISTRATION (Treasury):						-		-
Salaries & Wages	20-130	1	135,550.00	126,900.00		121,900.00	118,814.97	3,085.03
Other Expenses	20-130	2	89,600.00	160,200.00		108,200.00	87,962.46	20,237.54
						-		-
AUDIT	20-135	2	47,850.00	46,450.00		46,450.00	46,450.00	-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
REVENUE ADMINISTRATION (Tax Collection):						-		-
Salaries & Wages	20-145	1	81,000.00	87,600.00		93,500.00	93,456.19	43.81
Other Expenses	20-145	2	9,750.00	12,300.00		9,300.00	7,832.29	1,467.71
TAX ASSESSOR:						-		-
Salaries & Wages	20-150	1	89,400.00	87,000.00		87,000.00	86,793.89	206.11
Other Expenses	20-150	2	104,750.00	174,450.00		174,450.00	172,310.63	2,139.37
LEGAL SERVICES AND COSTS						-		-
Other Expenses	20-155	2	322,000.00	365,000.00		410,000.00	404,737.62	5,262.38
ENGINEERING SERVICES AND COSTS						-		-
Salaries & Wages	20-165	1	155,800.00	167,700.00		167,700.00	157,869.21	9,830.79
Other Expenses	20-165	2	333,050.00	349,950.00		339,950.00	328,608.29	11,341.71
ENVIRONMENTAL COMMITTEE						-		-
Other Expenses	20-170	2	3,000.00	6,310.00		6,310.00	461.04	5,848.96
						-		-
DATA PROCESSING						-		-
Other Expenses	20-140	2	86,000.00			-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION:						-		-
PLANNING BOARD:						-		-
Salaries & Wages	21-180	1	74,550.00	74,000.00		74,000.00	72,213.05	1,786.95
Other Expenses	21-180	2	43,850.00	94,000.00		89,000.00	77,222.69	11,777.31
BOARD OF ADJUSTMENTS:						-		-
Other Expenses	21-185	2	14,950.00	14,750.00		14,750.00	8,257.64	6,492.36
						-		-
						-		-
INSURANCE:						-		-
General Liability	23-210	2	1,129,500.00	829,000.00		856,200.00	844,033.01	12,166.99
Group Insurance for Employees	23-220	2	2,992,600.00	2,826,720.00		2,776,720.00	2,681,439.93	95,280.07
Health Waiver	23-222	2	27,000.00	36,000.00		27,000.00	25,999.92	1,000.08
						-		-
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						-		-
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						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS:						-		-
POLICE:						-		-
Salaries & Wages	25-240	1	4,019,300.00	3,992,900.00		3,923,400.00	3,848,557.37	74,842.63
Other Expenses	25-240	2	265,700.00	264,250.00		276,250.00	255,461.17	20,788.83
						-		-
						-		-
						-		-
CROSSING GUARDS:						-		-
Salaries & Wages	25-241	1	173,400.00	137,100.00		152,100.00	152,085.00	15.00
Other Expenses	25-241	2	5,500.00	7,240.00		7,240.00	4,777.60	2,462.40
EMERGENCY MANAGEMENT SERVICES						-		-
Salaries & Wages	25-252	1	22,250.00	22,250.00		22,250.00	22,249.92	0.08
Other Expenses	25-252	2	5,350.00	7,650.00		7,650.00	3,388.00	4,262.00
						-		-
FIRE:						-		-
Other Expenses	25-255	2	209,700.00	180,600.00		192,600.00	190,726.45	1,873.55
						-		-
						-		-
						-		-
						-		-

**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
						-		-
FIRE HYDRANT SERVICE:						-		-
Other Expenses	25-243	2	280,000.00	275,000.00		277,000.00	253,902.62	23,097.38
						-		-
AID TO VOLUNTEER AMBULANCE COMPANIES						-		-
Other Expenses	25-260	2	107,400.00	107,447.00		107,447.00	107,400.00	47.00
						-		-
MUNICIPAL PROSECUTOR:						-		-
Salaries & Wages	25-275	1	16,200.00	16,320.00		16,320.00	15,759.07	560.93
Other Expenses	25-275	2	1,000.00	2,000.00		2,000.00		2,000.00
						-		-
						-		-
FIRE PREVENTION						-		-
Salaries & Wages	25-265	1	41,200.00	28,900.00		38,900.00	38,442.52	457.48
Other Expenses	25-265	2	5,900.00	10,605.00		10,605.00	3,065.24	7,539.76
						-		-
PUBLIC WORKS FUNCTION:						-		-
STREETS AND ROADS:						-		-
Salaries & Wages	26-290	1	603,500.00	713,000.00		713,000.00	695,287.41	17,712.59
Other Expenses	26-290	2	160,350.00	176,270.00	575,000.00	751,270.00	751,056.52	213.48

**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
SNOW REMOVAL:						-		-
Salaries & Wages	26-300	1	90,000.00	90,000.00		90,000.00	80,551.70	9,448.30
Other Expenses	26-300	2	355,000.00	255,000.00		255,000.00	249,702.28	5,297.72
SOLID WASTE COLLECTION:						-		-
Other Expenses	26-305	2	550,000.00	550,000.00		550,000.00	508,969.44	41,030.56
PUBLIC BUILDINGS AND GROUNDS:						-		-
Salaries & Wages	26-310	1	241,500.00	93,000.00		93,000.00	81,330.87	11,669.13
Other Expenses	26-310	2	222,500.00	209,800.00		209,800.00	175,729.38	34,070.62
VEHICLE MAINTENANCE:						-		-
Salaries & Wages	26-315	1	134,900.00	213,600.00		203,600.00	181,127.28	22,472.72
Other Expenses	26-315	2	188,000.00	177,000.00		177,000.00	160,245.99	16,754.01
HEALTH AND HUMAN SERVICES:						-		-
PUBLIC HEALTH:						-		-
BOARD OF HEALTH						-		-
Other Expenses	27-330	2	7,000.00	10,000.00		10,000.00	1,242.15	8,757.85
PUBLIC ASSISTANCE:						-		-
Other Expenses	27-340	2	3,000.00	4,000.00		4,000.00	3,000.00	1,000.00
						-		-
ANIMAL CONTROL	27-340	2	100.00	100.00		100.00		100.00
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
PARKS & RECREATION FUNCTIONS:						-		-
RECREATION						-		-
Salaries & Wages	28-370	1	93,000.00	124,900.00		112,300.00	98,791.39	13,508.61
Other Expenses	28-370	2	20,600.00	25,100.00		25,100.00	25,100.00	-
						-		-
BOE Vehicle Maintenance and Repairs	26-315	2	-	3,500.00		500.00		500.00
						-		-
MAINTENACE OF PARKS						-		-
Salaries & Wages	28-375	1	138,500.00			-		-
Other Expenses	28-375	2	9,800.00			-		-
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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
						-		-
MUNICIPAL COURT:						-		-
Salaries & Wages	43-490	1	24,700.00	24,100.00		24,100.00	24,079.71	20.29
Other Expenses	43-490	2	3,500.00	5,200.00		5,200.00		5,200.00
PUBLIC DEFENDER:						-		-
Salaries & Wages	43-495	1	7,600.00	7,900.00		5,900.00	5,592.98	307.02
						-		-
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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
						-		-
						-		-
						-		-
UTILITY EXPENSES:						-		-
ELECTRICITY	31-435	2	507,000.00	488,250.00		488,250.00	487,946.21	303.79
STREET LIGHTING	31-430	2	150,000.00	140,000.00		140,000.00	117,498.17	22,501.83
TELEPHONE	31-440	2	259,000.00	148,000.00		253,000.00	252,988.44	11.56
WATER	31-445	2	43,000.00	35,000.00		39,400.00	36,036.29	3,363.71
NATURAL GAS/PROPANE	31-460	2	136,000.00	115,000.00		141,000.00	141,000.00	-
GASOLINE	31-447	2	210,000.00	180,000.00		168,000.00	162,797.01	5,202.99
						-		-
SEWER PLANT:						-		-
Salaries & Wages	26-295	1	716,500.00	649,100.00		639,100.00	612,389.40	26,710.60
Other Expenses	26-295	2	2,264,744.00	1,645,700.00		1,735,900.00	1,721,361.10	14,538.90
						-		-
MUNICIPAL SERVICES ACT	26-325	2	30,000.00			-		-
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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	477,500.00	498,600.00		457,900.00	418,310.37	39,589.63
Other Expenses	22-195	2	81,700.00	147,200.00		137,200.00	117,124.26	20,075.74
						-		-
						-		-
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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
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Postage	30-411	2	13,000.00	15,000.00		15,000.00	9,650.00	5,350.00
						-		-
						-		-
<b>SALARY AND WAGE ADJUSTMENT</b>						-		-
Salaries & Wages	30-425	1		10,000.00		-		-
						-		-
						-		-
<b>ACCUMULATED ABSENCES:</b>						-		-
Salaries & Wages	30-415	1	40,000.00	20,000.00		20,000.00	20,000.00	-
						-		-
<b>CELEBRATION OF PUBLIC EVENTS</b>						-		-
Other Expenses	30-420	2	33,000.00			-		-
						-		-
<b>HISTORICAL PRESERVATION</b>						-		-
<b>Other Expenses</b>	30-412	2	3,000.00			-		-
						-		-
<b>COMPLETE STREETS</b>						-		-
Other Expenses	30-411	2	1,000.00			-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Operations {Item 8(A)} within "CAPS"</b>	<b>34-199</b>		19,481,694.00	18,114,987.00	575,000.00	18,692,987.00	18,021,322.38	671,664.62
<b>B. Contingent</b>	<b>35-470</b>	<b>2</b>	2,000.00	2,000.00	XXXXXXXXXX	2,000.00	1,969.60	30.40
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-201</b>		19,483,694.00	18,116,987.00	575,000.00	18,694,987.00	18,023,291.98	671,695.02
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	<b>34-201</b>	<b>1</b>	7,953,850.00	7,733,370.00	-	7,590,570.00	7,346,405.55	244,164.45
<b>Other Expenses (Including Contingent)</b>	<b>34-201</b>	<b>2</b>	11,529,844.00	10,383,617.00	575,000.00	11,104,417.00	10,676,886.43	427,530.57

**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
<b>(1) DEFERRED CHARGES</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
NJ LOAN RECEIVABLE					XXXXXXXXXX	-		XXXXXXXXXX
PRIOR YEAR BILLING - Spectraserve	30-410	2		21,917.00	XXXXXXXXXX	21,917.00	21,917.00	XXXXXXXXXX
OVEREXPENDITURE OF APPROPRIATION					XXXXXXXXXX	-		XXXXXXXXXX
RESERVES	46-895	2		25,000.00	XXXXXXXXXX	25,000.00	25,000.00	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

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

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	416,328.00	381,027.00		381,027.00	381,027.00	-
Social Security System (O.A.S.I.)	36-472	715,000.00	695,000.00		695,000.00	694,999.31	0.69
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	1,211,061.00	1,164,741.00		1,164,741.00	1,164,741.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	1.00	1.00		1.00		1.00
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	37,500.00	37,000.00		34,000.00	22,279.19	11,720.81
					-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>	<b>2,379,890.00</b>	<b>2,324,686.00</b>	<b>-</b>	<b>2,321,686.00</b>	<b>2,309,963.50</b>	<b>11,722.50</b>
<b>(F) Judgments</b>	37-480				-		XXXXXXXXXX
<b>(G) Cash Deficit of Preceding Year</b>	46-855				-		-
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>	<b>21,863,584.00</b>	<b>20,441,673.00</b>	<b>575,000.00</b>	<b>21,016,673.00</b>	<b>20,333,255.48</b>	<b>683,417.52</b>

**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
						-		-
MAINTENANCE OF FREE PUBLIC LIBRARY (P.L. 1985, CH 82)	29-390	2	1,737,268.00	1,472,413.79		1,472,413.79	1,472,413.79	-
						-		-
TAX APPEALS REFUNDS	30-426	2	190,000.00	250,000.00		250,000.00	200,000.00	50,000.00
						-		-
LOSAP	25-286	2	38,900.00	35,000.00		35,000.00	20,855.70	14,144.30
						-		-
General Liability Insurance	23-210	2				-		-
						-		-
Group Insurance for Employees	23-220	2	366,400.00	100,780.00		100,780.00	100,780.00	-
						-		-
Costs for January 2026 Storm & Response Recovery	30-430	1	2,700.00			-		-
	30-430	2	75,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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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
<b>Uniform Construction Code</b>	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
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
<b>Total Uniform Construction Code Appropriations</b>	22-999	-	-	-	-	-	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SEWER - NEW PROVIDENCE	42-119	2	153,200.00	163,200.00		153,200.00	151,000.00	2,200.00
COURT - New Providence	42-108	2	123,409.00	120,989.00		120,989.00	107,582.31	13,406.69
CFO/QPA - Township of Springfield	42-104	2	103,483.00	92,981.39		92,981.39	92,981.38	0.01
I.T. SERVICES - Madison	42-120	2		27,540.00		27,540.00	19,550.06	7,989.94
HEALTH SERVICES - County of Union	42-114	2	97,950.00	86,224.00		86,224.00	66,244.00	19,980.00
POLICE DISPATCH/911 - County of Union	42-115	2	168,925.00	165,612.12		165,612.12	165,612.12	-
VEHICLE MAINT. & REPAIR - BOE						-		-
SALARIES & WAGES	42-119	1		3,500.00		3,500.00		3,500.00
OTHER EXPENSES	42-119	2	13,200.00	35,000.00		35,000.00	12,167.71	22,832.29
BOARD OF EDUCATION - POLICE DEPT.	42-120	2	25,000.00	25,000.00		25,000.00	25,000.00	-
						-		-
						-		-
STYROFORM RECYCLING - Long Hill	42-121	2	3,000.00	3,000.00		3,000.00	3,000.00	-
CCTV - PARSA	42-122	2	65,000.00			-		-
CONFINED SPACE -Madison	42-109	2	10,200.00			-		-
						-		-
						-		-
						-		-
						-		-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
<b>Total Interlocal Municipal Service Agreements</b>	42-999	763,367.00	723,046.51	-	713,046.51	643,137.58	69,908.93

**CURRENT FUND - APPROPRIATIONS**

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

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899					-	-	-
						-	-	-
NJ Body Armor Replacement	41-505	2	3,316.42	1,028.15		1,028.15	1,028.15	-
CDBG - Senior Citizen Center Program	41-570	2		18,000.00		18,000.00	18,000.00	-
Recycling Tonnage	41-569	2		5,200.53		5,200.53	5,200.53	-
NJDOT -Bikeway Program 2023	41-590	2		286,000.00		286,000.00	286,000.00	-
NJDOT - Safe Streets to Transit 2023	41-591	2		639,000.00		639,000.00	639,000.00	-
NJDOT - Municipal Aid 2024	41-592	2		346,690.00		346,690.00	346,690.00	-
NJDOT - Municipal Aid 2025 Emerson Lane	41-592	2		312,390.00		312,390.00	312,390.00	-
NJDOT - Municipal Aid 2025 Rutherford	41-592	2		322,825.00		322,825.00	322,825.00	-
NJDOT -Safe Routes to School (Sherman Ave)	41-591	2	1,270,000.00			-	-	-
Peppertown Park Project (Connell Co.)	41-594	2		250,000.00		250,000.00	250,000.00	-
UC Infrastructure	41-560	2		60,000.00		60,000.00	60,000.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
Clean Communities	41-602	2		34,626.83		34,626.83	34,626.83	-
Recreational Improvements - 2025	41-673	2		250,000.00		250,000.00	250,000.00	-
	41-509	2				-	-	-
	41-527	2				-	-	-
Greening Union County	41-871	2		3,400.00		3,400.00	3,400.00	-
National Opioid Settlement Fund	41-554	2		43,369.29		43,369.29	43,369.29	-
						-	-	-
NJ Historical Grant	41-689	2				-	-	-
						-	-	-
						-	-	-
NJEDA- Redevelopment Plan	41-665	2		50,000.00		50,000.00	50,000.00	-
Alcohol Education & Rehabilitation	41-501	2		3,754.00		3,754.00	3,754.00	-
						-	-	-
UC Kids Recreation	41-671	2		35,000.00		35,000.00	35,000.00	-
Preserve Union County	41-870	2		20,000.00		20,000.00	20,000.00	-
						-	-	-
						-	-	-

### CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS" (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues (cont)</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
No Accidents Today- JIF Grant	41-877	2		10,000.00		10,000.00	10,000.00	-
Community Energy Play Y-3	41-879	2		10,000.00		10,000.00	10,000.00	-
						-		-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		1,273,316.42	2,701,283.80	-	2,701,283.80	2,701,283.80	-
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>		4,446,951.42	5,282,524.10	-	5,272,524.10	5,138,470.87	134,053.23
<b>Detail:</b>								
<b>Salaries &amp; Wages</b>	<b>34-305</b>	<b>1</b>	2,700.00	3,500.00	-	3,500.00	-	3,500.00
<b>Other Expenses</b>	<b>34-305</b>	<b>2</b>	4,444,251.42	5,279,024.10	-	5,269,024.10	5,138,470.87	130,553.23



**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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>		880,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		2,320,000.00	2,320,000.00		2,320,000.00	2,320,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		1,765,870.00	802,923.00		802,923.00	802,923.00	XXXXXXXXXX
Interest on Bonds	45-930		1,524,900.00	1,618,700.00		1,618,700.00	1,618,700.00	XXXXXXXXXX
Interest on Notes	45-935		148,670.00	67,566.00		67,566.00	67,564.76	XXXXXXXXXX
<b>Green Trust Loan Program:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
NJ INFRASTRUCTURE LOAN PAYABLE	45-942	2	326,390.00	358,214.00		368,214.00	367,498.54	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"								
<b>(1) DEFERRED CHARGES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870		575,000.00	265,000.00	XXXXXXXXXX	265,000.00	265,000.00	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
Overexpenditure of Appropriation Reserves					XXXXXXXXXX	-		XXXXXXXXXX
Payment of unfunded ordinance (8-26)	46-896	2		0.27	XXXXXXXXXX	0.27	0.27	XXXXXXXXXX
Payment of unfunded ordinance (8-19)	46-896	2		19,700.78	XXXXXXXXXX	19,700.78	19,700.78	XXXXXXXXXX
Payment of unfunded ordinance (9-20)	46-896	2		293.00	XXXXXXXXXX	293.00	293.00	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999		575,000.00	284,994.05	XXXXXXXXXX	284,994.05	284,994.05	XXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480					-		XXXXXXXXXX
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.</b>	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	34-309		11,987,781.42	11,734,921.15	-	11,734,921.15	11,600,151.22	134,053.23

**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
<b>(I) Type 1 District School Debt Service</b>	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
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999	-	-	-	-	-	XXXXXXXXXX
<b>Deferred Charges and Statutory (J) Expenditures - Local School -</b>	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
Expenditures - Local School - Excluded from "CAPS"	29-409	-	-	-	-	-	XXXXXXXXXX
<b>District School Purposes (Items (I) and (J) - (K) Excluded from "CAPS"</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399	11,987,781.42	11,734,921.15	-	11,734,921.15	11,600,151.22	134,053.23
<b>(L) Subtotal General Appropriations (Items (H-1) and (O))</b>	34-400	33,851,365.42	32,176,594.15	575,000.00	32,751,594.15	31,933,406.70	817,470.75
<b>(M) Reserve for Uncollected Taxes</b>	50-899	920,000.00	900,000.00	XXXXXXXXXX	900,000.00	900,000.00	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499	34,771,365.42	33,076,594.15	575,000.00	33,651,594.15	32,833,406.70	817,470.75

## 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
<b>(H-1) Total General Appropriations for</b>	34-299	21,863,584.00	20,441,673.00	575,000.00	21,016,673.00	20,333,255.48	683,417.52
Municipal Purposes within "CAPS"	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	2,410,268.00	1,858,193.79	-	1,858,193.79	1,794,049.49	64,144.30
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	763,367.00	723,046.51	-	713,046.51	643,137.58	69,908.93
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	1,273,316.42	2,701,283.80	-	2,701,283.80	2,701,283.80	-
<b>Total Operations Excluded from "CAPS"</b>	34-305	4,446,951.42	5,282,524.10	-	5,272,524.10	5,138,470.87	134,053.23
<b>(C) Capital Improvements</b>	44-999	880,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00	-
<b>(D) Municipal Debt Service</b>	45-999	6,085,830.00	5,167,403.00	-	5,177,403.00	5,176,686.30	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	46-999	575,000.00	284,994.05	XXXXXXXXXX	284,994.05	284,994.05	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	37-480	-	-	-	-	-	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of Local Finance Board</b>	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	50-899	920,000.00	900,000.00	XXXXXXXXXX	900,000.00	900,000.00	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	34,771,365.42	33,076,594.15	575,000.00	33,651,594.15	32,833,406.70	817,470.75

**DEDICATED ASSESSMENT BUDGET**

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

**DEDICATED ASSESSMENT BUDGET UTILITY**

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

**DEDICATED ASSESSMENT BUDGET UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Assessment Cash	53-101			
Deficit ( Utility Budget)	53-885			
<b>Total Utility Assessment Revenues</b>	<b>53-899</b>	-	-	-
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			
<b>Total Utility Assessment Appropriations</b>	<b>53-999</b>	-	-	-

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: Lower Columbia Park Donations, Developer's Escrow Funds, Recycling Program, Disposal of Forfeited Property, Celebration of Public Events Donations, Municipal Public Defender, Purchase Police Equipment, Forensic Laboratory Fees, Affordable Housing, Bandstand Improvements, Environmental Commission Contribution, Uniform Fire Safety Act Penalty Moneys, Lord Litel Farnstead Green Acres Program, Parking Offenses Adjudication Act, Downtown Beautification Committee, Deposal of Forfeited Property, Peppertone Park Trust Donations, Special Events Activities - PD run youth Programs, Accumulated Absences Affordable Housing, Board of Recreation, Community Development Block Grant Fund - Act of 1974, Storm Recovery Trust Fund, and Tree Preservation Program Donations,

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**

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025**

<b>ASSETS</b>	
Cash and Investments	12,583,015.31
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	4,874,556.13
Receivables with Offsetting Reserves:	<b>XXXXXXXX</b>
Taxes Receivable	300,807.09
Tax Title Lien Receivable	7,365.52
Property Acquired by Tax Title Lien Liquidation	180,500.00
Other Receivables	204,472.82
Deferred Charges Required to be in 2026 Budget	575,000.00
Deferred Charges Required to be in Budgets Subsequent to 2026	-
<b>Total Assets</b>	<b>18,725,716.87</b>

**LIABILITIES, RESERVES AND SURPLUS**

*Cash Liabilities	10,222,912.11
Reserves for Receivables	693,145.43
Surplus	8,315,422.87
<b>Total Liabilities, Reserves and Surplus</b>	<b>19,231,480.41</b>

School Tax Levy Unpaid	
Less: School Tax Deferred	
*Balance Included in Above *Cash Liabilities*	-

**COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS**

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	7,077,731.73	8,301,193.04
<b>CURRENT REVENUE ON A CASH BASIS:</b>	<b>XXXXXXXX</b>	<b>XXXXXXXX</b>
Current Taxes:*(Percentage Collected 2025: 99.51%, 2024: 99.64%)	81,717,918.86	79,632,303.48
Delinquent Taxes	345,407.61	261,510.99
Other Revenues and Additions to Income	17,431,824.14	12,680,147.73
<b>Total Funds</b>	<b>106,572,882.34</b>	<b>100,875,155.24</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>	<b>XXXXXXXX</b>	<b>XXXXXXXX</b>
Municipal Appropriations	33,651,594.15	31,079,596.14
School Taxes (Including Local and Regional)	48,742,691.00	47,423,918.00
County Taxes (Including Added Tax Amounts)	16,438,174.32	15,405,597.73
Special District Taxes		
Other Expenditures and Deductions from Income		153,311.64
<b>Total Expenditures and Tax Requirements</b>	<b>98,832,459.47</b>	<b>94,062,423.51</b>
Less: Expenditures to be Raised by Future Taxes	575,000.00	265,000.00
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>98,257,459.47</b>	<b>93,797,423.51</b>
<b>Surplus Balance, December 31</b>	<b>8,315,422.87</b>	<b>7,077,731.73</b>

\*Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2026 Budget**

Surplus Balance, December 31	8,315,422.87
Current Surplus Anticipated in 2026 Budget	4,659,998.00
<b>Surplus Balance Remaining</b>	<b>3,655,424.87</b>

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

2026

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

**CAPITAL BUDGET**

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.

No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

3 years. (Population under 10,000)

6 years. (Over 10,000 and all county governments)

years exceeding minimum time period.

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

**TOWNSHIP OF BERKELEY HEIGHTS  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

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

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

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

Local Unit **TOWNSHIP OF BERKELEY HEIGHTS**

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	
Sewer Plant Improvements	1	15,850,000.00			192,500.00		2,000,000.00	3,657,500.00	10,000,000.00
Manhole Rehabilitation & Storm Water	2	500,000.00							500,000.00
DPW Equipment Acquisition	3	655,000.00			5,000.00			150,000.00	500,000.00
Stream Cleaning and Maintenance	4	1,300,000.00			15,000.00			285,000.00	1,000,000.00
Vehicle Acquisitions	5	770,000.00			8,500.00			161,500.00	600,000.00
IT Acquisition	6	50,000.00							50,000.00
Improvements to Fire House	7	-							
Pubic Safety Equipment Acquisition	8	1,071,900.00			3,595.00			68,305.00	1,000,000.00
Road and side walk Improvements	9	10,400,000.00			20,000.00			380,000.00	10,000,000.00
Document Scanning	10	30,000.00							30,000.00
Radio Equipments	11	175,000.00			5,175.00			69,825.00	100,000.00
Building Improvements	12	580,000.00			4,000.00			76,000.00	500,000.00
Acquisition of Fire Apparatus	13	1,250,000.00		50,000.00					1,200,000.00
		-							
		-							
		-							
		-							
		-							
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	32,631,900.00	-	50,000.00	253,770.00	-	2,000,000.00	4,848,130.00	25,480,000.00

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

Local Unit TOWNSHIP OF BERKELEY HEIGHTS

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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<b>TOTAL - THIS PAGE</b>	XXXXX	-	-	-	-	-	-	-	-

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

Local Unit TOWNSHIP OF BERKELEY HEIGHTS

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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<b>TOTAL - ALL PROJECTS</b>	XXXXX	32,631,900.00	-	50,000.00	253,770.00	-	2,000,000.00	4,848,130.00	25,480,000.00

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

Local Unit

**TOWNSHIP OF BERKELEY HEIGHTS**

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
Sewer Plant Improvements	1	15,850,000.00		5,850,000.00	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
Manhole Rehabilitation & Storm Water	2	500,000.00			100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
DPW Equipment Acquisition	3	655,000.00		20,000.00					
Stream Cleaning and Maintenance	4	1,300,000.00		300,000.00					
Vehicle Acquisitions	5	770,000.00		170,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
IT Acquisition	6	50,000.00		-	10,000.00	10,000.00			
Improvements to Fire House	7	-							
Pubic Safety Equipment Acquisition	8	1,071,900.00			200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
Road and side walk Improvements	9	10,400,000.00			2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Document Scanning	10	30,000.00			30,000.00				
Radio Equipments	11	175,000.00				70,000.00	105,000.00		
Building Improvements	12	580,000.00			60,000.00	60,000.00			
Acquisition of Fire Apparatus	13	1,250,000.00		50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
		-							
		-							
		-							
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		-							
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	32,631,900.00	<b>XXXXXXXXXX</b>	6,390,000.00	17,550,000.00	17,590,000.00	17,555,000.00	17,450,000.00	17,450,000.00



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

Local Unit

TOWNSHIP OF BERKELEY HEIGHTS

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 2029	5e 2030	5f 2031
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<b>TOTAL - ALL PROJECTS</b>	XXXXX	32,631,900.00	XXXXXXXXXX	6,390,000.00	17,550,000.00	17,590,000.00	17,555,000.00	17,450,000.00	17,450,000.00

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

Local Unit TOWNSHIP OF BERKELEY HEIGHTS

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
Sewer Plant Improvements	15,850,000.00	192,500.00		792,500.00		1,000,000.00				
Manhole Rehabilitation & Storm Water	500,000.00			25,000.00						
DPW Equipment Acquisition	655,000.00	5,000.00		32,750.00						
Stream Cleaning and Maintenance	1,300,000.00	15,000.00		65,000.00						
Vehicle Acquisitions	770,000.00	8,500.00		38,500.00						
IT Acquisition	50,000.00			2,500.00						
Improvements to Fire House	-			-						
Pubic Safety Equipment Acquisition	1,071,900.00	3,595.00	50,000.00	53,595.00						
Road and side walk Improvements	10,400,000.00	20,000.00		520,000.00		3,000,000.00				
Document Scanning	30,000.00			1,500.00						
Radio Equipments	175,000.00	69,825.00		8,750.00						
Building Improvements	580,000.00	4,000.00		29,000.00						
Acquisition of Fire Apparatus	1,250,000.00			62,500.00						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
<b>TOTAL - THIS PAGE</b>	<b>32,631,900.00</b>	<b>318,420.00</b>	<b>50,000.00</b>	<b>1,631,595.00</b>	<b>-</b>	<b>4,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>





**SECTION 2 - UPON ADOPTION FOR YEAR 2026**

**RESOLUTION**

Be it Resolved by the COUNCIL MEMBERS of the TOWNSHIP  
of BERKELEY HEIGHTS, County of UNION 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) \$ 15,828,495.21 (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) \$ 1,737,267.48 (Item 5 Below) Minimum Library Tax

**RECORDED VOTE**  
(Insert last name)

	<b>Ayes</b>	<b>Nays</b>		<b>Abstained</b>	
	<b>Absent</b>				

<b>SUMMARY OF REVENUES</b>			
1. General Revenues			
Surplus Anticipated		08-100	\$ 4,659,998.00
Miscellaneous Revenues Anticipated		13-099	\$ 12,240,113.73
Receipts from Delinquent Taxes		15-499	\$ 305,491.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)			07-190
			\$ 15,828,495.21
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
			\$ 1,737,267.48
<b>Total Revenues</b>			13-299
			\$ 34,771,365.42

## SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 19,483,694.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 2,379,890.00
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 4,446,951.42
(c) Capital Improvements	44-999	\$ 880,000.00
(d) Municipal Debt Service	45-999	\$ 6,085,830.00
(e) Deferred Charges - Municipal	46-999	\$ 575,000.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 920,000.00
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	<b>\$ 34,771,365.42</b>

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 BERKELEY HEIGHTS 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				Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
<b>Summary of Program</b>					Down Payments on Improvements	54-902-2				-
Year Referendum Passed/Implemented:					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Rate Assessed:					Payment of Bond Principal	54-920-2				xxxxxxxxxx
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Total Tax Collected to date:					Interest on Bonds	54-930-2				xxxxxxxxxx
Total Expended to date:					Interest on Notes	54-935-2				xxxxxxxxxx
Total Acreage Preserved to date:					Reserve for Future Use	54-950-2				-
Recreation land preserved in 2025:					Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2025:										



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

Contracting Unit: TOWNSHIP OF BERKELEY HEIGHTS

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