

2025 MUNICIPAL BUDGET

Municipal Budget of the _____ Township of winfield Township, County of Union for the Fiscal Year 2025

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

15th day of April, 2025

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 16th day of April, 2025

DocuSigned by:
Melanie Slowik
6026411480014... Clerk
12 Gulfstream Ave
Address
winfield, NJ 07036
Address
908-925-3850
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 14th day of April, 2025

DocuSigned by:
Steven Wilkatz
C19706A17A0E139 Registered Municipal Accountant
Pompton Lakes, NJ 07442 Address
401 Wanaque Ave Address
973-835-7900 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 15th day of April, 2025

DocuSigned by:
CAMERON KENG
F508AC12D3AF4CF... 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: winfield Township

Year Ending: December 31, 2024

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.

04/16/2025
Date

DocuSigned by:
Melanie Slowik
Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

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

 Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County,
 - f) and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- g) In all applicable signature lines, insert the email address of the applicable official.
- h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
 Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via
 - i) the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included).**
 Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the
 - j) FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**
- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
 On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special
 - m) 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 2024 to 2025 "Data Rollover" Process

- a) Download from FAST or have saved on your computer the 2024 adopted budget workbook.

b) On the 2025 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 2024 adopted excel budget from your computer.

Once the 2024 adopted budget is selected, the function runs automatically. **WARNING: The functionality may cause the screen to**

e) **briefly flash rapidly.**

Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same

f) as the current fund process.

g) Once complete, review the 2025 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 2024, the budget data may not migrate properly to the 2025 budget template.

Information Required for Municipal Budget Document:

Municipal Budget Version 2025.0

Responses and Data

Name and County of Municipality
 Full Name of Municipality
 County of Municipality
 Name of Municipality
 Type
 Governing Body Type
 Location
 Address
 Address
 Phone
 Fax
 Clerk
 Tax Collector
 Chief Financial Officer
 Registered Municipal Accountant
 Municipal Attorney
 Newspaper
 Date of Introduction
 Date of Advertisement
 Date of Public Hearing
 Time of Public Hearing
 Net Valuation Taxable Current
 Net Valuation Taxable Prior

Winfield Township, Union County
 TOWNSHIP OF WINFIELD
 UNION
 WINFIELD
 TOWNSHIP
 COMMITTEEPERSONS
 Township of Winfield
 12 Gulfstream Avenue
 Winfield
 908-925-3850
 908-925-4526

Cert #

Melanie Slowik
 Cameron Keng
 Cameron Keng
 Steven Wielkotz
 Robert Renaud

T-8546
 N-1629
 CR-00413

The Home News Tribune

Day	Month
15th	April
23rd	April
5th	May

7:00

16,566,700
 16,566,700

Budget Year	2025	Budget Year Type:	Calendar Year
--------------------	-------------	--------------------------	----------------------

Municipal Code	2021
----------------	------

How many utilities does municipality have?*	0
Utility #	Utility Type
Utility 1	
Utility 2	
Utility 3	
Utility 4	
Utility 5	
Utility 6	
Utility Assessment (Tab 37)	
Utility Assessment (Tab 38)	

*Select "0" if you do not have any utilities.

Capital Impr
of Years
Beginning Year
Ending Year

Page Count - Standard or Expanded:		Start with "Standard" and move to "Expai
Grant Revenues (Sheet 9)	Standard	"Standard" will provide two (2) sheets for Grant R
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 Genera
Grant Appropriations (Sheet 24)	Standard	"Standard" will provide three (3) sheets for Grant ,
Capital Improvements (Sheets 40b, 40c, 40d)	Standard	"Standard" will provide three (3) sheets per section

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



Date of Original Appt.

8/16/2021

Calendar or State Fiscal

Movement Program

6

2025

2030

ended" only as needed.

venues.

pecial Items of Revenue.

l Appropriations.

Appropriations.

n.

2025 Municipal Budget

of the TOWNSHIP of WINFIELD County of
 UNION for the fiscal year 2025.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2025	2024	2024
1. Surplus	135,000.00	135,000.00	
2. Total Miscellaneous Revenues	255,079.48	611,211.24	
3. Receipts from Delinquent Taxes			
4. a) Local Tax for Municipal Purposes	1,993,871.70	1,879,566.65	
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	1,993,871.70	1,879,566.65	
Total General Revenues	2,383,951.18	2,625,777.89	

Summary of Appropriations	2025 Budget	Final 2024 Budget
1. Operating Expenses: Salaries & Wages	1,196,558.00	1,160,464.42
Other Expenses	780,089.48	958,273.47
2. Deferred Charges & Other Appropriations	371,803.70	308,040.00
3. Capital Improvements	35,500.00	199,000.00
4. Debt Service (Include for School Purposes)		
5. Reserve for Uncollected Taxes		
Total General Appropriations	2,383,951.18	2,625,777.89
Total Number of Employees		

2025 Dedicated		Utility Budget		
Summary of Revenues	Anticipated			
	2025	2024	2024	
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2025 Dedicated		Utility Budget		
Summary of Revenues	Anticipated			
	2025	2024	2024	
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2025 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		2025		2024
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2025 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2025 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2025 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				

Total Appropriations				
Total Number of Employees				

Balance of Outstanding Debt				
		General		
Interest				
Principal				
Outstanding Balance				

Balance of Outstanding Debt				
Interest				
Principal				
Outstanding Balance				

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2025 MUNICIPAL BUDGET**

		YEAR 2025	YEAR 2024
1	Total General Appropriations for 2025 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	2,383,951.18	XXXXXXXXXXXX
2	Local District School Tax		1,789,021.00
	Actual		
	Estimate	1,800,000.00	XXXXXXXXXXXX
3	Regional School District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
4	Regional High School Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
5	County Tax		63,439.35
	Actual		
	Estimate	67,000.00	XXXXXXXXXXXX
6	Special District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
7	Municipal Open Space		
	Actual		
	Estimate		XXXXXXXXXXXX
8	Municipal Arts and Culture		
	Actual		
	Estimate		XXXXXXXXXXXX
9	Total General Appropriations & Other Taxes	4,250,951.18	
#	Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5)	390,079.48	
#	Cash Required from 2025 to Support Local Municipal Budget and Other Taxes	3,860,871.70	
#	Amount of Item 11 divided by 100.00%		
	equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	3,860,871.70	
<u>Analysis of Item 12:</u>			
	Local School District Tax (Line 2 Above)	1,800,000.00	
	Regional School District Tax (Line 3 Above)	-	
	Regional High School Tax (Line 4 Above)	-	
	County Tax (Line 5 Above)	67,000.00	
	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	1,993,871.70	
	Total Amount (Line 12)	3,860,871.70	
#	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	-	
<u>Computation of "Tax in Local Municipal Budget"</u>			
	Item 1 - Total General Appropriations	2,383,951.18	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	-	
	Subtotal	2,383,951.18	
	Less: Item 10 - Total Anticipated Revenues	390,079.48	
	Amount to Be Raised by Taxation in Municipal Budget	1,993,871.70	

Local Tax for Municipal Purpose	1,993,871.70
Addition to Local District School Tax	
Minimum Library Tax	

TOWNSHIP OF WINFIELD

SUMMARY OF 2025 BUDGET

Total Budget	2,383,951.18	100.0%	Future Budget Projections					
			2026	2027	2028	2029	2030	
Employee Costs:								
Salaries & Wages								
Sheet 17	1,196,558.00		102.00%	1,220,489.16	1,244,898.94	1,269,796.92	1,295,192.86	1,321,096.72
Sheet 25	-		102.00%	-	-	-	-	-
Total	<u>1,196,558.00</u>			<u>1,220,489.16</u>	<u>1,244,898.94</u>	<u>1,269,796.92</u>	<u>1,295,192.86</u>	<u>1,321,096.72</u>
Social Security								
Sheet 19	47,000.00		102.00%	47,940.00	48,898.80	49,876.78	50,874.31	51,891.80
Pensions etc.								
Sheet 19	20,375.00		102.00%	20,782.50	21,198.15	21,622.11	22,054.56	22,495.65
Sheet 19	290,352.00		105.00%	304,869.60	320,113.08	336,118.73	352,924.67	370,570.90
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	236,457.00		106.00%	250,644.42	265,683.09	281,624.07	298,521.51	316,432.81
Direct Employee Costs	<u>1,790,742.00</u>	75.1%						
General Liability Insurance								
Sheet 14	<u>186,359.00</u>	7.8%						
Debt Service:								
Sheet 27	-	0.0%						
Reserve for Uncollected Taxes:								
Sheet 29	-	0.0%						
Capital Funds:								
Sheet 26a	<u>35,500.00</u>	1.5%						
Deferred Charges:								
Sheet 28	-	0.0%						
Grants:								
Sheet 25 (less Salaries & Wages above)	<u>6,879.48</u>	0.3%						
All Other Departmental OE's:								
Various Line Items	<u>364,470.70</u>	15.3%	102.00%	371,760.11	379,195.32	386,779.22	394,514.81	402,405.10
Projected Budget Totals				<u>2,216,485.79</u>	<u>2,279,987.37</u>	<u>2,345,817.84</u>	<u>2,414,082.72</u>	<u>2,484,892.97</u>

TOWNSHIP OF WINFIELD 2025 BUDGET FUNDING

Budget Funding:	
Fund Balance	135,000.00
Local Revenues	54,427.00
State Aid	193,773.00
Grants	6,879.48
Delinquent Tax	-
Local Purpose Tax	1,993,871.70
	2,383,951.18
Ratables	16,566,700
Tax Rate	12.035
Increase	0.689

Project Tax Results				
2026	2027	2028	2029	2030
	25,000.00	50,000.00	75,000.00	100,000.00
	150,000.00	300,000.00	450,000.00	600,000.00
2,216,485.79	2,104,987.37	1,995,817.84	1,889,082.72	1,784,892.97
2,216,485.79	2,279,987.37	2,345,817.84	2,414,082.72	2,484,892.97
24,566,700	32,566,700	40,566,700	48,566,700	56,566,700
9.022	6.464	4.920	3.890	3.155
(3.013)	(2.559)	(1.544)	(1.030)	(0.734)

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	135,000.00	135,000.00	-	0.00%
Local	54,427.00	54,427.00	-	0.00%
State Aid	193,773.00	212,786.77	(19,013.77)	-8.94%
State & Federal Grants	6,879.48	343,997.47	(337,117.99)	-98.00%
Delinquent Tax	-	-	-	#DIV/0!
Local Purpose Tax	1,993,871.70	1,879,566.65	114,305.05	6.08%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	2,383,951.18	2,625,777.89	(241,826.71)	-9.21%
APPROPRIATIONS				
Salaries & Wages	1,196,558.00	1,160,464.42	36,093.58	3.11%
Other Expenses	773,210.00	798,276.00	(25,066.00)	-3.14%
Statutory & Deferred Charges	371,803.70	308,040.00	63,763.70	20.70%
State & Federal Grants	6,879.48	343,997.47	(337,117.99)	-98.00%
Capital (without grants)	35,500.00	15,000.00	20,500.00	136.67%
Debt Service	-	-	-	#DIV/0!
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	-	-	-	#DIV/0!
TOTAL APPROPRIATIONS	2,383,951.18	2,625,777.89	(241,826.71)	-0.0921
Adopted Emergencies		-		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	1,993,871.70	1,879,566.65	114,305.05	6.08%
Local Tax Rate	12.0354	11.3460	0.6894	6.08%
Assessed Valuation	16,566,700	16,566,700	-	0.00%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP 2.50%	CAP COLA	1,993,871.70 MAX	1,993,871.70 ACTUAL
CAP Base from Prior Year	2,238,780.42	2,238,780.42	(0.00)	+ OR ()
Rate Applied	2.50%	3.50%		
Allowable CAP	2,294,749.93	2,317,137.73		Must be zero or () to Introduce Budget
Additions:				
See Sheet 3b	121,394.58	121,394.58		
Other				
Total CAP Allowable	2,416,144.51	2,438,532.31		
Budget Expenditures Sheet 19	2,313,011.70	2,313,011.70		
Remaining or (Excess)	103,132.81	125,520.61		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	177,826.24	224,745.84	(46,919.60)
Used to Fund Budget	135,000.00	135,000.00	-
Remaining Balance	42,826.24	89,745.84	(46,919.60)

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	100.00%	100.00%	0.00%
Used for Reserve for Taxes	100.00%	100.00%	0.00%
Remaining	0.00%	0.00%	0.00%

TOWNSHIP OF WINFIELD

SUMMARY OF TAX RATES

LEVY CHANGE PER VARIOUS ASSESSED VALUES

	Estimated 2025		Actual 2024		Change	%	Property Assessment	Estimated 2025		Actual 2024		Total Tax Change	Local Tax Change
	Levy Amount	Rate	Levy Amount	Rate				Total Tax	Local Tax	Total Tax	Local Tax		
COUNTY:													
County Tax (General)	64,400.00	0.389	60,953.67	0.368	0.021	5.63%	100,000.00	23,305.01	12,035.42	22,528.00	11,346.00	777.01	689.42
County Library	-	-	-	-	-	#DIV/0!	125,000.00	29,131.27	15,044.27	28,160.00	14,182.50	971.27	861.77
County Health	-	-	-	-	-	#DIV/0!	150,000.00	34,957.52	18,053.13	33,792.00	17,019.00	1,165.52	1,034.13
County Open Space	2,600.00	0.016	2,485.68	0.015	0.001	4.63%	175,000.00	40,783.77	21,061.98	39,424.00	19,855.50	1,359.77	1,206.48
Total All County Levies	67,000.00	0.404	63,439.35	0.383	0.021	5.59%	200,000.00	46,610.03	24,070.84	45,056.00	22,692.00	1,554.03	1,378.84
							225,000.00	52,436.28	27,079.69	50,688.00	25,528.50	1,748.28	1,551.19
SCHOOLS:							250,000.00	58,262.53	30,088.55	56,320.00	28,365.00	1,942.53	1,723.55
Local School	1,800,000.00	10.865	1,789,021.00	10.799	0.066	0.61%	275,000.00	64,088.79	33,097.40	61,952.00	31,201.50	2,136.79	1,895.90
Regional School	-	-	-	-	-	#DIV/0!	300,000.00	69,915.04	36,106.26	67,584.00	34,038.00	2,331.04	2,068.26
Regional High School	-	-	-	-	-	#DIV/0!	325,000.00	75,741.29	39,115.11	73,216.00	36,874.50	2,525.29	2,240.61
							350,000.00	81,567.55	42,123.97	78,848.00	39,711.00	2,719.55	2,412.97
Additional Local School							375,000.00	87,393.80	45,132.82	84,480.00	42,547.50	2,913.80	2,585.32
School Debt Service	-	-	-	-	-	#DIV/0!	400,000.00	93,220.05	48,141.67	90,112.00	45,384.00	3,108.05	2,757.67
							425,000.00	99,046.31	51,150.53	95,744.00	48,220.50	3,302.31	2,930.03
							450,000.00	104,872.56	54,159.38	101,376.00	51,057.00	3,496.56	3,102.38
SPECIAL DISTRICTS:							475,000.00	110,698.81	57,168.24	107,008.00	53,893.50	3,690.81	3,274.74
Special District Tax	-	-	-	-	-	#DIV/0!	500,000.00	116,525.07	60,177.09	112,640.00	56,730.00	3,885.07	3,447.09
LOCAL PURPOSE TAX	1,993,871.70	12.035	1,879,566.65	11.346	0.689	6.08%	600,000.00	139,830.08	72,212.51	135,168.00	68,076.00	4,662.08	4,136.51
Municipal Library	-	-	-	-	-	#DIV/0!	750,000.00	174,787.60	90,265.64	168,960.00	85,095.00	5,827.60	5,170.64
Municipal Open Space	-	-	-	-	-	#DIV/0!	1,000,000.00	233,050.14	120,354.19	225,280.00	113,460.00	7,770.14	6,894.19
Arts and Cultural	-	0	-	-	-	#DIV/0!	1,250,000.00	291,312.67	150,442.73	281,600.00	141,825.00	9,712.67	8,617.73
TOTAL ALL LEVIES	<u>3,860,871.70</u>	<u>23.305</u>	<u>3,732,027.00</u>	<u>22.528</u>	<u>0.777</u>	<u>0.03449</u>	1,500,000.00	349,575.21	180,531.28	337,920.00	170,190.00	11,655.21	10,341.28
NET VALUATION TAXABLE	<u>16,566,700</u>		<u>16,566,700</u>										

2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF WINFIELD

COUNTY: UNION

Robert F. Reilly	December 31, 2025
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
Robert F. Reilly	12/31/2025
Adam D. Koomer	12/31/2026
Joseph Byrne	12/31/2027

Municipal Officials	
Melanie Slowik	8/16/2021
Municipal Clerk	Date of Orig. Appt.
Cameron Keng	T-8546
Tax Collector	Cert. No.
Cameron Keng	N-1629
Chief Financial Officer	Cert. No.
Steven Wielkotz	CR-00413
Registered Municipal Accountant	Lic. No.
Robert Renaud	
Municipal Attorney	

Official Mailing Address of Municipality

 Township of Winfield

 12 Gulfstream Avenue

 Winfield

Fax #: 908-925-4526

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of WINFIELD, County of UNION for the Fiscal Year 2025

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2025;

Be it Further Resolved, that said Budget be published in the The Home News Tribune

in the issue of April 23rd, 2025

The Governing Body of the TOWNSHIP of WINFIELD does hereby approve the following as the Budget for the year 2025:

RECORDED VOTE

(Insert Last Name)

Ayes

Robert F. Reilly
Adam D. Koomer
Joseph Byrne

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMITTEEPERSONS of the TOWNSHIP of WINFIELD, County of UNION, on April 15th, 2025.

A Hearing on the Budget and Tax Resolution will be held at Township of Winfield, on May 5th, 2025 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2025 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2025
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)}	2,313,011.70
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	70,939.48
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	70,939.48
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	-
100.00%	Percent of Tax Collections
Building Aid Allowance 2025 - \$	for Schools-State Aid 2024 - \$
4. Total General Appropriations (Item 9, Sheet 29)	2,383,951.18
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	390,079.48
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)	1,993,871.70
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	2,625,777.89	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	2,625,777.89	-	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	2,484,866.72	-	-	-	-	-	-
Reserved	154,987.87	-	-	-	-	-	-
Unexpended Balances Canceled		-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	2,639,854.59	-	-	-	-	-	-
Overexpenditures *	14,076.70	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2024	2,610,777.89	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	2,294,749.93
Subtotal	2,610,777.89		
Exceptions Less:		Additions:	
Total Other Operations		New Construction (Assessor Certification)	-
Total Uniform Construction Code		2023 Cap Bank Available	82,863.46
Total Interlocal Service Agreement	28,000.00	2024 Cap Bank Available	38,531.12
Total Additional Appropriations			
Total Capital Improvements	199,000.00		
Total Debt Service		Total Additions	121,394.58
Transferred to Board of Education			
Type I School Debt		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	2,416,144.51
Total Public & Private Programs	144,997.47		
Judgements			
Total Deferred Charges		Additional Increase to COLA rate. 3.5%	
Cash Deficit		Amount of Increase allowable. 1.0%	22,387.80
Reserve for Uncollected Taxes			
Total Exceptions	371,997.47		
Amount on Which CAP is Applied	2,238,780.42	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	2,438,532.31
2.5% CAP	55,969.51		
Allowable Operating Appropriations before		Total General Appropriations for Municipal Purposes	2,313,011.70
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	2,294,749.93	(Sheet 19, H-1)	
		Over or (Under) Appropriations Cap	(125,520.61)

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 - 2025	<u>\$ 289,257.00</u>
--	----------------------

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>63,000.00</u>
-------------------------------------	------------------

<u>226,257.00</u>

Budgeted Group Insurance - Inside CAP	<u>226,257.00</u>
---------------------------------------	-------------------

Budgeted Group Insurance - Utilities	<u> </u>
--------------------------------------	---------------------------

Budgeted Group Insurance - Outside CAP	<u> </u>
--	---------------------------

TOTAL	<u><u>226,257.00</u></u>
--------------	---------------------------------

Instead of receiving Health Benefits, 2 employees have elected an opt-out for 2025. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u><u>\$ 10,200.00</u></u>

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	1,879,566.65
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	<u>1,879,566.65</u>
Plus 2% CAP Increase	<u>37,591.33</u>
ADJUSTED TAX LEVY	<u>1,917,157.98</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>1,917,157.98</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	1,917,157.98
Exclusions:	
Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	
Allowable Pension Obligations Increases	44,466.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	20,500.00
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	
Add Total Exclusions	<u>64,966.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	
ADJUSTED TAX LEVY	<u>1,982,123.98</u>
Additions:	
New Ratables - Increase for new construction	-
Prior Year's Local Purpose Tax Rate (per \$100)	-
New Ratable Adjustment to Levy	-
Amounts approved by Referendum	
Levy CAP Bank Applied	11,747.72
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	<u>1,993,871.70</u>
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES	<u>1,993,871.70</u>
OVER OR (UNDER) 2% LEVY CAP	<u>(0.00)</u>
(must be equal or under for Introduction)	

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

###

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025)	
Amount Used in CY 2025	
Balance to Expire	-

###

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2026)	11,768
Amount Used in CY 2025	11,747
Balance to Carry Forward (CY 2026)	21

###

Maximum Allowable Amount to be Raised by Taxation	1,879,568
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2027)	1,879,567
Amount Used in CY 2025	1
Balance to Carry Forward (CY 2026 - CY2027)	-

2025

Maximum Allowable Amount to be Raised by Taxation	1,993,872
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	1,993,872
	0

Total Levy CAP Bank

21

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
1. Surplus Anticipated	08-101	135,000.00	135,000.00	135,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	135,000.00	135,000.00	135,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103			
Other	08-104			
Fees and Permits	08-105	7,500.00	7,500.00	9,820.00
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	16,000.00	16,000.00	17,344.38
Other	08-109			
Interest and Costs on Taxes	08-112			
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	8,000.00	8,000.00	8,021.35
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	31,500.00	31,500.00	35,185.73

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services -				
Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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
N.J. Transportation Trust Fund Authority Act	10-584		184,000.00	184,000.00
Clean Communities Program	10-602	4,000.00	4,000.00	4,000.00
Recycling Tonnage Grant	10-569	1,708.26	401.59	401.59
Union County Infrastructure Grant	10-877		15,000.00	15,000.00
N.J. Division of Criminal Justice - Body Armor Grant	10-505	1,171.22	1,139.88	1,139.88
Alcohol Education and Rehabilitation Fund	10-501			-
ARP - Assistance to Firefighters Grant	10-712			-
Body Worn Camera Grant	10-502		24,456.00	24,456.00
Department of Community Affairs - Playground Grant	10-671		100,000.00	100,000.00
				-
Stormwater Assistance Grant	10-564		15,000.00	15,000.00
				-
				-
				-
				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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	6,879.48	343,997.47	343,997.47

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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	22,927.00	22,927.00	23,206.10

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Summary of Revenues				
	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	135,000.00	135,000.00	135,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Total Section A: Local Revenues	08-001	31,500.00	31,500.00	35,185.73
Total Section B: State Aid Without Offsetting Appropriations	09-001	193,773.00	212,786.77	213,746.53
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	6,879.48	343,997.47	343,997.47
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	22,927.00	22,927.00	23,206.10
Total Miscellaneous Revenues	13-099	255,079.48	611,211.24	616,135.83
4. Receipts from Delinquent Taxes	15-499			
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	390,079.48	746,211.24	751,135.83
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	1,993,871.70	1,879,566.65	XXXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	1,993,871.70	1,879,566.65	1,879,685.14
7. Total General Revenues	13-299	2,383,951.18	2,625,777.89	2,630,820.97

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS:						-		-
ADMINISTRATIVE AND EXECUTIVE	20-100					-		-
Salaries & Wages	20-100	1	104,448.00	102,400.00		102,400.00	107,755.51	*
Other Expenses	20-100	2	45,900.00	45,000.00		45,000.00	32,329.81	12,670.19
FINANCIAL ADMINISTRATION	20-130					-		-
Salaries & Wages	20-130	1	45,602.00	41,200.00		41,200.00	45,770.58	*
Other Expenses	20-130	2	18,870.00	18,500.00		18,500.00	17,285.00	1,215.00
COLLECTION OF TAXES	20-145					-		-
Salaries & Wages	20-145	1	4,000.00	3,800.00		3,800.00		3,800.00
Other Expenses	20-145	2	102.00	100.00		100.00		100.00
ASSESSMENT OF TAXES	20-150					-		-
Salaries & Wages	20-150	1	6,528.00	6,400.00		6,400.00	6,429.59	*
Other Expenses	20-150	2	1,020.00	1,000.00		1,000.00		1,000.00
LEGAL SERVICES AND COSTS	20-155					-		-
Other Expenses	20-155	2	19,380.00	19,000.00		19,000.00	17,313.00	1,687.00
ENGINEERING SERVICES AND COSTS	20-165					-		-
Other Expenses	20-165	2				-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE:						-		-
Other Insurance - Premiums	23-210	2	186,359.00	182,705.00		182,705.00	172,388.65	10,316.35
Employee Group Health Insurance	23-220	2	226,257.00	221,821.00		221,821.00	214,847.28	6,973.72
Health Insurance Waiver	23-222	2	10,200.00	10,000.00		10,000.00	9,583.00	417.00
PUBLIC SAFETY :						-		-
POLICE	25-240					-		-
Salaries and Wages	25-240	1	987,500.00	958,454.42		958,454.42	921,134.56	37,319.86
Salaries and Wages -ARP LFRF Funds	25-240	1				-		-
Other Expenses	25-240	2	65,450.00	73,450.00		73,450.00	60,476.20	12,973.80
Purchase of Police Vehicle	25-240	2		30,000.00		30,000.00	14,172.93	15,827.07
EMERGENCY MANAGEMENT	25-252					-		-
Salaries and Wages	25-252	1	306.00	300.00		300.00	216.83	83.17
Other Expenses	25-252	2	8,160.00	8,000.00		8,000.00	3,115.90	4,884.10
FIRST AID ORGANIZATION CONTRIBUTION R.S. 40	25-260	2	7,140.00	7,000.00		7,000.00		7,000.00
FIRE	25-265					-		-
Other Expenses	25-265	2	21,000.00	21,000.00		21,000.00	19,986.10	1,013.90
UNIFORM FIRE SAFETY	25-265					-		-
Other Expenses	25-265	2	1,020.00	1,000.00		1,000.00	877.45	122.55
MUNICIPAL PROSECUTOR	25-275					-		-
Salaries and Wages	25-275	1	4,000.00	4,000.00		4,000.00	3,320.15	679.85

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court	43-490					-		-
Salaries & Wages	43-490	1	30,700.00	30,700.00		30,700.00	29,055.92	1,644.08
Other Expenses	43-490	2	8,200.00	8,200.00		8,200.00	4,897.56	3,302.44
						-		-
Public Defender (P.L. 1997, C.256)	43-495					-		-
Salaries & Wages	43-495	1				-		-
Other Expenses	43-495	2	3,200.00	3,200.00		3,200.00	2,750.00	450.00
						-		-
PUBLIC WORKS:						-		-
SUPERINTENDENT OF PUBLIC WORKS	26-300					-		-
Salaries & Wages	26-300	1				-		-
Other Expenses	26-300	2	1,020.00	1,000.00		1,000.00		1,000.00
RECYCLING:	26-305					-		-
Other Expenses	26-305	2	43,860.00	43,000.00		43,000.00	39,419.67	3,580.33
BUILDINGS AND GROUNDS	26-310					-		-
Other Expenses	26-310	2	14,280.00	14,000.00		14,000.00	16,139.59	*
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND WELFARE:						-		-
BOARD OF HEALTH	27-330					-		-
Salaries & Wages	27-330	1	4,386.00	4,300.00		4,300.00		4,300.00
Other Expenses	27-330	2	9,000.00	9,000.00		9,000.00	600.00	8,400.00
BOARD OF HEALTH	27-330					-		-
Other Expenses	27-330					-		-
O.S.H.A. (N.J.S.A. 40A:4-45.3 & 4)	27-330	2				-		-
DOG REGULATION	27-340					-		-
Other Expenses	27-340	2	4,200.00	4,200.00		4,200.00	3,333.30	866.70
SENIOR CITIZEN TRANSPORTATION	27-365					-		-
Other Expenses	27-365	2	500.00	500.00		500.00	34.01	465.99
						-		-
LIBRARY SERVICES:						-		-
LIBRARY SERVICES R.S. 40:54-29.1	29-392					-		-
Other Expenses	29-392	2	2,000.00	2,000.00		2,000.00	2,280.00	*
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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	9,088.00	8,910.00		8,910.00	8,004.90	905.10
Other Expenses	22-195	2	1,020.00	1,000.00		1,000.00		1,000.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
CELEBRATION OF PUBLIC EVENTS, ANNIVERSARY						-		-
OR HOLIDAY	30-420					-		-
Other Expenses	30-420	2	510.00	500.00		500.00	500.00	-
						-		-
						-		-
						-		-
RESERVE FOR RETIREMENT & SICK TIME	30-415	2	5,100.00	5,000.00		5,000.00		5,000.00
						-		-
UTILITY EXPENSES/BULK PURCHASES:						-		-
STREET LIGHTING	31-435	2	18,360.00	18,000.00		18,000.00	17,452.28	547.72
UTILITIES	31-460	2	22,440.00	22,000.00		22,000.00	17,630.17	4,369.83
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		1,941,106.00	1,930,640.42	-	1,930,640.42	1,789,099.94	153,915.75
B. Contingent	35-470	2	102.00	100.00	XXXXXXXXXX	100.00		100.00
Total Operations Including Contingent - within "CAPS"	34-201		1,941,208.00	1,930,740.42	-	1,930,740.42	1,789,099.94	154,015.75
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	1,196,558.00	1,160,464.42	-	1,160,464.42	1,121,688.04	48,732.06
Other Expenses (Including Contingent)	34-201	2	744,650.00	770,276.00	-	770,276.00	667,411.90	105,283.69

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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
OVEREXPENDITURE OF APPROPRIATIONS	46-894		14,076.70		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 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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		20,375.00	19,975.00		19,975.00	19,975.00	-
Social Security System (O.A.S.I.)	36-472		47,000.00	47,000.00		47,000.00	48,701.43	*
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		290,352.00	241,065.00		241,065.00	241,065.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477					-		-
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		371,803.70	308,040.00	-	308,040.00	309,741.43	-
(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		2,313,011.70	2,238,780.42	-	2,238,780.42	2,098,841.37	154,015.75

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee							
Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
IMPLEMENTATION OF 911 SERVICES	42-115					-		-
CONTRACTUAL	42-115	2	28,560.00	28,000.00		28,000.00	27,027.88	972.12
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
Total Interlocal Municipal Service Agreements	42-999	28,560.00	28,000.00	-	28,000.00	27,027.88	972.12	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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	XXXXXXXXXX
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303	-	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
						-	-	-
Clean Communities Program	41-602	2	4,000.00	4,000.00		4,000.00	4,000.00	-
Stormwater Assistance Grant	41-564	2		15,000.00		15,000.00	15,000.00	-
Recycling Tonnage Grant	41-569	2	1,708.26	401.59		401.59	401.59	-
						-	-	-
Body Armor Replacement Grant	41-505	2	1,171.22	1,139.88		1,139.88	1,139.88	-
						-	-	-
Department of Community Affairs - Playground Grant	41-671	2		100,000.00		100,000.00	100,000.00	-
						-	-	-
Union County Infrastructure Grant	41-877	2		15,000.00		15,000.00	15,000.00	-
						-	-	-
ARP - Assistance to Firefighters Grant	41-712	2				-	-	-
						-	-	-
Body Worn Camera Grant	41-502	2		24,456.00		24,456.00	24,456.00	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS" (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	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		6,879.48	159,997.47	-	159,997.47	159,997.47	-
Total Operations - Excluded from "CAPS"	34-305		35,439.48	187,997.47	-	187,997.47	187,025.35	972.12
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	35,439.48	187,997.47	-	187,997.47	187,025.35	972.12

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(C) Capital Improvements - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865			184,000.00		184,000.00	184,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		35,500.00	199,000.00	-	199,000.00	199,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875			XXXXXXXXXX	-		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
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480				-		XXXXXXXXXX	XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.	29-405			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded	34-309	70,939.48	386,997.47	-	386,997.47	386,025.35	972.12	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes (Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		70,939.48	386,997.47	-	386,997.47	386,025.35	972.12
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		2,383,951.18	2,625,777.89	-	2,625,777.89	2,484,866.72	154,987.87
(M) Reserve for Uncollected Taxes	50-899		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
9. Total General Appropriations	34-499		2,383,951.18	2,625,777.89	-	2,625,777.89	2,484,866.72	154,987.87

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	2,313,011.70	2,238,780.42	-	2,238,780.42	2,098,841.37	154,015.75
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	-	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	28,560.00	28,000.00	-	28,000.00	27,027.88	972.12
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	6,879.48	159,997.47	-	159,997.47	159,997.47	-
Total Operations Excluded from "CAPS"	34-305	35,439.48	187,997.47	-	187,997.47	187,025.35	972.12
(C) Capital Improvements	44-999	35,500.00	199,000.00	-	199,000.00	199,000.00	-
(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 Boa	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	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
Total General Appropriations	34-499	2,383,951.18	2,625,777.89	-	2,625,777.89	2,484,866.72	154,987.87

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
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 2024
		2025	2024	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
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
		2025	2024	Cash in 2024
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024
		2025	2024	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 2025 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Housing and Community Development Act of 1974; Public Defender Fees; Disposal of Forfeited Property

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

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2024

ASSETS	
Cash and Investments	619,783.09
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	
Tax Title Lien Receivable	
Property Acquired by Tax Title Lien Liquidation	
Other Receivables	28,167.30
Deferred Charges Required to be in 2025 Budget	14,076.70
Deferred Charges Required to be in Budgets Subsequent to 2025	-
Total Assets	662,027.09
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	456,033.55
Reserves for Receivables	28,167.30
Surplus	177,826.24
Total Liabilities, Reserves and Surplus	662,027.09

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

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	224,745.84	192,638.80
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2024: 0%, 2023: 0%)	3,732,145.49	3,649,975.34
Delinquent Taxes		
Other Revenues and Additions to Income	702,512.95	597,188.29
Total Funds	4,659,404.28	4,439,802.43
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	2,639,854.59	2,391,401.12
School Taxes (Including Local and Regional)	1,789,021.00	1,753,942.00
County Taxes (Including Added Tax Amounts)	63,439.35	67,928.26
Special District Taxes		
Other Expenditures and Deductions from Income	3,339.80	1,785.21
Total Expenditures and Tax Requirements	4,495,654.74	4,215,056.59
Less: Expenditures to be Raised by Future Taxes	14,076.70	
Total Adjusted Expenditures and Tax Requirements	4,481,578.04	4,215,056.59
Surplus Balance, December 31	177,826.24	224,745.84

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	177,826.24
Current Surplus Anticipated in 2025 Budget	135,000.00
Surplus Balance Remaining	42,826.24

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

2025
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 WINFIELD
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

A large, empty rectangular area with a light gray background, intended for the narrative content of the capital improvement program. It is bounded by a thin black line.

CAPITAL BUDGET (Current Year Action) 2025

Local Unit TOWNSHIP OF WINFIELD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

TOWNSHIP OF WINFIELD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

TOWNSHIP OF WINFIELD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	-	-	-	-	-	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 1,941,208.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 371,803.70
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 35,439.48
(c) Capital Improvements	44-999	\$ 35,500.00
(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	\$ -
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 2,383,951.18

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 _____, 2025. 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 2025 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 _____, 2025, _____, Clerk

Signature

TOWNSHIP OF WINFIELD

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2024	APPROPRIATIONS	FCOA	Appropriated		Expended 2024	
		2025	2024				for 2025	for 2024	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				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:					Payment of Bond Principal	54-920-2				XXXXXXXXXX
					Rate Assessed: \$					Payment of Bond Anticipation Notes and Capital Notes
Total Tax Collected to date: \$										Interest on Bonds
					Total Expended to date: \$					Interest on Notes
Total Acreage Preserved to date:										Reserve for Future Use
					Recreation land preserved in 2024:					Total Trust Fund Appropriations:
Farmland preserved in 2024:										

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

Contracting Unit: TOWNSHIP OF WINFIELD

Year Ending: December 31, 2024

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