

# 2026 MUNICIPAL BUDGET

Municipal Budget of TOWNSHIP of WINFIELD, County of UNION for the Fiscal Year 2026.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

day of \_\_\_\_\_, 2026  
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this \_\_\_\_\_ day of \_\_\_\_\_, 2026

m.slowik@winfield-nj.org  
Clerk  
12 Gulfstream Avenue  
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 \_\_\_\_\_ day of \_\_\_\_\_, 2026

sdw@w-cpa.com Pompton Lakes, NJ 07442  
Registered Municipal Accountant Address  
401 Wanaque Avenue 973-835-7900 ext. 201  
Address 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 \_\_\_\_\_ day of \_\_\_\_\_, 2026

ckeng@winfield-nj.org  
Chief Financial Officer

DO NOT USE THESE SPACES

## CERTIFICATION OF ADOPTED BUDGET

*(Do not advertise this Certification form)*

It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services

Dated: \_\_\_\_\_, 2026 By: \_\_\_\_\_

**MUNICIPAL BUDGET NOTICE**

**Section 1.**

Municipal Budget of the \_\_\_\_\_ TOWNSHIP \_\_\_\_\_ of \_\_\_\_\_ WINFIELD \_\_\_\_\_, 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 \_\_\_\_\_ on \_\_\_\_\_, 2026;

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

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

**RECORDED VOTE**

(Insert Last Name)

Ayes	Nays	Abstained	Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the \_\_\_\_\_ COMMITTEEPERSONS \_\_\_\_\_ of the \_\_\_\_\_ TOWNSHIP \_\_\_\_\_ of \_\_\_\_\_ WINFIELD \_\_\_\_\_, County of \_\_\_\_\_ UNION \_\_\_\_\_, on \_\_\_\_\_, 2026.

A Hearing on the Budget and Tax Resolution will be held at \_\_\_\_\_ Township of Winfield \_\_\_\_\_, on \_\_\_\_\_, 2026 at \_\_\_\_\_ o'clock \_\_\_\_\_ at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.



# EXPLANATORY STATEMENT

## SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2026
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	2,361,028.16
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	165,872.13
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	165,872.13
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	-
Percent of Tax Collections	100.00%
Building Aid Allowance	2026 - \$ _____
for Schools-State Aid	2025 - \$ _____
4. Total General Appropriations (Item 9, Sheet 29)	2,526,900.29
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	403,965.76
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)	2,122,934.53
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	2,383,951.18	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	2,383,951.18	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	2,245,526.03	-	-	-	-	-	-
Reserved	199,633.31	-	-	-	-	-	-
Unexpended Balances Canceled	(61,208.16)	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	2,383,951.18	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2025	2,383,951.18	Allowable Operating Appropriations before	
Cap Base Adjustment:	2,021.00	Additional Exceptions per (N.J.S.A. 40A:4-45.3)	2,361,333.35
Subtotal	<u>2,385,972.18</u>	Additions:	
Exceptions Less:		New Construction (Assessor Certification)	
Total Other Operations		2024 Cap Bank Available	38,531.12
Total Uniform Construction Code		2025 Cap Bank Available	22,387.80
Total Interlocal Service Agreement	28,560.00	Total Additions	<u>60,918.92</u>
Total Additional Appropriations		Maximum Appropriations within "CAPS" Sheet 19 @ 2.0%	<u>2,422,252.27</u>
Total Capital Improvements	35,500.00	Additional Increase to COLA rate.	
Total Debt Service		Amount of Increase allowable.	34,725.49
Transferred to Board of Education		Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>2,456,977.76</u>
Type I School Debt	6,879.48	Total General Appropriations for Municipal Purposes	<u>2,361,028.16</u>
Total Public & Private Programs		(Sheet 19, H-1)	
Judgements		Over or (Under) Appropriations Cap	<u>(95,949.60)</u>
Total Deferred Charges			
Cash Deficit			
Reserve for Uncollected Taxes	<u>70,939.48</u>		
Total Exceptions			
Amount on Which CAP is Applied	2,315,032.70		
2.0% CAP	<u>46,300.65</u>		
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	2,361,333.35		

NOTE: **MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:** Sheet 3b

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.)

BUDGET MESSAGE

**RECAP OF GROUP INSURANCE APPROPRIATION**

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

Estimated Group Insurance Costs - 2026 \_\_\_\_\_

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. \_\_\_\_\_

Budgeted Group Insurance - Inside CAP 237,145.00

Budgeted Group Insurance - Utilities 72,865.00

Budgeted Group Insurance - Outside CAP 310,000.00

TOTAL 520,010.00

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

Health Benefits Waiver \_\_\_\_\_  
Salaries and Wages \_\_\_\_\_

**"2010" LEVY CAP BANKS:**

2023

Maximum Allowable Amount to be Raised by Taxation

Amount to be Raised by Taxation for Municipal Purpose \_\_\_\_\_

Available for Banking (CY 2026) 21

Amount Used in CY 2026 20

Balance to Expire 1

2024

Maximum Allowable Amount to be Raised by Taxation

Amount to be Raised by Taxation for Municipal Purpose \_\_\_\_\_

Available for Banking (CY 2026 - CY 2027) \_\_\_\_\_

Amount Used in CY 2026 \_\_\_\_\_

Balance to Carry Forward (CY 2027) -

2025

Maximum Allowable Amount to be Raised by Taxation

Amount to be Raised by Taxation for Municipal Purpose \_\_\_\_\_

Available for Banking (CY 2026 - CY 2028) \_\_\_\_\_

Amount Used in CY 2026 \_\_\_\_\_

Balance to Carry Forward (CY 2027 - CY2028) -

2026

Maximum Allowable Amount to be Raised by Taxation

Amount to be Raised by Taxation for Municipal Purpose \_\_\_\_\_

Available for Banking (CY 2027 - CY 2029) -

Total Levy CAP Bank -

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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	1,993,871.70
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	1,993,871.70
Plus 2% CAP Increase	39,877.43
<b>ADJUSTED TAX LEVY</b>	<b>2,033,749.13</b>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<b>2,033,749.13</b>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

2,033,749.13

Exclusions:

Allowable Shared Service Agreements Increase	77,380.00
Allowable Health Insurance Costs Increase	
Allowable Pension Obligations Increases	1,785.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	10,000.00
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	
Add Total Exclusions	89,165.00
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	

**ADJUSTED TAX LEVY**

2,122,914.13

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	20.40

**MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION**

2,122,934.53

**AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES**

2,122,934.53

**OVER OR (UNDER) 2% LEVY CAP**

(0.00)

(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	126,193.60	135,000.00	135,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	126,193.60	135,000.00	135,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103			
Other	08-104			
Fees and Permits	08-105	6,600.00	7,500.00	7,440.00
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	22,900.00	16,000.00	27,895.87
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	14,060.00	8,000.00	19,661.54
Anticipated Utility Operating Surplus	08-114			





## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
<b>Total Section A: Local Revenue</b>	08-001	43,560.00	31,500.00	54,997.41

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

3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	193,773.00	193,773.00	193,772.76
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund				
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	09-001	193,773.00	193,773.00	193,772.76

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

	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>GENERAL REVENUES</b>				
<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>				
Uniform Construction Code Fees	XXXXXXX 08-160	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXXX	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)	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08-002	-	-	-

# CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

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

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

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

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

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated</b> <b>With Prior Written Consent of the Director of Local Government Services -</b> <b>Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):</b>	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
<b>Total Section E: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
<b>Consent of Director of Local Government Services - Additional Revenues</b>	08-003	-	-	-

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

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:	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
N.J. Transportation Trust Fund Authority Act	10-584	xxxxxxx	xxxxxxx	xxxxxxx
Clean Communities Program	10-602	4,000.00	4,000.00	4,000.00
Recycling Tonnage Grant	10-569	517.13	1,708.26	1,708.26
Union County Infrastructure Grant	10-877	15,000.00		-
N.J. Division of Criminal Justice - Body Armor Grant	10-505		1,171.22	1,171.22
Alcohol Education and Rehabilitation Fund	10-501			-
ARP - Assistance to Firefighters Grant	10-712			-
Body Worn Camera Grant	10-502			-
Department of Community Affairs - Playground Grant	10-671			-
Stormwater Assistance Grant	10-564			-
				-
				-
				-
				-
				-
				-
				-
				-
				-



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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	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	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	927.00	927.00	1,030.25
Comcast / Verizon Franchise Fees	08-117	19,995.03	22,000.00	21,077.09

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

	GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
			2026	2025	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:		xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items</b>		08-004 xxxxxxx	20,922.03 xxxxxxxxxxxx	22,927.00 xxxxxxxxxxxx	22,107.34 xxxxxxxxxxxx

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

		GENERAL REVENUES		Realized in Cash in 2025
		2026	2025	
<b>Summary of Revenues</b>				
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	FCOA	Anticipated		
		2026	2025	
	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	08-101	126,193.60	135,000.00	135,000.00
<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>	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Total Section A: Local Revenues	08-001	43,560.00	31,500.00	54,997.41
Total Section B: State Aid Without Offsetting Appropriations	09-001	193,773.00	193,773.00	193,772.76
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	19,517.13	6,879.48	6,879.48
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	20,922.03	22,927.00	22,107.34
<b>Total Miscellaneous Revenues</b>	13-099	277,772.16	255,079.48	277,756.99
<b>4. Receipts from Delinquent Taxes</b>	15-499			
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	403,965.76	390,079.48	412,756.99
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	2,122,934.53	1,993,871.70	XXXXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	2,122,934.53	1,993,871.70	1,993,872.80
<b>7. Total General Revenues</b>	13-299	2,526,900.29	2,383,951.18	2,406,629.79

**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
GENERAL GOVERNMENT FUNCTIONS:							
ADMINISTRATIVE AND EXECUTIVE	20-100				-		-
Salaries & Wages	20-100	138,715.00	104,448.00		104,448.00	99,952.71	4,495.29
Other Expenses	20-100	32,539.00	45,900.00		45,900.00	28,638.66	17,261.34
FINANCIAL ADMINISTRATION	20-130				-		-
Salaries & Wages	20-130	20,000.00	45,602.00		45,602.00	45,602.00	-
Other Expenses	20-130	18,500.00	18,870.00		18,870.00	17,842.50	1,027.50
COLLECTION OF TAXES	20-145				-		-
Salaries & Wages	20-145	4,000.00	4,000.00		4,000.00	4,000.00	-
Other Expenses	20-145		102.00		102.00		102.00
ASSESSMENT OF TAXES	20-150				-		-
Salaries & Wages	20-150	6,558.00	6,528.00		6,528.00	6,528.00	*
Other Expenses	20-150	1,000.00	1,020.00		1,020.00		1,020.00
LEGAL SERVICES AND COSTS	20-155				-		-
Other Expenses	20-155	25,000.00	19,380.00		19,380.00	23,195.00	*
ENGINEERING SERVICES AND COSTS	20-165				-		-
Other Expenses	20-165				-		-
					-		-
					-		-

**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	
(A) Operations - within "CAPS" - (continued)								
INSURANCE:								
Other Insurance - Premiums	23-210	2	190,000.00	186,359.00		186,359.00	193,786.28	*
Employee Group Health Insurance	23-220	2	237,145.00	226,257.00		226,257.00	191,007.49	35,249.51
Health Insurance Waiver	23-222	2	10,000.00	10,200.00		10,200.00	1,250.00	8,950.00
PUBLIC SAFETY :								
POLICE	25-240							
Salaries and Wages	25-240	1	969,000.00	987,500.00		987,500.00	914,619.92	72,880.08
Salaries and Wages -ARP LFRF Funds	25-240	1				-		-
Other Expenses	25-240	2	69,500.00	65,450.00		65,450.00	90,815.31	*
Purchase of Police Vehicle	25-240	2				-		-
EMERGENCY MANAGEMENT	25-252							
Salaries and Wages	25-252	1	300.00	306.00		306.00	1,866.15	*
Other Expenses	25-252	2		8,160.00		8,160.00	5,930.44	2,229.56
FIRST AID ORGANIZATION CONTRIBUTION R.S. 40	25-260	2		7,140.00		7,140.00		7,140.00
FIRE	25-265							
Other Expenses	25-265	2	28,000.00	21,000.00		21,000.00	21,024.33	*
UNIFORM FIRE SAFETY	25-265							
Other Expenses	25-265	2	1,000.00	1,020.00		1,020.00		1,020.00
MUNICIPAL PROSECUTOR	25-275							
Salaries and Wages	25-275	1	4,000.00	4,000.00		4,000.00	3,600.00	400.00

**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
(A) Operations - within "CAPS" - (continued)							
Municipal Court	43-490				-		
Salaries & Wages	43-490	29,637.00	30,700.00		30,700.00	29,262.28	1,437.72
Other Expenses	43-490	4,996.00	8,200.00		8,200.00	5,699.91	2,500.09
Public Defender (P.L. 1997, C.256)	43-495				-		
Salaries & Wages	43-495				-		
Other Expenses	43-495		3,200.00		3,200.00	2,500.00	700.00
PUBLIC WORKS:					-		
SUPERINTENDENT OF PUBLIC WORKS	26-300				-		
Salaries & Wages	26-300				-		
Other Expenses	26-300	1,000.00	1,020.00		1,020.00		1,020.00
RECYCLING:	26-305				-		
Other Expenses	26-305	60,000.00	43,860.00		43,860.00	58,384.56	*
BUILDINGS AND GROUNDS	26-310				-		
Other Expenses	26-310	16,530.00	14,280.00		14,280.00	15,646.90	*
					-		
					-		
					-		
					-		
					-		

**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	
HEALTH AND WELFARE:								
BOARD OF HEALTH	27-330				-			
Salaries & Wages	27-330	1	4,300.00	4,386.00	4,386.00		4,386.00	
Other Expenses	27-330	2	9,000.00	9,000.00	9,000.00	142.50	8,857.50	
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	2,200.00	4,200.00	4,200.00	4,103.63	96.37	
SENIOR CITIZEN TRANSPORTATION	27-365				-			
Other Expenses	27-365	2	500.00	500.00	500.00	72.38	427.62	
LIBRARY SERVICES:					-			
LIBRARY SERVICES R.S. 40:54-29.1	29-392				-			
Other Expenses	29-392	2	2,800.00	2,000.00	2,000.00	2,820.00	*	
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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	
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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
		XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX
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	9,100.00	9,088.00		9,088.00	8,706.68	381.32
Other Expenses	22-195 2		1,020.00		1,020.00	416.85	603.15
					-		-
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# CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025		
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved	
		XXXXXX XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX
Uniform Construction Code - Appropriations	XXXXXX							- - -
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX							- - -
								- - -
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated					Expended 2025	
		(A) Operations - within "CAPS" - (continued)	for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
			XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		
UNCLASSIFIED:								
CELEBRATION OF PUBLIC EVENTS, ANNIVERSARY								
OR HOLIDAY	30-420							
Other Expenses	30-420	2	500.00	510.00		510.00	1,430.36	*
RESERVE FOR RETIREMENT & SICK TIME	30-415	2		5,100.00		5,100.00		5,100.00
UTILITY EXPENSES/BULK PURCHASES:								
STREET LIGHTING	31-435	2	19,000.00	18,360.00		18,360.00	20,463.72	*
UTILITIES	31-460	2	35,000.00	22,440.00		22,440.00	25,720.55	*

# CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		FCOA	Appropriated					Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved	
UNCLASSIFIED:		XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
CELEBRATION OF PUBLIC EVENTS, ANNIVERSARY						-		-	
OR HOLIDAY		30-420				-		-	
Other Expenses		30-420	500.00	510.00		510.00	1,430.36	*	
						-		-	
						-		-	
RESERVE FOR RETIREMENT & SICK TIME		30-415		5,100.00		5,100.00		5,100.00	
						-		-	
UTILITY EXPENSES/BULK PURCHASES:						-		-	
STREET LIGHTING		31-435	19,000.00	18,360.00		18,360.00	20,463.72	*	
UTILITIES		31-460	35,000.00	22,440.00		22,440.00	25,720.55	*	
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXXXX	-		XXXXXXXXXXXX
OVEREXPENDITURE OF APPROPRIATIONS	46-894	61,208.16	14,076.70	XXXXXXXXXXXX	14,076.70	14,076.70	XXXXXXXXXXXX
				XXXXXXXXXXXX	-		XXXXXXXXXXXX
				XXXXXXXXXXXX	-		XXXXXXXXXXXX
				XXXXXXXXXXXX	-		XXXXXXXXXXXX
				XXXXXXXXXXXX	-		XXXXXXXXXXXX
				XXXXXXXXXXXX	-		XXXXXXXXXXXX
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				XXXXXXXXXXXX	-		XXXXXXXXXXXX



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	22,000.00	20,375.00		20,375.00	19,819.00	556.00
Social Security System (O.A.S.I.)	36-472	49,000.00	47,000.00		47,000.00	26,638.47	20,361.53
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	279,000.00	290,352.00		290,352.00	290,352.00	-
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	411,208.16	371,803.70	-	371,803.70	350,886.17	20,917.53
(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	2,361,028.16	2,313,011.70	-	2,313,011.70	2,175,915.28	198,304.58



**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
						-	-	
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<b>Total Other Operations - Excluded from "CAPS"</b>		34-300	72,855.00	-	-	-	-	





**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	
(A) Operations - Excluded from "CAPS"								
Shared Service Agreements	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-	XXXXXXXXXXXX	XXXXXXXXXXXX
						-		-
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025		
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved	
(A) Operations - Excluded from "CAPS"								
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX	XXXXXXXXXX	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	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	
(A) Operations - Excluded from "CAPS"								
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			-	-	-	
Recycling Tonnage Grant	41-569	2	517.13	1,708.26	1,708.26	1,708.26	-	
Body Armor Replacement Grant	41-505	2		1,171.22	1,171.22	1,171.22	-	
Department of Community Affairs - Playground Grant	41-671	2			-	-	-	
Union County Infrastructure Grant	41-877	2	15,000.00		-	-	-	
ARRP - Assistance to Firefighters Grant	41-712	2			-	-	-	
Body Worn Camera Grant	41-502	2			-	-	-	
					-	-	-	



**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
(A) Operations - Excluded from "CAPS" (continued)							
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	19,517.13	6,879.48	-	6,879.48	6,879.48	-
Total Operations - Excluded from "CAPS"	34-305	120,372.13	35,439.48	-	35,439.48	34,447.92	991.56
Detail:							
Salaries & Wages	34-305	-	-	-	-	-	-
Other Expenses	34-305	120,372.13	35,439.48	-	35,439.48	34,447.92	991.56

## 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	
(A) Operations - Excluded from "CAPS" (continued)								
Public and Private Programs Offset by Revenues (cont)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Public and Private Programs Offset by Revenues	40-999	19,517.13	6,879.48	-	6,879.48	6,879.48	6,879.48	-
Total Operations - Excluded from "CAPS"	34-305	120,372.13	35,439.48	-	35,439.48	34,447.92	991.56	
Detail:								
Salaries & Wages	34-305	-	-	-	-	-	-	-
Other Expenses	34-305	120,372.13	35,439.48	-	35,439.48	34,447.92	991.56	

**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		
Down Payments on Improvements	44-902					-			
Capital Improvement Fund	44-901	45,500.00	15,000.00	XXXXXXXXXX	15,000.00	-	15,000.00	-	-
Various Capital Improvements	44-903		20,500.00		20,500.00	-	20,162.83	337.17	-
						-			-
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### CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025			
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved		
(C) Capital Improvements - Excluded from "CAPS"									
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<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX				XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-			-
						-			-
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<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	45,500.00	35,500.00	-	35,500.00			35,162.83	337.17



# CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS" (cont.)	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
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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<b>Total Municipal Debt Service Excluded from "CAPS"</b>	45-999		-	-	-	-	-	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"								
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875			XXXXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871			XXXXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999	-	-	XXXXXXXXXXXX	-		-	XXXXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc) Transferred to Board of Education for	37-480				-			XXXXXXXXXXXX
(N) Use of Local Schools (N.J.S.A. 40:48-)	29-405			XXXXXXXXXXXX	-			XXXXXXXXXXXX
				XXXXXXXXXXXX				XXXXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXXXX	-			XXXXXXXXXXXX
				XXXXXXXXXXXX				XXXXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309	165,872.13	70,939.48	-	70,939.48		69,610.75	1,328.73

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999	-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(J) Expenditures - Local School -							
Emergency Authorizations - Schools	29-406			XXXXXXXXXX			XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407						XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409						XXXXXXXXXX
(K) District School Purposes (Items (I) and (J)) - Excluded from "CAPS"	29-410						XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	165,872.13	70,939.48	-	70,939.48	69,610.75	1,328.73
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	2,526,900.29	2,383,951.18	-	2,383,951.18	2,245,526.03	199,633.31
(M) Reserve for Uncollected Taxes	50-899	-	-	XXXXXXXXXX			XXXXXXXXXX
9. Total General Appropriations	34-499	2,526,900.29	2,383,951.18	-	2,383,951.18	2,245,526.03	199,633.31

**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
Summary of Appropriations							
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299 XXXXXX	2,361,028.16	2,313,011.70	-	2,313,011.70	2,175,915.28	198,304.58
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	72,855.00	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	28,000.00	28,560.00	-	28,560.00	27,568.44	991.56
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	19,517.13	6,879.48	-	6,879.48	6,879.48	-
Total Operations Excluded from "CAPS"	34-305	120,372.13	35,439.48	-	35,439.48	34,447.92	991.56
(C) Capital Improvements	44-999	45,500.00	35,500.00	-	35,500.00	35,162.83	337.17
(D) Municipal Debt Service	45-999	-	-	-	-	-	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>Total General Appropriations</b>	<b>34-499</b>	<b>2,526,900.29</b>	<b>2,383,951.18</b>	<b>-</b>	<b>2,383,951.18</b>	<b>2,245,526.03</b>	<b>199,633.31</b>

## DEDICATED ASSESSMENT BUDGET

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

## DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Assessment Cash	52-101			
Deficit ( Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
<b>15. APPROPRIATIONS FOR ASSESSMENT DEBT</b>				
		Appropriated		Expended 2025
Payment of Bond Principal	52-920	2026	2025	Paid or Charged
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
		2026	2025	Cash in 2025
Assessment Cash	53-101			
Deficit ( Utility Budget)	53-885			
<b>Total Utility Assessment Revenues</b>	<b>53-899</b>	-	-	-
<b>15. APPROPRIATIONS FOR ASSESSMENT DEBT</b>		<b>Appropriated</b>		<b>Expended 2025</b>
Payment of Bond Principal	53-920	<b>2026</b>	<b>2025</b>	<b>Paid or Charged</b>
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 Hackensack 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."

**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 WINFIELD  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

[Empty box for narrative content]







# CAPITAL BUDGET (Current Year Action)

2026

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 - 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	-		-		-	-	-	-

**6 YEAR CAPITAL PROGRAM - 2026 to 2031**

**ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit \_\_\_\_\_

TOWNSHIP OF WINFIELD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR						
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031	
		-								
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<b>TOTAL - THIS PAGE</b>	XXXXX	-	XXXXXXXXXX	-	-	-	-	-	-	-











## SECTION 2 - UPON ADOPTION FOR YEAR 2026

### RESOLUTION

**COMMITTEEPERSONS**

County of **WINFIELD**

Be it Resolved by the **WINFIELD** **COMMITTEEPERSONS** of the **WINFIELD** County of **WINFIELD**, **TOWNSHIP** 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) \$ 2,122,934.53 (Item 2 below) for municipal purposes, and  
 (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,  
 (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in  
 Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of  
 the following summary of general revenues and appropriations.  
 (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy  
 (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy  
 (f) \$ - (Item 5 Below) Minimum Library Tax

**RECORDED VOTE**  
(Insert last name)

Ayes	Nays	Abstained
Absent		

### SUMMARY OF REVENUES

1. General Revenues				
Surplus Anticipated		08-100	\$	126,193.60
Miscellaneous Revenues Anticipated		13-099	\$	277,772.16
Receipts from Delinquent Taxes		15-499	\$	-
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)		07-190	\$	2,122,934.53
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:				
Item 6, Sheet 42	07-195	\$		
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$		
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			\$	
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:				
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191			
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192		\$	-
Total Revenues	13-299		\$	2,526,900.29

## SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:		XXXXXX	XXXXXXXXXXXXXXXXXX
<u>Within "CAPS"</u>		XXXXXX	XXXXXXXXXXXXXXXXXX
<u>(a &amp; b) Operations Including Contingent</u>		34-201	\$ 1,949,820.00
<u>(e) Deferred Charges and Statutory Expenditures - Municipal</u>		34-209	\$ 411,208.16
<u>(g) Cash Deficit</u>		46-885	\$ -
<u>Excluded from "CAPS"</u>		XXXXXX	XXXXXXXXXXXXXXXXXX
<u>(a) Operations - Total Operations Excluded from "CAPS"</u>		34-305	\$ 120,372.13
<u>(c) Capital Improvements</u>		44-999	\$ 45,500.00
<u>(d) Municipal Debt Service</u>		45-999	\$ -
<u>(e) Deferred Charges - Municipal</u>		46-999	\$ -
<u>(f) Judgments</u>		37-480	\$ -
<u>(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 &amp; 17.3)</u>		29-405	\$ -
<u>(g) Cash Deficit</u>		46-885	\$ -
<u>(k) For Local District School Purposes</u>		29-410	\$ -
<u>(m) Reserve for Uncollected Taxes</u>		50-899	\$ -
<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>\$ 2,526,900.29</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, \_\_\_\_\_  
Signature Clerk

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



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

Contracting Unit: TOWNSHIP OF WINFIELD

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.

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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

