

1. 2026 Budget_Intro_As Of 4-7

Documents:

[2001_INTROBUDGET_2026 - FINAL FOR 4-7-26MTG.PDF](#)

2. Agenda Packet 4-7-26 Amended

Documents:

[AGENDA PACKET 4-7-26 AMENDED.PDF](#)

3. Agenda Changes 4-7-26

Documents:

[CHANGE NOTICE - AGENDA - 04-07-26.PDF](#)

4. Agenda Packet 4-7-26

The agenda packet contains the agenda and supporting documentation.

Documents:

[AGENDA PACKET 4-7-26.PDF](#)

5. 2026 Budget_Intro

Documents:

[2026 INTRODUCED BUDGET.PDF](#)

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: OWNSHIP OF BERKELEY HEIGHT COUNTY: UNION

<u>Angie Devanney</u> Mayor's Name	<u>December 31, 2026</u> Term Expires
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Municipal Officials	
<u>Angela Lazzari</u> Municipal Clerk	<u>11/1/2024</u> Date of Orig. Appt.
<u>Akiel Jones</u> Tax Collector	<u>C-2068</u> Cert. No.
<u>Diane Sherry</u> Chief Financial Officer	<u>T-8764</u> Cert. No.
<u>William Swisher</u> Registered Municipal Accountant	<u>N-880</u> Cert. No.
<u>Scott Salmon</u> Municipal Attorney	<u>511</u> Lic. No.

Official Mailing Address of Municipality

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

Fax #: (908) 464 - 6081

Governing Body Members	
Name	Term Expires
<u>John Foster</u>	<u>12/31/2027</u>
<u>Margaret Illis</u>	<u>12/31/2026</u>
<u>William A. Machado</u>	<u>12/31/2026</u>
<u>Alvero Medeiros</u>	<u>12/31/2028</u>
<u>Andrew Moran</u>	<u>12/31/2027</u>
<u>Susan Poage</u>	<u>12/31/2028</u>

2026 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of BERKELEY HEIGHTS , 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

 7th day of April , 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 7th day of April , 2026

Clerk
 29 Park Avenue
Address
 Berkeley Heights, New Jersey 07922
Address
 (908) 464 - 2700
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 7th day of April , 2026

<u> Robert W. Swisher </u>	<u> 308 East Board Street </u>
Registered Municipal Accountant	Address
<u> Westfield, New Jersey 07090 </u>	<u> 908-789-9300 </u>
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 7th day of April , 2026

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: , 2026 By:

MUNICIPAL BUDGET NOTICE

Section 1.

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

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

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

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

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

RECORDED VOTE

(Insert Last Name)

Ayes

Nays

Abstained

Absent

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

A Hearing on the Budget and Tax Resolution will be held at TOWNSHIP OF BERKELEY HEIGHTS, on May 5th, 2026 at 6:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2026
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)}	21,863,584.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	12,221,028.97
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	12,221,028.97
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated 98.90% Percent of Tax Collections	920,000.00
4. Total General Appropriations (Item 9, Sheet 29)	35,004,612.97
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	17,438,850.28
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)	15,828,495.21
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	1,737,267.48

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2025	30,535,150.19	Allowable Operating Appropriations before	
Cap Base Adjustment:	<u>(25,294.76)</u>	Additional Exceptions per (N.J.S.A. 40A:4-45.3)	20,824,705.80
Subtotal	30,509,855.43		
Exceptions Less:		Additions:	
Total Other Operations	1,858,193.79	New Construction (Assessor Certification)	193,794.95
Total Uniform Construction Code		2024 Cap Bank Available	<u>70.22</u>
Total Interlocal Service Agreement	723,046.50	2025 Cap Bank Available	539,186.66
Total Additional Appropriations		Payments in Lieu of taxes (New)	<u>539,186.66</u>
Total Capital Improvements	1,000,000.00		
Total Debt Service	5,167,403.00	Total Additions	733,051.83
Transferred to Board of Education			
Type I School Debt		Maximum Appropriations within "CAPS" Sheet 19 @ 2.0%	<u>21,557,757.64</u>
Total Public & Private Programs	159,839.85		
Judgements		Additional Increase to COLA rate. 3.5%	
Total Deferred Charges	284,994.05	Amount of Increase allowable. 1.5%	<u>306,245.67</u>
Cash Deficit			
Reserve for Uncollected Taxes	<u>900,000.00</u>	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>21,864,003.31</u>
Total Exceptions	10,093,477.19		
Amount on Which CAP is Applied	20,416,378.24	Total General Appropriations for Municipal Purposes	<u>21,863,584.00</u>
2.0% CAP	<u>408,327.56</u>	<i>(Sheet 19, H-1)</i>	
Allowable Operating Appropriations before		Over or (Under) Appropriations Cap	<u><u>(419.31)</u></u>
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	20,824,705.80		

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2026 3,972,332.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 613,332.00

3,359,000.00

Budgeted Group Insurance - Inside CAP 2,992,600.00

Budgeted Group Insurance - Utilities

Budgeted Group Insurance - Outside CAP 366,400.00

TOTAL 3,359,000.00

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

Health Benefits Waiver
Salaries and Wages \$ 27,000.00

"2010" LEVY CAP BANKS:

2023
Maximum Allowable Amount to be Raised by Taxation 16,370,066
Amount to be Raised by Taxation for Municipal Purpose 14,804,187
Available for Banking (CY 2026) 1,565,879
Amount Used in CY 2026
Balance to Expire 1,565,879

2024
Maximum Allowable Amount to be Raised by Taxation 15,981,422
Amount to be Raised by Taxation for Municipal Purpose 15,109,338
Available for Banking (CY 2026 - CY 2027) 872,085
Amount Used in CY 2026
Balance to Carry Forward (CY 2027) 872,085

2025
Maximum Allowable Amount to be Raised by Taxation 15,515,773
Amount to be Raised by Taxation for Municipal Purpose 15,515,773
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 17,129,329
Amount to be Raised by Taxation for Municipal Purpose 15,828,495
Available for Banking (CY 2027 - CY 2029) 1,300,834

Total Levy CAP Bank 2,172,919

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

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

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

15,805,694.48

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	423,950.00
Allowable Pension Obligations Increases	50,706.00
Allowable LOSAP Increase	3,200.00
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	-
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	652,700.00

Add Total Exclusions	<u>1,130,556.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>716.00</u>

ADJUSTED TAX LEVY

16,935,534.48

Additions:

New Ratables - Increase for new construction	23,264,700
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.833</u>
New Ratable Adjustment to Levy	193,794.95
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

17,129,329.43

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

15,828,495.21

OVER OR (UNDER) 2% LEVY CAP

(1,300,834.22)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

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CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
1. Surplus Anticipated	08-101	4,460,000.00	4,900,000.00	4,900,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	4,460,000.00	4,900,000.00	4,900,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	18,000.00	18,000.00	18,434.40
Other	08-104	25,000.00	25,000.00	33,020.00
Fees and Permits	08-105	385,000.00	318,500.00	3,927,366.23
Fines and Costs:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110	32,000.00	34,000.00	33,200.59
Other	08-109			
Interest and Costs on Taxes	08-112	70,000.00	72,000.00	71,675.22
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	725,000.00	840,000.00	751,899.94
Anticipated Utility Operating Surplus	08-114			
Cost of Sewer Treatment	08-123	500,000.00	60,000.00	525,227.28
Fees & Permits - Connection Fees	08-105			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,558,960.00	1,558,962.00	1,558,961.52
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund				
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,558,960.00	1,558,962.00	1,558,961.52

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)				
	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	1,200,000.00	1,050,000.00	1,405,589.00
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	1,200,000.00	1,050,000.00	1,405,589.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	38,200.00	63,500.00	38,205.24

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcohol Education & Rehabilitation	10-501		3,754.00	3,754.00
Body Armor Grant	10-505	3,316.42	1,028.15	1,028.15
National Opioid Settlement fund	10-554		43,369.29	43,369.29
Recycling Tonnage Grant	10-571		5,200.53	5,200.53
Union County Infrastructure Grant	10-590		60,000.00	60,000.00
NJDOT Safe Streets to Transit	10-591		639,000.00	639,000.00
NJDOT Bikeway Program	10-592		286,000.00	286,000.00
NJDOT Municipal Aid 2024	10-592		346,690.00	346,690.00
NJDOT Municipal Aid 2025	10-592		312,390.00	312,390.00
NJDOT Municipal Aid 2026	10-592		322,825.00	322,825.00
Peppertown Park Project (Connell Company)	10-594		250,000.00	250,000.00
Raw Sewerage Pump Replacement	10-564			-
NJDOT Safe Routes to School	10-591	1,275,000.00		-
Clean Community	10-602		34,626.83	34,626.83
NJEDA - Redevelopment Plan	10-656		50,000.00	50,000.00
Kids Recreation Trust	10-671		35,000.00	35,000.00
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
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
				-
Recreational Improvements 2025	10-673		250,000.00	250,000.00
CDBG - Senior Citizens Public Services	10-856		18,000.00	18,000.00
Preserve Union County	10-870		20,000.00	20,000.00
Greening Union County	10-878		3,400.00	3,400.00
Community Energy Plan Y-3	10-879		10,000.00	10,000.00
No Accidents Today - Jif Grant	10-880		10,000.00	10,000.00
NJ Historical Grant	10-689	228,247.55		-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
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	1,506,563.97	2,701,283.80	2,701,283.80

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	60,000.00	36,000.00	62,145.15
Cable TV Franchise Fee	08-117	168,398.98	173,364.20	173,364.20
Rents on Township Owned Property	08-243	460,000.00	350,000.00	476,363.67
Municipal Library Reimbursement of Costs	08-241	260,100.00	260,100.00	268,262.15
Hotel Use and Occupancy Tax	08-107	330,000.00	320,000.00	339,855.70
Board of Education - Fuel Reimbursement	08-243			
Off-Duty Police Administrative Fees	08-133	130,000.00	23,000.00	142,567.50
Union County - Lease Salt Dome	08-244	57,500.00	57,000.00	57,934.15
Reserve for Debt Payment	08-227	2,300,000.00	738,658.00	738,658.00
Capital Surplus	08-227	350,000.00	64,014.45	64,014.45
Reserve for Recycling Program	08-245	200,000.00		
PILOT - Berkeley Crossing II Urban Renewal	08-210	38,233.83	37,936.08	37,936.08
PILOT - Lockhern Property Urban Renewal	08-210	87,541.83	86,700.00	86,069.64
PILOT - Berkeley Crossing Urban Renewal	08-210	888,917.85	1,152,981.92	870,834.91
PILOT - Lone Pine Drive Urban Renewal	08-210	556,907.12	598,118.00	568,212.40
PILOT - Berkeley Crossing Urban Renewal	08-210	67,849.05	154,264.00	146,551.28
PILOT - Berkeley Heights Developers Urban	08-210	659,186.66	120,000.00	121,838.80

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
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	6,614,635.31	4,172,136.65	4,154,608.08

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Summary of Revenues	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	4,460,000.00	4,900,000.00	4,900,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	1,755,000.00	1,367,500.00	5,360,823.66
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,558,960.00	1,558,962.00	1,558,961.52
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,200,000.00	1,050,000.00	1,405,589.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	38,200.00	63,500.00	38,205.24
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	1,506,563.97	2,701,283.80	2,701,283.80
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	6,614,635.31	4,172,136.65	4,154,608.08
Total Miscellaneous Revenues	13-099	12,673,359.28	10,913,382.45	15,219,471.30
4. Receipts from Delinquent Taxes	15-499	305,491.00	275,025.00	272,821.70
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	17,438,850.28	16,088,407.45	20,392,293.00
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	15,828,495.21	15,515,772.90	XXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXX
c) Minimum Library Tax	07-192	1,737,267.48	1,472,413.79	XXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	17,565,762.69	16,988,186.69	17,614,709.03
7. Total General Revenues	13-299	35,004,612.97	33,076,594.14	38,007,002.03

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
FIRE HYDRANT SERVICE:						-		-
Other Expenses	25-243	2	280,000.00	275,000.00		277,000.00	253,902.62	23,097.38
						-		-
AID TO VOLUNTEER AMBULANCE COMPANIES						-		-
Other Expenses	25-260	2	107,400.00	107,447.00		107,447.00	107,400.00	47.00
						-		-
MUNICIPAL PROSECUTOR:						-		-
Salaries & Wages	25-275	1	16,200.00	16,320.00		16,320.00	15,759.07	560.93
Other Expenses	25-275	2	1,000.00	2,000.00		2,000.00		2,000.00
						-		-
						-		-
FIRE PREVENTION						-		-
Salaries & Wages	25-265	1	41,200.00	28,900.00		38,900.00	38,442.52	457.48
Other Expenses	25-265	2	5,900.00	10,605.00		10,605.00	3,065.24	7,539.76
						-		-
PUBLIC WORKS FUNCTION:						-		-
STREETS AND ROADS:						-		-
Salaries & Wages	26-290	1	603,500.00	713,000.00		713,000.00	695,287.41	17,712.59
Other Expenses	26-290	2	160,350.00	176,270.00	575,000.00	751,270.00	751,056.52	213.48

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
SNOW REMOVAL:						-		-
Salaries & Wages	26-300	1	90,000.00	90,000.00		90,000.00	80,551.70	9,448.30
Other Expenses	26-300	2	355,000.00	255,000.00		255,000.00	249,702.28	5,297.72
SOLID WASTE COLLECTION:						-		-
Other Expenses	26-305	2	550,000.00	550,000.00		550,000.00	508,969.44	41,030.56
PUBLIC BUILDINGS AND GROUNDS:						-		-
Salaries & Wages	26-310	1	241,500.00	93,000.00		93,000.00	81,330.87	11,669.13
Other Expenses	26-310	2	222,500.00	209,800.00		209,800.00	175,729.38	34,070.62
VEHICLE MAINTENANCE:						-		-
Salaries & Wages	26-315	1	134,900.00	213,600.00		203,600.00	181,127.28	22,472.72
Other Expenses	26-315	2	188,000.00	177,000.00		177,000.00	160,245.99	16,754.01
HEALTH AND HUMAN SERVICES:						-		-
PUBLIC HEALTH:						-		-
BOARD OF HEALTH						-		-
Other Expenses	27-330	2	7,000.00	10,000.00		10,000.00	1,242.15	8,757.85
PUBLIC ASSISTANCE:						-		-
Other Expenses	27-340	2	3,000.00	4,000.00		4,000.00	3,000.00	1,000.00
						-		-
ANIMAL CONTROL	27-340	2	100.00	100.00		100.00		100.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
PARKS & RECREATION FUNCTIONS:						-		-
RECREATION						-		-
Salaries & Wages	28-370	1	93,000.00	124,900.00		112,300.00	98,791.39	13,508.61
Other Expenses	28-370	2	20,600.00	25,100.00		25,100.00	25,100.00	-
						-		-
BOE Vehicle Maintenance and Repairs	26-315	2	-	3,500.00		500.00		500.00
						-		-
MAINTENACE OF PARKS						-		-
Salaries & Wages	28-375	1	138,500.00			-		-
Other Expenses	28-375	2	9,800.00			-		-
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						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
MUNICIPAL COURT:						-		-
Salaries & Wages	43-490	1	24,700.00	24,100.00		24,100.00	24,079.71	20.29
Other Expenses	43-490	2	3,500.00	5,200.00		5,200.00		5,200.00
PUBLIC DEFENDER:						-		-
Salaries & Wages	43-495	1	7,600.00	7,900.00		5,900.00	5,592.98	307.02
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
UTILITY EXPENSES:						-		-
ELECTRICITY	31-435	2	507,000.00	488,250.00		488,250.00	487,946.21	303.79
STREET LIGHTING	31-430	2	150,000.00	140,000.00		140,000.00	117,498.17	22,501.83
TELEPHONE	31-440	2	259,000.00	148,000.00		253,000.00	252,988.44	11.56
WATER	31-445	2	43,000.00	35,000.00		39,400.00	36,036.29	3,363.71
NATURAL GAS/PROPANE	31-460	2	136,000.00	115,000.00		141,000.00	141,000.00	-
GASOLINE	31-447	2	210,000.00	180,000.00		168,000.00	162,797.01	5,202.99
						-		-
SEWER PLANT:						-		-
Salaries & Wages	26-295	1	716,500.00	649,100.00		639,100.00	612,389.40	26,710.60
Other Expenses	26-295	2	2,264,744.00	1,645,700.00		1,735,900.00	1,721,361.10	14,538.90
						-		-
MUNICIPAL SERVICES ACT	26-325	2	30,000.00			-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	477,500.00	498,600.00		457,900.00	418,310.37	39,589.63
Other Expenses	22-195	2	81,700.00	147,200.00		137,200.00	117,124.26	20,075.74
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Postage	30-411	2	13,000.00	15,000.00		15,000.00	9,650.00	5,350.00
						-		-
						-		-
SALARY AND WAGE ADJUSTMENT						-		-
Salaries & Wages	30-425	1		10,000.00		-		-
						-		-
						-		-
ACCUMULATED ABSENCES:						-		-
Salaries & Wages	30-415	1	40,000.00	20,000.00		20,000.00	20,000.00	-
						-		-
CELEBRATION OF PUBLIC EVENTS						-		-
Other Expenses	30-420	2	33,000.00			-		-
						-		-
HISTORICAL PRESERVATION						-		-
Other Expenses	30-412	2	3,000.00			-		-
						-		-
COMPLETE STREETS						-		-
Other Expenses	30-411	2	1,000.00			-		-
						-		-

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
NJ LOAN RECEIVABLE					XXXXXXXXXX	-		XXXXXXXXXX
PRIOR YEAR BILLING - Spectraserve	30-410	2		21,917.00	XXXXXXXXXX	21,917.00	21,917.00	XXXXXXXXXX
OVEREXPENDITURE OF APPROPRIATION					XXXXXXXXXX	-		XXXXXXXXXX
RESERVES	46-895	2		25,000.00	XXXXXXXXXX	25,000.00	25,000.00	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
MAINTENANCE OF FREE PUBLIC LIBRARY						-		-
(P.L. 1985, CH 82)	29-390	2	1,737,268.00	1,472,413.79		1,472,413.79	1,472,413.79	-
						-		-
TAX APPEALS REFUNDS	30-426	2	190,000.00	250,000.00		250,000.00	200,000.00	50,000.00
						-		-
LOSAP	25-286	2	38,900.00	35,000.00		35,000.00	20,855.70	14,144.30
						-		-
General Liability Insurance	23-210	2				-		-
						-		-
Group Insurance for Employees	23-220	2	366,400.00	100,780.00		100,780.00	100,780.00	-
						-		-
Costs for January 2026 Storm & Response Recovery	30-430	1	2,700.00			-		-
	30-430	2	75,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		2,410,268.00	1,858,193.79	-	1,858,193.79	1,794,049.49	64,144.30

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

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			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					-	-	-
						-	-	-
NJ Body Armor Replacement	41-505	2	3,316.42	1,028.15		1,028.15	1,028.15	-
CDBG - Senior Citizen Center Program	41-570	2		18,000.00		18,000.00	18,000.00	-
Recycling Tonnage	41-569	2		5,200.53		5,200.53	5,200.53	-
NJDOT -Bikeway Program 2023	41-590	2		286,000.00		286,000.00	286,000.00	-
NJDOT - Safe Streets to Transit 2023	41-591	2		639,000.00		639,000.00	639,000.00	-
NJDOT - Municipal Aid 2024	41-592	2		346,690.00		346,690.00	346,690.00	-
NJDOT - Municipal Aid 2025 Emerson Lane	41-592	2		312,390.00		312,390.00	312,390.00	-
NJDOT - Municipal Aid 2025 Rutherford	41-592	2		322,825.00		322,825.00	322,825.00	-
NJDOT -Safe Routes to School (Sherman Ave)	41-591	2	1,275,000.00			-	-	-
Peppertown Park Project (Connell Co.)	41-594	2		250,000.00		250,000.00	250,000.00	-
UC Infrastructure	41-560	2		60,000.00		60,000.00	60,000.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Clean Communities	41-602	2		34,626.83		34,626.83	34,626.83	-
Recreational Improvements - 2025	41-673	2		250,000.00		250,000.00	250,000.00	-
	41-509	2				-	-	-
	41-527	2				-	-	-
Greening Union County	41-871	2		3,400.00		3,400.00	3,400.00	-
National Opioid Settlement Fund	41-554	2		43,369.29		43,369.29	43,369.29	-
						-	-	-
NJ Historical Grant	41-689	2	228,247.55			-	-	-
						-	-	-
						-	-	-
NJEDA- Redevelopment Plan	41-665	2		50,000.00		50,000.00	50,000.00	-
Alcohol Education & Rehabilitation	41-501	2		3,754.00		3,754.00	3,754.00	-
						-	-	-
UC Kids Recreation	41-671	2		35,000.00		35,000.00	35,000.00	-
Preserve Union County	41-870	2		20,000.00		20,000.00	20,000.00	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
No Accidents Today- JIF Grant	41-877	2		10,000.00		10,000.00	10,000.00	-
Community Energy Play Y-3	41-879	2		10,000.00		10,000.00	10,000.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		1,506,563.97	2,701,283.80	-	2,701,283.80	2,701,283.80	-
Total Operations - Excluded from "CAPS"	34-305		4,680,198.97	5,282,524.10	-	5,272,524.10	5,138,470.87	134,053.23
Detail:								
Salaries & Wages	34-305	1	2,700.00	3,500.00	-	3,500.00	-	3,500.00
Other Expenses	34-305	2	4,677,498.97	5,279,024.10	-	5,269,024.10	5,138,470.87	130,553.23

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		830,000.00	1,000,000.00	XXXXXXXXXX	1,000,000.00	1,000,000.00	-
						-		-
		2				-		-
RESERVE FOR FIRE ENGINE	44-903	2	50,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		880,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00	-

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
(D) Municipal Debt Service - Excluded from "CAPS"								
Payment of Bond Principal	45-920		2,320,000.00	2,320,000.00		2,320,000.00	2,320,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		1,765,870.00	802,923.00		802,923.00	802,923.00	XXXXXXXXXX
Interest on Bonds	45-930		1,524,900.00	1,618,700.00		1,618,700.00	1,618,700.00	XXXXXXXXXX
Interest on Notes	45-935		148,670.00	67,566.00		67,566.00	67,564.76	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
NJ INFRASTRUCTURE LOAN PAYABLE	45-942	2	326,390.00	358,214.00		368,214.00	367,498.54	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

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
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		6,085,830.00	5,167,403.00	-	5,177,403.00	5,176,686.30	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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870		575,000.00	265,000.00	XXXXXXXXXX	265,000.00	265,000.00	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & 40A:4-	46-871				XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Appropriation Reserves					XXXXXXXXXX	-		XXXXXXXXXX
Payment of unfunded ordinance (8-26)	46-896	2		0.27	XXXXXXXXXX	0.27	0.27	XXXXXXXXXX
Payment of unfunded ordinance (8-19)	46-896	2		19,700.78	XXXXXXXXXX	19,700.78	19,700.78	XXXXXXXXXX
Payment of unfunded ordinance (9-20)	46-896	2		293.00	XXXXXXXXXX	293.00	293.00	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		575,000.00	284,994.05	XXXXXXXXXX	284,994.05	284,994.05	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		12,221,028.97	11,734,921.15	-	11,734,921.15	11,600,151.22	134,053.23

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925				-		XXXXXXXXXX
Interest on Bonds	48-930				-		XXXXXXXXXX
Interest on Notes	48-935				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory							
(J) Expenditures - Local School -	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407				-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409	-	-	-	-	-	XXXXXXXXXX
District School Purposes (Items (I) and (J)) - (K) Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	12,221,028.97	11,734,921.15	-	11,734,921.15	11,600,151.22	134,053.23
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	34,084,612.97	32,176,594.15	575,000.00	32,751,594.15	31,933,406.70	817,470.75
(M) Reserve for Uncollected Taxes	50-899	920,000.00	900,000.00	XXXXXXXXXX	900,000.00	900,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499	35,004,612.97	33,076,594.15	575,000.00	33,651,594.15	32,833,406.70	817,470.75

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	21,863,584.00	20,441,673.00	575,000.00	21,016,673.00	20,333,255.48	683,417.52
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	2,410,268.00	1,858,193.79	-	1,858,193.79	1,794,049.49	64,144.30
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	763,367.00	723,046.51	-	713,046.51	643,137.58	69,908.93
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	1,506,563.97	2,701,283.80	-	2,701,283.80	2,701,283.80	-
Total Operations Excluded from "CAPS"	34-305	4,680,198.97	5,282,524.10	-	5,272,524.10	5,138,470.87	134,053.23
(C) Capital Improvements	44-999	880,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00	-
(D) Municipal Debt Service	45-999	6,085,830.00	5,167,403.00	-	5,177,403.00	5,176,686.30	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	575,000.00	284,994.05	XXXXXXXXXX	284,994.05	284,994.05	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Boar	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	920,000.00	900,000.00	XXXXXXXXXX	900,000.00	900,000.00	XXXXXXXXXX
Total General Appropriations	34-499	35,004,612.97	33,076,594.15	575,000.00	33,651,594.15	32,833,406.70	817,470.75

DEDICATED ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025
		2026	2025	Paid or Charged
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2026 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due 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: Lower Columbia Park Donations, Developer's Escrow Funds, Recycling Program, Disposal of Forfeited Property, Celebration of Public Events Donations, Municipal Public Defender, Purchase Police Equipment, Forensic Laboratory Fees, Affordable Housing, Bandstand Improvements, Environmental Commission Contribution, Uniform Fire Safety Act Penalty Moneys, Lord Litel Famestead Green Acres Program, Parking Offenses Adjudication Act, Downtown Beautification Committee, Deposal of Forfeited Property, Peppertone Park Trust Donations, Special Events Activities - PD run youth Programs, Accumulated Absences Affordable Housing, Board of Recreation, Community Development Block Grant Fund - Act of 1974, Storm Recovery Trust Fund, and Tree Preservation Program Donations,

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

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025

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

LIABILITIES, RESERVES AND SURPLUS

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

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

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

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

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	8,315,422.87
Current Surplus Anticipated in 2026 Budget	4,460,000.00
Surplus Balance Remaining	3,855,422.87

2026

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

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

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

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

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

3 years. (Population under 10,000)

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

years exceeding minimum time period.

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

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

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

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

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

Local Unit TOWNSHIP OF BERKELEY HEIGHTS

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Sewer Plant Improvements	1	15,850,000.00			192,500.00		2,000,000.00	3,657,500.00	10,000,000.00
Manhole Rehabilitation & Storm Water	2	500,000.00							500,000.00
DPW Equipment Acquisition	3	655,000.00			5,000.00			150,000.00	500,000.00
Stream Cleaning and Maintenance	4	1,300,000.00			15,000.00			285,000.00	1,000,000.00
Vehicle Acquisitions	5	770,000.00			8,500.00			161,500.00	600,000.00
IT Acquisition	6	50,000.00							50,000.00
Improvements to Fire House	7	-							
Pubic Safety Equipment Acquisition	8	1,071,900.00			3,595.00			68,305.00	1,000,000.00
Road and side walk Improvements	9	10,400,000.00			20,000.00			380,000.00	10,000,000.00
Document Scanning	10	30,000.00							30,000.00
Radio Equipments	11	175,000.00			5,175.00			69,825.00	100,000.00
Building Improvements	12	580,000.00			4,000.00			76,000.00	500,000.00
Acquisition of Fire Apparatus	13	1,250,000.00		50,000.00					1,200,000.00
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXX	32,631,900.00	-	50,000.00	253,770.00	-	2,000,000.00	4,848,130.00	25,480,000.00

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

Local Unit TOWNSHIP OF BERKELEY HEIGHTS

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

Local Unit TOWNSHIP OF BERKELEY HEIGHTS

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
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TOTAL - ALL PROJECTS	XXXX	32,631,900.00	-	50,000.00	253,770.00	-	2,000,000.00	4,848,130.00	25,480,000.00

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

Local Unit

TOWNSHIP OF BERKELEY HEIGHTS

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
Sewer Plant Improvements	1	15,850,000.00		5,850,000.00	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
Manhole Rehabilitation & Storm Water	2	500,000.00			100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
DPW Equipment Acquisition	3	655,000.00		20,000.00					
Stream Cleaning and Maintenance	4	1,300,000.00		300,000.00					
Vehicle Acquisitions	5	770,000.00		170,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
IT Acquisition	6	50,000.00		-	10,000.00	10,000.00			
Improvements to Fire House	7	-							
Pubic Safety Equipment Acquisition	8	1,071,900.00			200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
Road and side walk Improvements	9	10,400,000.00			2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Document Scanning	10	30,000.00			30,000.00				
Radio Equipments	11	175,000.00				70,000.00	105,000.00		
Building Improvements	12	580,000.00			60,000.00	60,000.00			
Acquisition of Fire Apparatus	13	1,250,000.00		50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
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		-							
TOTAL - THIS PAGE	XXXXX	32,631,900.00	XXXXXXXXXX	6,390,000.00	17,550,000.00	17,590,000.00	17,555,000.00	17,450,000.00	17,450,000.00

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

Local Unit

TOWNSHIP OF BERKELEY HEIGHTS

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
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**6 YEAR CAPITAL PROGRAM - 2026 to 2031
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit TOWNSHIP OF BERKELEY HEIGHTS

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Sewer Plant Improvements	15,850,000.00	192,500.00		792,500.00		1,000,000.00				
Manhole Rehabilitation & Storm Water	500,000.00			25,000.00						
DPW Equipment Acquisition	655,000.00	5,000.00		32,750.00						
Stream Cleaning and Maintenance	1,300,000.00	15,000.00		65,000.00						
Vehicle Acquisitions	770,000.00	8,500.00		38,500.00						
IT Acquisition	50,000.00			2,500.00						
Improvements to Fire House	-			-						
Pubic Safety Equipment Acquisition	1,071,900.00	3,595.00	50,000.00	53,595.00						
Road and side walk Improvements	10,400,000.00	20,000.00		520,000.00		3,000,000.00				
Document Scanning	30,000.00			1,500.00						
Radio Equipments	175,000.00	69,825.00		8,750.00						
Building Improvements	580,000.00	4,000.00		29,000.00						
Acquisition of Fire Apparatus	1,250,000.00			62,500.00						
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	32,631,900.00	318,420.00	50,000.00	1,631,595.00	-	4,000,000.00	-	-	-	-

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

Local Unit TOWNSHIP OF BERKELEY HEIGHTS

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
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TOTAL - ALL PROJECTS	32,631,900.00	318,420.00	50,000.00	1,631,595.00	-	4,000,000.00	-	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2026

RESOLUTION

Be it Resolved by the COUNCIL MEMBERS of the TOWNSHIP
of BERKELEY HEIGHTS, County of UNION that the budget hereinbefore set forth is hereby
adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 15,828,495.21 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 1,737,267.48 (Item 5 Below) Minimum Library Tax

RECORDED VOTE

(Insert last name)

	Ayes	Nays	
	<div style="border: 1px solid black; width: 100%; height: 100%;"></div>	<div style="border: 1px solid black; width: 100%; height: 100%;"></div>	Abstained <div style="border: 1px solid black; width: 100%; height: 30px;"></div>
			Absent <div style="border: 1px solid black; width: 100%; height: 60px;"></div>

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated		08-100	\$ 4,460,000.00
Miscellaneous Revenues Anticipated		13-099	\$ 12,673,359.28
Receipts from Delinquent Taxes		15-499	\$ 305,491.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)		07-190	\$ 15,828,495.21
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I</u> 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 <u>SCHOOLS IN TYPE I</u> SCHOOL DISTRICTS ONLY			\$ -
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)		07-191	
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX		07-192	\$ 1,737,267.48
Total Revenues		13-299	\$ 35,004,612.97

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 19,483,694.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 2,379,890.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 4,680,198.97
(c) Capital Improvements	44-999	\$ 880,000.00
(d) Municipal Debt Service	45-999	\$ 6,085,830.00
(e) Deferred Charges - Municipal	46-999	\$ 575,000.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 920,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 35,004,612.97

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the _____ day of _____, 2026. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2026 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this _____ day of _____, 2026, _____, Clerk
Signature

TOWNSHIP OF BERKELEY HEIGHTS OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2025	APPROPRIATIONS	FCOA	Appropriated		Expended 2025	
		2026	2025				for 2026	for 2025	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Year Referendum Passed/Implemented:				(Date)	Payment of Bond Principal	54-920-2				xxxxxxxxxx
Rate Assessed:	\$				Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Total Tax Collected to date:	\$				Interest on Bonds	54-930-2				xxxxxxxxxx
Total Expended to date:	\$				Interest on Notes	54-935-2				xxxxxxxxxx
Total Acreage Preserved to date:				(Acres)	Reserve for Future Use	54-950-2				-
Recreation land preserved in 2025:				(Acres)	Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2025:				(Acres)						

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

Contracting Unit: TOWNSHIP OF BERKELEY HEIGHTS

Year Ending: December 31, 2025

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

Date

Clerk of the Governing Body

**Township of Berkeley Heights
Union County, New Jersey**

Township Council Public Meeting

April 7, 2026

6:30 P.M.

**** AMENDED ****

Adequate notice of this meeting has been provided by forwarding a copy to the Courier News, Star Ledger and posting on the Township website, at least forty-eight hours prior to the meeting, all in accordance with the Open Public Meetings Act.

COUNCIL MEMBERS:

John Foster - President

Margaret Illis

Bill Machado

Alvaro Medeiros

Andrew Moran

Susan Poage – Vice President

Angie Devanney- Mayor

AGENDA FOR PUBLIC MEETING

I. CALL TO ORDER

II. ROLL CALL

III. FLAG SALUTE

IV. CONFERENCE SESSION

1. Eagle Scout Project - ****PULLED****
2. 2026 Municipal Budget Presentation
3. Debt Presentation - NW Financial

V. REGULAR AGENDA

VI. APPROVAL OF MINUTES

Public Meetings: March 16, 2026, August 26, 2024, July 23, 2024, March 19, 2024

VII. ORDINANCE FOR INTRODUCTION:

Public Hearing and Final Adoption scheduled for May 5, 2026

Ordinance 2026-05

“CALENDAR YEAR 2026 ORDINANCE TO EXCEED THE MUNICIPAL BUDGET APPROPRIATION LIMITS AND TO ESTABLISH A CAP BANK (N.J.S.A. 40A: 4-45.14).”

VIII. INTRODUCTION OF 2026 MUNICIPAL BUDGET:

Resolution authorizing the Approval of the 2026 Municipal Budget for introduction and establishing May 5, 2026, as date of public hearing and final adoption.
(Resolution 2026-146)

IX. CITIZENS HEARING - (3) minutes per resident

Comments are welcome during the public comment period during this meeting on any matter over which the Township has jurisdiction. To make your comment, the speaker must come forward to the microphone and state his/her name and address for the record. Each speaker is limited to 3 minutes. The Mayor and/or Council will keep time. Please promptly yield the floor when time is called and return to your seat. Your cooperation in adherence to these rules of order will ensure an orderly and respectful meeting.

X. NEW BUSINESS – RESOLUTIONS OFFICIAL ACTION WILL BE TAKEN ON THE FOLLOWING:

RESOLUTIONS

CONSENT AGENDA – All matters listed under Consent Agenda are considered routine by the Township Council and will be enacted upon by one motion; there will be no separate discussion of these items. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately.

Resolution No. 2026-

147. Resolution approving Bill List dated April 7, 2026, in the amount of \$1,238,358.29.

148. Resolution to establish a change fund for the Recreation Department.

149. Resolution authorizing the refund of tax overpayments for various properties within the Township.

150. Resolution authorizing a list of firms qualified to provide professional engineering services for special projects to the Township pursuant to the RFQ process.

151. Resolution authorizing the Clerk to proceed with going out to bid for the Lower Columbia Park project.

152. Resolution adopting a cash payment rounding policy.

153. Resolution authorizing the contract change order for the Improvements to Middle Way and Winchip Road project.

154. Resolution authorizing the contract change order for the Improvements to Deerpath Lane project.

155. Resolution authorizing the contract change order for the Sherman Avenue Revitalization project.

XI. ORDINANCES FOR INTRODUCTION

Public Hearing and Final Adoption scheduled for April 21, 2026.

Ordinance 2026-06

ADOPTING AN ORDINANCE TO PRO-RATE RETAIL FOOD ESTABLISHMENT LICENSE FEES FOR NEW BUSINESS OWNERS AND ESTABLISH A FEE FOR EXPIRED LICENSES

XII. TOWNSHIP COUNCIL REPORTS

- A. John Foster - President
- B. Margaret Illis
- C. Bill Machado
- D. Alvaro Medeiros
- E. Andrew Moran
- F. Susan Poage – Vice President

ADMINISTRATION REPORTS

Mayor Devanney
Liza Viana

XIII. EXECUTIVE SESSION

1. Contract Negotiations – Free Acres
2. Potential Litigation - **** ADDED ****

XIV. ADJOURNMENT

Angela Lazzari, Township Clerk

**TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY**

ORDINANCE NO. 2026-05

CALENDAR YEAR 2026

**ORDINANCE TO EXCEED THE MUNICIPAL BUDGET APPROPRIATION LIMITS
AND TO ESTABLISH A CAP BANK
(N.J.S.A. 40A:4-45.14)**

WHEREAS, the Local Government Cap Law, N.J.S.A. 40A: 4-45.1 et seq., provides that in the preparation of its annual budget, a municipality shall limit any increase in said budget up to 2.00% unless authorized by ordinance to increase it to 3.5% over the previous year's final appropriations, subject to certain exceptions; and

WHEREAS, N.J.S.A. 40A: 4-45.15a provides that a municipality may, when authorized by ordinance, appropriate the difference between the amount of its actual final appropriation and the 3.5% percentage rate as an exception to its final appropriations in either of the next two succeeding years; and

WHEREAS, the Township Council of the Township of Berkeley Heights in the County of Union finds it advisable and necessary to increase its CY 2026 budget by up to 3.5% over the previous year's final appropriations, in the interest of promoting the health, safety and welfare of the citizens; and

WHEREAS, the Township Council hereby determines that a 1.5 % increase in the budget for said year, amounting to \$306,245.67 in excess of the increase in final appropriations otherwise permitted by the Local Government Cap Law, is advisable and necessary.

NOW THEREFORE BE IT ORDAINED, by the Township Council of the Township of Berkeley Heights, in the County of Union, a majority of the full authorized membership of this governing body affirmatively concurring, that, in the CY 2026 budget year, the final appropriations of the Township of Berkeley Heights shall, in accordance with this ordinance and N.J.S.A. 40A: 4-45.14, be increased by 3.5 %, amounting to \$714,573.24 and that the CY 2026 municipal budget for the Township of Berkeley Heights be approved and adopted in accordance with this ordinance.

BE IT FURTHER ORDAINED, that a certified copy of this ordinance as introduced be filed with the Director of the Division of Local Government Services within 5 days of introduction.

BE IT FURTHER ORDAINED, that a certified copy of this ordinance upon adoption, with the recorded vote included thereon, be filed with said Director within 5 days after such adoption.

Angie Devanney, Mayor

**TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY**

Introduction						Councilperson	Final Adoption					
Moved	Sec.	Aye	Nay	Abs.	NP		Moved	Sec.	Aye	Nay	Abs.	NP
						John Foster						
						Margaret Illis						
						Bill Machado						
						Alvaro Medeiros						
						Andrew Moran						
						Susan Poage						
Introduced: April 7, 2026						I hereby certify the above ordinance was adopted by the Township Council of the Township of Berkeley Heights, County of Union, State of New Jersey on the aforementioned date.						
Final Adoption: May 5, 2026												
						_____ Angela Lazzari, Township Clerk						

TOWNSHIP OF BERKELEY HEIGHTS

**NOTICE OF INTRODUCTION
ORDINANCE 2026-05**

PUBLIC NOTICE is hereby given that the Ordinance entitled

**CALENDAR YEAR 2026
ORDINANCE TO EXCEED THE MUNICIPAL BUDGET APPROPRIATION LIMITS AND TO
ESTABLISH A CAP BANK
(N.J.S.A. 40A:4-45.14)**

was introduced and passed on First Reading at the Regular Meeting of the Township Council of the Township of Berkeley Heights, County of Union, State of New Jersey, held on **April 7, 2026 at 6:30 p.m.** The within Ordinance will be further considered for Final Passage, after public hearing thereon, at the Regular Meeting of the Township Council to be held in the Council Chamber at the Berkeley Heights Municipal Complex, 29 Park Avenue, Berkeley Heights, NJ, on **May 5, 2026 at 6:30 p.m.**, or as soon thereafter, as said matter can be reached. At which time and place, all persons who are interested therein will be given an opportunity to be heard and ask questions concerning the same.

During the week prior to and up to the time of Public Hearing, copies of said Ordinance will be available at no cost in the Municipal Clerk's office in said Municipal Complex, 29 Park Avenue, Berkeley Heights, NJ 07974, and to the members of the general public who shall request the same.

**Angela Lazzari
Township Clerk**

TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY

RESOLUTION

WHEREAS, it is necessary for the Township of Berkeley Heights to prepare an annual budget identifying all of the anticipated appropriations and revenues to support government operations for the Calendar Year 2026; and

WHEREAS, N.J.S.A. 40A:4-5 provides for the introduction and approval of the annual Municipal Budget; and

WHEREAS, upon approval of the introduction, a public hearing will be scheduled for comments.

NOW, THEREFORE, BE IT RESOLVED by the Township of Berkeley Heights, County of Union, New Jersey, that:

1. The Municipal Council approves the introduction of the attached following statements of revenues and appropriations for the Township of Berkeley Heights Municipal Budget for the year 2026.
2. The Governing Body of the Township of Berkeley Heights' approval of the introduction of the attached Budget for the year 2026 shall constitute a first reading, pursuant to N.J.S.A. 40A:4-5(a).
3. The public hearing and second reading for the Township of Berkeley Heights Municipal Budget for the year 2026 will be held on **May 5, 2026**, at 6:30 PM at 29 Park Avenue, Berkeley Heights, New Jersey.
4. The introduction and approval of the attached following statements of revenues and appropriations for the Township of Berkeley Heights Municipal Budget for the year 2026 shall be published on the Township Legal Notices webpage as of April 10, 2026, which constitutes ten days prior to second hearing on May 5, 2026, pursuant to N.J.S.A. 40A:4-6.

Approved this 7th day of April, 2026.

ATTEST:

Angela Lazzari, RMC
Township Clerk

ROLL CALL	Aye	Nay	Abstain	Absent
FOSTER				
ILLIS				
MACHADO				
MEDEIROS				
MORAN				
POAGE				
TIE:				
MAYOR DEVANNEY				

Summary of Revenues		Anticipated	
		2026	2025
1. Surplus		4,460,000.00	4,900,000.00
2. Total Miscellaneous Revenues		12,673,359.28	10,913,382.45
3. Receipts from Delinquent Taxes		305,491.00	275,025.00
4. a) Local Tax for Municipal Purposes		15,828,495.21	15,515,772.90
b) Addition to Local School District Tax			
c) Minimum Library Tax		1,737,267.48	1,472,413.79
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd		17,565,762.69	16,988,186.69
Total General Revenues		35,004,612.97	33,076,594.14

Summary of Appropriations		2026 Budget	Final 2025 Budget
1. Operating Expenses:	Salaries & Wages	7,956,550.00	7,736,870.00
	Other Expenses	16,207,342.97	15,662,641.10
2. Deferred Charges & Other Appropriations		2,954,890.00	2,609,680.05
3. Capital Improvements		880,000.00	1,000,000.00
4. Debt Service (Include for School Purposes)		6,085,830.00	5,167,403.00
5. Reserve for Uncollected Taxes		920,000.00	900,000.00
Total General Appropriations		35,004,612.97	33,076,594.15
Total Number of Employees		198	194

TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY

RESOLUTION

BE AND IT IS HEREBY RESOLVED by the Township Council of the Township of Berkeley Heights, County of Union, State of New Jersey, in meeting assembled, authorizes and directs the Township Treasurer to make payment of vouchers listed on the Bill List dated **4/7/2026**, in the amount of **\$1,238,358.29** such vouchers having been received by the Township Council, having been satisfied that appropriate procedure has been followed in the processing of said vouchers.

Approved this 7th day of April, 2026.

ATTEST:

Angela Lazzari, RMC
Township Clerk

ROLL CALL	Aye	Nay	Abstain	Absent
FOSTER				
ILLIS				
MACHADO				
MEDEIROS				
MORAN				
POAGE				
TIE:				
MAYOR DEVANNEY				

**TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY**

RESOLUTION

AUTHORIZE CHANGE FUND FOR USE IN THE RECREATION DEPARTMENT

WHEREAS, the Recreation Department is required to make change for cash payments received for its summer camp program; and

WHEREAS, there exists a need to maintain such a fund for use of operation of the Recreation’s summer camp; and

WHEREAS, New Jersey State regulations allow change funds to be established by an initial resolution and to continue from year to year without additional governing body action.

NOW THEREFORE BE IT RESOLVED, the Council of the Township of Berkeley Heights, County of Union, State of New Jersey, that the Recreation Department establish a change fund to an amount not to exceed \$100.00 for the purposed of making change to insure the proper exact payment due is paid.

BE IT FURTHER RESOLVED that said change fund be safely secured in keeping with established prudent business practices.

BE IT FURTHER RESOLVED that said change fund be used to make change only and shall not be used to purchase goods and/or services of any kind.

Approved this 7th day of April 2026.

ATTEST:

**Angela Lazzari, RMC
Township Clerk**

ROLL CALL	Aye	Nay	Abstain	Absent
FOSTER				
ILLIS				
MACHADO				
MEDEIROS				
MORAN				
POAGE				
TIE:				
MAYOR DEVANNEY				

**TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY**

RESOLUTION

WHEREAS, there appears on the tax records overpayment as shown below and the Collector of Taxes recommends the refund of such overpayment.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the Township of Berkeley Heights, after proper notation on the tax account records by the Tax Collector, that the proper officers be and they are hereby authorized and directed to issue checks refunding such overpayment as shown below:

- REASON:**
- | | |
|----------------------|-------------------------------|
| 1. Incorrect Payment | 6. Tax Appeal County Board |
| 2. Duplicate Payment | 7. Tax Appeal State Tax Court |
| 3. Senior Citizen | 8. 100% Disabled Veteran |
| 4. Veteran Deduction | 9. Replacement Check |
| 5. Homestead Rebate | 10. Reduced Assessment |
| | 11. Other |

Block/Lot	Property Address	Refund To	Refund Amount	Year	Reason
2604/28	34 LENAPE LN	COTALITY	\$3,550.51	2026	1
2801/36	36 SHERBROOK DR	LERETA	\$3,927.90	2026	1
3303/14.10	2 LILLIAN CT	COTALITY	\$6,410.06	2026	1
3805/16	6 CHESTNUT HILL DR	COTALTIY	\$4,085.23	2026	1

BE IT FURTHER RESOLVED, that a copy of this resolution be forwarded to the Tax Collector.

Approved this 7th day of April, 2026.

ATTEST:

Angela Lazzari, RMC
Township Clerk

ROLL CALL	Aye	Nay	Abstain	Absent
FOSTER				
ILLIS				
MACHADO				
MEDEIROS				
MORAN				
POAGE				
TIE:				
MAYOR DEVANNEY				

**TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY**

RESOLUTION

WHEREAS, the Township of Berkeley Heights requires the provision of professional engineering services relating to and in furtherance of its activities for the calendar year 2026; and

WHEREAS, the Township has determined to undertake a fair and open process in accordance with the New Jersey Local Unit Pay-to-Play Law, N.J.S.A. 19:44A-20.5, et seq. through the issuance of Requests for Qualifications (“RFQ’s”) for contract awards for such services during the calendar year 2026; and

WHEREAS, the Township advertised the RFQ’s for Engineering Services – Special Projects; and

WHEREAS, the Township received qualifications and proposals from various firms in response to the RFQ, which have been reviewed and are available for public inspection; and

WHEREAS, the Township wishes to adopt a list of firms as qualified to provide services to the Township pursuant to the RFQ process, which list is attached hereto.

NOW, THEREFORE, BE IT RESOLVED that the Township Council hereby adopts the attached list as the firms deemed qualified to provide services to the Township during the above-referenced time period pursuant to a Fair and Open process in accordance with the New Jersey Local Unit Pay-to-Play Law, N.J.S.A. 19:44A-20.5, et seq.

BE IT FURTHER RESOLVED that this Resolution does not, nor shall it be construed to, award any contract under the RFQ process.

BE IT FURTHER RESOLVED that this resolution shall take effect immediately.

Approved this 7th day of April, 2026.

ATTEST:

Angela Lazzari, RMC
Township Clerk

ROLL CALL	Aye	Nay	Abstain	Absent
FOSTER				
ILLIS				
MACHADO				
MEDEIROS				
MORAN				
POAGE				
TIE:				
MAYOR DEVANNEY				

ATTACHMENT

Firms Qualified to Provide the Following for 2026

Engineering Services – Special Projects

Dynamic Engineering Consultants
1904 Main Street
Lake Como, NJ 07719

LAN Engineering, Planning, Architecture
445 Godwin Ave Ste 9
Midland Park, NJ 07432

CP Engineers
11 Park Lake Road
Sparta, NJ 07871

Boswell
330 Phillips Ave
South Hackensack, NJ 07606-1722

Harbor Consultants
320 North Avenue East
Cranford, NJ 07016

T and M
400 Broadacres Drive Ste 250
Bloomfield, NJ 07003

O & S Associates
145 Main Street
Hackensack, NJ 07601

**TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY**

RESOLUTION

WHEREAS, the Township of Berkeley Heights desires to receive bids for the renovation of multiple areas of the Lower Columbia Park which includes installing a new natural grass soccer field, new field lighting, new basketball courts, fencing, and irrigation.

NOW THEREFORE, BE IT RESOLVED, that the Governing Body of the Township of Berkeley Heights authorizes the Clerk to proceed with going out to bid in accordance with New Jersey Local Contracts Law N.J.S.A. 40:11-1 et seq. for the renovation of multiple areas of Lower Columbia Park.

Approved this 7th day of April, 2026.

ATTEST:

Angela Lazzari, RMC
Township Clerk

ROLL CALL	Aye	Nay	Abstain	Absent
FOSTER				
ILLIS				
MACHADO				
MEDEIROS				
MORAN				
POAGE				
TIE:				
MAYOR DEVANNEY				

TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY

RESOLUTION

RESOLUTION ADOPTING A CASH PAYMENT ROUNDING POLICY

WHEREAS, the Township of Berkeley Heights (hereinafter "Township") recognize that the reduced availability and circulation of one-cent coins ("pennies") may create practical difficulties for customers and Township personnel when processing in-person cash payments that require exact change; and

WHEREAS, in order to address these challenges and ensure the continued efficient processing of in-person cash transactions, the Township has developed a Cash Payment Rounding Policy applicable to all customers making in-person payments in cash for billable items collected by any authorized officer or employee of the Township of Berkeley Heights when exact change is not available; and

WHEREAS, a copy of the Cash Payment Rounding Policy is attached hereto and incorporated herein; and

WHEREAS, the Council finds that adoption of this policy will promote administrative efficiency and facilitate the continued acceptance of in-person cash payments.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Township Council of the Township of Berkeley Heights, County of Union, State of New Jersey, that:

1. The recitals set forth in the preamble of this Resolution are hereby adopted and incorporated as if fully set forth herein.
2. The Cash Payment Rounding Policy attached hereto is hereby approved and adopted and shall apply to all applicable in-person cash transactions conducted by the Township.
3. This Resolution and the attached policy shall take effect immediately upon adoption.

Approved this 7th day of April, 2026.

ATTEST:

Angela Lazzari, RMC
Township Clerk

ROLL CALL	Aye	Nay	Abstain	Absent
FOSTER				
ILLIS				
MACHADO				
MEDEIROS				
MORAN				
POAGE				
TIE:				
MAYOR DEVANNEY				

Cash Payment Rounding Policy

Purpose:

Due to the reduced availability and circulation of one-cent coins (“pennies”), the Township of Berkeley Heights is implementing a rounding procedure for all cash payments to ensure accurate and efficient handling without financial loss to the Township.

Scope:

This policy applies to all customers making in-person payments using cash for taxes or other amounts collected by the Township when the customer is unable to pay in exact change.

Policy Statement

1. Rounding of Cash Transactions

- When a customer pays a tax bill in cash, the final balance due shall be rounded up to the nearest \$0.05 (five cents).
- This rounding applies only to the cash payment process and does not alter the actual billed amount recorded in the Township’s accounting system.

2. Rounding Rules

- Amounts ending in \$0.01 through \$0.04 will be rounded up to \$0.05.
- Amounts ending in \$0.06 through \$0.09 will be rounded up to \$0.10.
- No amounts will be rounded down under any circumstances.

3. Application of Excess Amounts

- Any amount collected above the exact billed charge due to rounding shall be credited to the customer’s next quarterly tax bill.
- The credit will be shown on the customer’s receipt and on the next billing statement.

4. Electronic Payments Unaffected

- This rounding policy does not apply to payments made by check, ACH, credit/debit card, or online payment platforms.

Township staff responsible for billing and collections shall implement this policy. The Township may revise the policy as needed based on operational or financial considerations.

TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY

RESOLUTION

AUTHORIZING A CHANGE ORDER FOR THE CONTRACT WITH PORTOFINO BUILDERS, LLC FOR THE FOR THE IMPROVEMENTS TO MIDDLE WAY AND WINCHIP ROAD (UCIT FUNDED) PROJECT

WHEREAS, Resolution 2025-297 authorized The Township of Berkeley Heights (“Township”) and Portofino Builders, LLC (“Contractor”) to enter into a contract following a public advertisement for bids for the Improvements to Middle Way and Winchip Road (UCIT Funded) project for a total amount of \$263,905.75; and

WHEREAS, upon completion of the project it was discovered that the total project cost, based on as-built quantities was \$263,888.20, which decreases the contract amount by \$17.55, equal to 0.01% of the contract amount; and

WHEREAS, by Change Order #1 & Final dated January 23, 2026, the Township Engineer has recommended processing of the change order.

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of Berkeley Heights that a change order in the amount of -\$17.55, decreasing the total contract amount with Portofino Builders, LLC from \$263,905.75 to \$263,888.20 is hereby approved.

Approved this 7th day of April, 2026.

ATTEST:

Angela Lazzari, RMC
Township Clerk

ROLL CALL	Aye	Nay	Abstain	Absent
FOSTER				
ILLIS				
MACHADO				
MEDEIROS				
MORAN				
POAGE				
TIE:				
MAYOR DEVANNEY				

TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY

RESOLUTION

AUTHORIZING A CHANGE ORDER FOR THE CONTRACT WITH PORTOFINO BUILDERS, LLC FOR THE FOR THE IMPROVEMENTS TO DEERPATH LANE PROJECT

WHEREAS, Resolution 2025-157 authorized The Township of Berkeley Heights (“Township”) and Portofino Builders, LLC (“Contractor”) to enter into a contract following a public advertisement for bids for the Improvements to Deerpath Lane project for a total amount of \$419,000.60; and

WHEREAS, upon completion of the project it was discovered that the total project cost, based on as-built quantities was \$418,993.50, which decreases the contract amount by \$7.10, equal to 0.00% of the project amount; and

WHEREAS, by Change Order #1 & Final dated January 23, 2026, the Township Engineer has recommended processing of the change order.

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of Berkeley Heights that a change order in the amount of -\$7.10 decreasing the total contract amount with Portofino Builders, LLC from \$419,000.60 to \$418,993.50 is hereby approved.

Approved this 7th day of April, 2026.

ATTEST:

Angela Lazzari, RMC
Township Clerk

ROLL CALL	Aye	Nay	Abstain	Absent
FOSTER				
ILLIS				
MACHADO				
MEDEIROS				
MORAN				
POAGE				
TIE:				
MAYOR DEVANNEY				

TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY

RESOLUTION

AUTHORIZING A CHANGE ORDER FOR THE CONTRACT WITH PORTOFINO BUILDERS, LLC FOR THE FOR THE REVITALIZATION OF SHERMAN AVENUE PROJECT

WHEREAS, Resolution 2025-176 authorized The Township of Berkeley Heights (“Township”) and Portofino Builders, LLC (“Contractor”) to enter into a contract following a public advertisement for bids for the Sherman Avenue Revitalization project for a total amount of \$1,148,586.00; and

WHEREAS, the Township Engineer has advised the Township that based on as-built quantities there is an additional \$66,025.00 required, which reflects an increase of 5.75% of the contract amount, bringing the amended contract amount to \$1,214,611.00; and

WHEREAS, by Change Order #1 dated March 27, 2026, the Township Engineer has recommended processing of the change order.

NOW, THEREFORE, BE IT RESOLVED by the Township Council, of the Township of Berkeley Heights, County of Union, that it hereby approves Change Order No. 1, dated March 27, 2026, which increases the contract amount by **\$66,025.00**, a 5.75% increase, for a new contact total of **\$1,214,611.00**.

BE IT FURTHER RESOLVED, that the Chief Financial Officer for the Township of Berkeley Heights has certified that sufficient uncommitted funds will be available in an amount not to exceed **\$66,025.00**, from account # **G-02-20-165-475 - SHERMAN AVE STREETScape/ PEPPERTOWN 2024**.

BE IT FURTHER RESOLVED, that this Resolution to take effect immediately.

Approved this 7th day of April, 2026.

ATTEST:

Angela Lazzari, RMC
Township Clerk

ROLL CALL	Aye	Nay	Abstain	Absent
FOSTER				
ILLIS				
MACHADO				
MEDEIROS				
MORAN				
POAGE				
TIE:				
MAYOR DEVANNEY				

**TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY**

ORDINANCE NO. 2026-06

**ADOPTING AN ORDINANCE TO PRO-RATE RETAIL FOOD ESTABLISHMENT
LICENSE FEES FOR NEW BUSINESS OWNERS AND ESTABLISH A FEE FOR
EXPIRED LICENSES**

WHEREAS, it is the desire of the Board of Health, the Mayor, and Township Council for the Township of Berkeley Heights to pro-rate retail food establishment license fees for new owners in their first year in business; and

WHEREAS, it is the desire of the Board of Health, the Mayor, and the Township Council for the Township of Berkeley Heights to establish a fee for retail food establishment license applications for any change in business location or change of ownership not submitted to the health department within thirty (30) days thereof; and

WHEREAS, it is the desire of the Board of Health, the Mayor, and the Township Council for the Township of Berkeley Heights to establish a fee for the review of retail food businesses seeking to change their food service operation not submitted to the health department for review within thirty (30) days thereof;

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Council of the Township of Berkeley Heights, County of Union, State of New Jersey as follows:

SECTION I. Section 8.68.200, "Expiration of Licenses," of Chapter 8.68, "Sanitary Code," of Title 8, "Health and Safety," of the Township Code shall be amended as follows:

Licenses shall expire upon change of business location, change of ownership, or upon cessation of active operations. Changes in the food service operation are allowed but must be reported to the health department for review. Changes in operation may require a change in the class of the license required. Licenses are not transferable. New owners, private or corporate, require a new license.

A. Any business seeking a change of business location or change of ownership must submit their application for a new license thirty (30) days prior to any change of business location or change of ownership. If the application is not submitted thirty (30) days prior to the change of business location or change of ownership, then the applicant shall be fined \$100 in addition to any application fee.

B. Any business seeking a change in the food service operation must submit notice to the health department thirty (30) days prior to change in the food service operation for review and determination as to whether a new license is required. If notice is not submitted thirty (30) days prior to the change in the food service operation, then the applicant shall be fined \$100 in addition to any application fee. If the health department determines that a new license is required, then the business shall apply for a new license.

SECTION II. Section 8.68.210, "Fee, duration," of Chapter 8.68, "Sanitary Code," of Title 8, "Health and Safety," of the Township Code shall be amended as follows:

A. A license for all commercial services or enterprises other than retail food establishments shall be issued by the board upon payment of a fee of one hundred dollars (\$100.00).

**TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY**

- B. Retail food establishments shall apply and obtain a license according to the following Class Schedule:

Class 1 - fifty dollars (\$50.00).

Prepackaged foods and/or candy and/or ice only. Agricultural Markets. No food preparation or equipment required.

Class 2 - one hundred dollars (\$100.00).

Prepackaged and fresh foods and/or ice. Minimal food preparation and minimal food service equipment required.

Class 3 - three hundred dollars (\$300.00).

Prepackaged and fresh foods and/or ice. Food preparation that requires mechanical and fire suppression equipment. Preparation of hazardous foods but in a limited and repetitive menu.

Class 4 - four hundred fifty dollars (\$450.00).

Prepackaged and fresh foods and/or ice. Food preparation that requires mechanical and fire suppression equipment. Preparation of a full service menu including hazardous foods. Multiple types of food preparation occur simultaneously.

Class 5 - six hundred dollars (\$600.00).

Prepackaged and fresh foods and/or ice. Food preparation that requires mechanical and fire suppression equipment. Preparation of a full service menu including hazardous foods. Multiple types of food preparation occur simultaneously.

Advanced food preparation and mass production is common. The registered environmental health specialist shall determine the class of each retail food establishment.

- C. All of the aforesaid licenses shall be valid for one year and expire on December 31st. A renewal license must be purchased by December 31st of the year prior to which it is valid. A fee of twenty-five dollars (\$25.00) shall be imposed on renewal licenses for each month or part thereof after December 31st, which has expired prior to renewal.
- D. All owners or vendors who own or operate any food or beverage vending machine shall pay an operating fee of twenty dollars (\$20.00) regardless of the number of vending machines located in the township. The operating fee shall cover the period of one year and shall be paid on January 1st. In addition, all owners or vendors who own or operate any food or beverage vending machine shall pay a fee of ten dollars (\$10.00) for each machine located in the township. The fee for each machine shall cover the period of one year and shall be paid on January 1st.
- E. Seasonal food events, e.g. summer pool concessions and the like shall obtain a license for one hundred dollars (\$100.00) per year.
- F. Food vendors at temporary events such as carnivals, street fairs, etc., shall apply for and obtain licenses for fifty dollars (\$50.00) per day of the event, not to exceed five days.

**TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY**

- G. Applicants applying to construct or alter a retail food establishment must submit sealed plans, including construction, plumbing, electrical, and equipment specifications to the health department for review. Such submittal shall be accompanied by a plan review fee of one hundred fifty dollars (\$150.00). No retail food establishment shall be constructed, renovated or converted except in accordance with the plans and specifications submitted to and approved by the registered environmental health specialist.
- H. Any food retail establishment applying for a license as a new owner, either private or corporate, in their first year of business shall have their license fees pro-rated based on the following:
1. Applications Submitted Prior to July 1st shall pay the entire annual fee.
 2. Applications Submitted on or After July 1st shall pay half the annual fee.

Any food retail establishments applying for a license after having an expired license due to change of business location, change of ownership, change of food service operation, or upon cessation of active operations, as described in Sec. 8.68.200, shall not have their license fees pro-rated.

SECTION III. All ordinances or parts of ordinances in conflict or inconsistent with any part of this Ordinance are hereby repealed to the extent that they are in conflict or inconsistent.

SECTION IV. If any section, provision, or part of provision of this Ordinance shall be held to be unenforceable or invalid by any court, such holding shall not affect the validity of this Ordinance, or any part thereof, other than the part so held unenforceable or invalid.

SECTION V. This Ordinance shall take effect after passage and publication in the manner provided by law.

Angie Devanney, Mayor

Introduction						Councilperson	Final Adoption					
Moved	Sec.	Aye	Nay	Abs.	NP		Moved	Sec.	Aye	Nay	Abs.	NP
						John Foster						
						Margaret Illis						
						Bill Machado						
						Alvaro Medeiros						
						Andrew Moran						
						Susan Poage						
Introduced: April 7, 2026						I hereby certify the above ordinance was adopted by the Township Council of the Township of Berkeley Heights, County of Union, State of New Jersey on the aforementioned date.						
Final Adoption: April 21, 2026												
						_____ Angela Lazzari, Township Clerk						

TOWNSHIP OF BERKELEY HEIGHTS

**NOTICE OF INTRODUCTION
ORDINANCE 2026-06**

PUBLIC NOTICE is hereby given that the Ordinance entitled

**ADOPTING AN ORDINANCE TO PRO-RATE RETAIL FOOD ESTABLISHMENT LICENSE FEES FOR
NEW BUSINESS OWNERS AND ESTABLISH A FEE FOR EXPIRED LICENSES**

was introduced and passed on First Reading at the Regular Meeting of the Township Council of the Township of Berkeley Heights, County of Union, State of New Jersey, held on **April 7, 2026 at 6:30 p.m.** The within Ordinance will be further considered for Final Passage, after public hearing thereon, at the Regular Meeting of the Township Council to be held in the Council Chamber at the Berkeley Heights Municipal Complex, 29 Park Avenue, Berkeley Heights, NJ, on **April 21, 2026 at 6:30 p.m.**, or as soon thereafter, as said matter can be reached. At which time and place, all persons who are interested therein will be given an opportunity to be heard and ask questions concerning the same.

During the week prior to and up to the time of Public Hearing, copies of said Ordinance will be available at no cost in the Municipal Clerk's office in said Municipal Complex, 29 Park Avenue, Berkeley Heights, NJ 07974, and to the members of the general public who shall request the same.

**Angela Lazzari
Township Clerk**

Township of Berkeley Heights
AGENDA CHANGES
April 7, 2026

The following items have been modified (amended, added or removed) from the original 4/7/2026 agenda:

THE FOLLOWING ITEMS HAVE BEEN **PULLED** FROM THE AGENDA:

- IV. CONFERENCE SESSION**
 - 1. Eagle Scout Project

THE FOLLOWING ITEMS HAVE BEEN **ADDED** TO THE AGENDA:

- XIII. EXECUTIVE SESSION**
 - 2. Potential Litigation

Township of Berkeley Heights Union County, New Jersey

Township Council Public Meeting April 7, 2026 6:30 P.M.

Adequate notice of this meeting has been provided by forwarding a copy to the Courier News, Star Ledger and posting on the Township website, at least forty-eight hours prior to the meeting, all in accordance with the Open Public Meetings Act.

COUNCIL MEMBERS:

John Foster - President
Margaret Illis
Bill Machado
Alvaro Medeiros
Andrew Moran
Susan Poage – Vice President
Angie Devanney- Mayor

AGENDA FOR PUBLIC MEETING

- I. **CALL TO ORDER**
- II. **ROLL CALL**
- III. **FLAG SALUTE**
- IV. **CONFERENCE SESSION**
 1. Eagle Scout Project
 2. 2026 Municipal Budget Presentation
 3. Debt Presentation - NW Financial
- V. **REGULAR AGENDA**
- VI. **APPROVAL OF MINUTES**
Public Meetings: March 16, 2026, August 26, 2024, July 23, 2024, March 19, 2024
- VII. **ORDINANCE FOR INTRODUCTION:**
Public Hearing and Final Adoption scheduled for May 5, 2026

Ordinance 2026-05

“CALENDAR YEAR 2026 ORDINANCE TO EXCEED THE MUNICIPAL BUDGET APPROPRIATION LIMITS AND TO ESTABLISH A CAP BANK (N.J.S.A. 40A: 4-45.14).”

VIII. INTRODUCTION OF 2026 MUNICIPAL BUDGET:

Resolution authorizing the Approval of the 2026 Municipal Budget for introduction and establishing May 5, 2026, as date of public hearing and final adoption.
(Resolution 2026-146)

IX. CITIZENS HEARING - (3) minutes per resident

Comments are welcome during the public comment period during this meeting on any matter over which the Township has jurisdiction. To make your comment, the speaker must come forward to the microphone and state his/her name and address for the record. Each speaker is limited to 3 minutes. The Mayor and/or Council will keep time. Please promptly yield the floor when time is called and return to your seat. Your cooperation in adherence to these rules of order will ensure an orderly and respectful meeting.

X. NEW BUSINESS – RESOLUTIONS OFFICIAL ACTION WILL BE TAKEN ON THE FOLLOWING:

RESOLUTIONS

CONSENT AGENDA – All matters listed under Consent Agenda are considered routine by the Township Council and will be enacted upon by one motion; there will be no separate discussion of these items. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately.

Resolution No. 2026-

147. Resolution approving Bill List dated April 7, 2026, in the amount of \$1,238,358.29.

148. Resolution to establish a change fund for the Recreation Department.

149. Resolution authorizing the refund of tax overpayments for various properties within the Township.

150. Resolution authorizing a list of firms qualified to provide professional engineering services for special projects to the Township pursuant to the RFQ process.

151. Resolution authorizing the Clerk to proceed with going out to bid for the Lower Columbia Park project.

152. Resolution adopting a cash payment rounding policy.

153. Resolution authorizing the contract change order for the Improvements to Middle Way and Winchip Road project.

154. Resolution authorizing the contract change order for the Improvements to Deerpath Lane project.

155. Resolution authorizing the contract change order for the Sherman Avenue Revitalization project.

XI. ORDINANCES FOR INTRODUCTION

Public Hearing and Final Adoption scheduled for April 21, 2026.

Ordinance 2026-06

ADOPTING AN ORDINANCE TO PRO-RATE RETAIL FOOD ESTABLISHMENT LICENSE FEES FOR NEW BUSINESS OWNERS AND ESTABLISH A FEE FOR EXPIRED LICENSES

XII. TOWNSHIP COUNCIL REPORTS

- A. John Foster - President
- B. Margaret Illis
- C. Bill Machado
- D. Alvaro Medeiros
- E. Andrew Moran
- F. Susan Poage – Vice President

ADMINISTRATION REPORTS

Mayor Devanney
Liza Viana

- XIII. EXECUTIVE SESSION - Contract Negotiations – Free Acres**

- XIV. ADJOURNMENT**

Angela Lazzari, Township Clerk

**TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY**

ORDINANCE NO. 2026-05

CALENDAR YEAR 2026

**ORDINANCE TO EXCEED THE MUNICIPAL BUDGET APPROPRIATION LIMITS
AND TO ESTABLISH A CAP BANK
(N.J.S.A. 40A:4-45.14)**

WHEREAS, the Local Government Cap Law, N.J.S. 40A:4-45.1 et seq., provides that in the preparation of its annual budget, a municipality shall limit any increase in said budget up to 2.5% unless authorized by ordinance to increase it to 3.5% over the previous year's final appropriations, subject to certain exceptions; and

WHEREAS, N.J.S.A. 40A:4-45.15a provides that a municipality may, when authorized by ordinance, appropriate the difference between the amount of its actual final appropriation and the 3.5% percentage rate as an exception to its final appropriations in either of the next two succeeding years; and,

WHEREAS, the Township Council of the Township of Berkely Heights in the County of Union finds it advisable and necessary to increase its CY 2026 budget by up to 3.5% over the previous year's final appropriations, in the interest of promoting the health, safety and welfare of the citizens; and

WHEREAS, the Township Council of the Township of Berkely Heights hereby determines that a 3.5% increase in the budget for said year, amounting to \$735,583.56 in excess of the increase in final appropriations otherwise permitted by the Local Government Cap Law, is advisable and necessary; and

WHEREAS, the Township Council of the Township of Berkely Heights hereby determines that any amount authorized hereinabove that is not appropriated as part of the final budget shall be retained as an exception to final appropriations in either of the next two succeeding years.

NOW THEREFORE BE IT ORDAINED, by the Township Council of the Township of Berkely Heights, in the County of Union, a majority of the full authorized membership of this governing body affirmatively concurring, that, in the CY 2026 budget year, the final appropriations of the Township of Berkely Heights shall, in accordance with this ordinance and N.J.S.A. 40A:4-45.14, be increased by 3.5%, amounting to \$735,853.56 and that the CY 2026 municipal budget for the Township of Berkely Heights be approved and adopted in accordance with this ordinance; and

BE IT FURTHER ORDAINED, that any amount authorized hereinabove that is not appropriated as part of the final budget shall be retained as an exception to final appropriations in either of the next two succeeding years; and

BE IT FURTHER ORDAINED, that a certified copy of this ordinance as introduced be filed with the Director of the Division of Local Government Services within 5 days of introduction; and

**TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY**

BE IT FURTHER ORDAINED, that a certified copy of this ordinance upon adoption, with the recorded vote included thereon, be filed with said Director within 5 days after such adoption.

Angie Devanney, Mayor

Introduction						Councilperson	Final Adoption					
Moved	Sec.	Aye	Nay	Abs.	NP		Moved	Sec.	Aye	Nay	Abs.	NP
						John Foster						
						Margaret Illis						
						Bill Machado						
						Alvaro Medeiros						
						Andrew Moran						
						Susan Poage						
Introduced: April 7, 2026						I hereby certify the above ordinance was adopted by the Township Council of the Township of Berkeley Heights, County of Union, State of New Jersey on the aforementioned date.						
Final Adoption: April 21, 2026												
						_____ Angela Lazzari, Township Clerk						

TOWNSHIP OF BERKELEY HEIGHTS

**NOTICE OF INTRODUCTION
ORDINANCE 2026-05**

PUBLIC NOTICE is hereby given that the Ordinance entitled

**CALENDAR YEAR 2026
ORDINANCE TO EXCEED THE MUNICIPAL BUDGET APPROPRIATION LIMITS AND TO
ESTABLISH A CAP BANK
(N.J.S.A. 40A:4-45.14)**

was introduced and passed on First Reading at the Regular Meeting of the Township Council of the Township of Berkeley Heights, County of Union, State of New Jersey, held on **April 7, 2026 at 6:30 p.m.** The within Ordinance will be further considered for Final Passage, after public hearing thereon, at the Regular Meeting of the Township Council to be held in the Council Chamber at the Berkeley Heights Municipal Complex, 29 Park Avenue, Berkeley Heights, NJ, on **April 21, 2026 at 6:30 p.m.**, or as soon thereafter, as said matter can be reached. At which time and place, all persons who are interested therein will be given an opportunity to be heard and ask questions concerning the same.

During the week prior to and up to the time of Public Hearing, copies of said Ordinance will be available at no cost in the Municipal Clerk's office in said Municipal Complex, 29 Park Avenue, Berkeley Heights, NJ 07974, and to the members of the general public who shall request the same.

**Angela Lazzari
Township Clerk**

TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY

RESOLUTION

WHEREAS, it is necessary for the Township of Berkeley Heights to prepare an annual budget identifying all of the anticipated appropriations and revenues to support government operations for the Calendar Year 2026; and

WHEREAS, N.J.S.A. 40A:4-5 provides for the introduction and approval of the annual Municipal Budget; and

WHEREAS, upon approval of the introduction, a public hearing will be scheduled for comments.

NOW, THEREFORE, BE IT RESOLVED by the Township of Berkeley Heights, County of Union, New Jersey, that:

1. The Municipal Council approves the introduction of the attached following statements of revenues and appropriations for the Township of Berkeley Heights Municipal Budget for the year 2026.
2. The Governing Body of the Township of Berkeley Heights' approval of the introduction of the attached Budget for the year 2026 shall constitute a first reading, pursuant to N.J.S.A. 40A:4-5(a).
3. The public hearing and second reading for the Township of Berkeley Heights Municipal Budget for the year 2026 will be held on **May 5, 2026**, at 6:30 PM at 29 Park Avenue, Berkeley Heights, New Jersey.
4. The introduction and approval of the attached following statements of revenues and appropriations for the Township of Berkeley Heights Municipal Budget for the year 2026 shall be published on the Township Legal Notices webpage as of April 10, 2026, which constitutes ten days prior to second hearing on May 5, 2026, pursuant to N.J.S.A. 40A:4-6.

Approved this 7th day of April, 2026.

ATTEST:

Angela Lazzari, RMC
Township Clerk

ROLL CALL	Aye	Nay	Abstain	Absent
FOSTER				
ILLIS				
MACHADO				
MEDEIROS				
MORAN				
POAGE				
TIE:				
MAYOR DEVANNEY				

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated	
	2026	2025
1. Surplus	4,900,000.00	4,900,000.00
2. Total Miscellaneous Revenues	12,198,722.95	10,913,382.45
3. Receipts from Delinquent Taxes	305,491.00	275,025.00
4. a) Local Tax for Municipal Purposes	15,843,131.54	15,515,772.90
b) Addition to Local School District Tax		
c) Minimum Library Tax	1,737,267.48	1,472,413.79
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	17,580,399.02	16,988,186.69
Total General Revenues	34,984,612.97	33,076,594.14

Summary of Appropriations	2026 Budget	Final 2025 Budget
1. Operating Expenses: Salaries & Wages	7,996,550.00	7,736,870.00
Other Expenses	16,237,342.97	15,662,641.09
2. Deferred Charges & Other Appropriations	2,954,890.00	2,609,680.05
3. Capital Improvements	850,000.00	1,000,000.00
4. Debt Service (Include for School Purposes)	6,085,830.00	5,167,403.00
5. Reserve for Uncollected Taxes	860,000.00	900,000.00
Total General Appropriations	34,984,612.97	33,076,594.14
Total Number of Employees	198	194

**TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY**

RESOLUTION

BE AND IT IS HEREBY RESOLVED by the Township Council of the Township of Berkeley Heights, County of Union, State of New Jersey, in meeting assembled, authorizes and directs the Township Treasurer to make payment of vouchers listed on the Bill List dated **4/7/2026**, in the amount of **\$1,238,358.29** such vouchers having been received by the Township Council, having been satisfied that appropriate procedure has been followed in the processing of said vouchers.

Approved this 7th day of April, 2026.

ATTEST:

**Angela Lazzari, RMC
Township Clerk**

ROLL CALL	Aye	Nay	Abstain	Absent
FOSTER				
ILLIS				
MACHADO				
MEDEIROS				
MORAN				
POAGE				
TIE:				
MAYOR DEVANNEY				

**TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY**

RESOLUTION

AUTHORIZE CHANGE FUND FOR USE IN THE RECREATION DEPARTMENT

WHEREAS, the Recreation Department is required to make change for cash payments received for its summer camp program; and

WHEREAS, there exists a need to maintain such a fund for use of operation of the Recreation’s summer camp; and

WHEREAS, New Jersey State regulations allow change funds to be established by an initial resolution and to continue from year to year without additional governing body action.

NOW THEREFORE BE IT RESOLVED, the Council of the Township of Berkeley Heights, County of Union, State of New Jersey, that the Recreation Department establish a change fund to an amount not to exceed \$100.00 for the purposed of making change to insure the proper exact payment due is paid.

BE IT FURTHER RESOLVED that said change fund be safely secured in keeping with established prudent business practices.

BE IT FURTHER RESOLVED that said change fund be used to make change only and shall not be used to purchase goods and/or services of any kind.

Approved this 7th day of April 2026.

ATTEST:

**Angela Lazzari, RMC
Township Clerk**

ROLL CALL	Aye	Nay	Abstain	Absent
FOSTER				
ILLIS				
MACHADO				
MEDEIROS				
MORAN				
POAGE				
TIE:				
MAYOR DEVANNEY				

**TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY**

RESOLUTION

WHEREAS, there appears on the tax records overpayment as shown below and the Collector of Taxes recommends the refund of such overpayment.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the Township of Berkeley Heights, after proper notation on the tax account records by the Tax Collector, that the proper officers be and they are hereby authorized and directed to issue checks refunding such overpayment as shown below:

- REASON:**
- | | |
|----------------------|-------------------------------|
| 1. Incorrect Payment | 6. Tax Appeal County Board |
| 2. Duplicate Payment | 7. Tax Appeal State Tax Court |
| 3. Senior Citizen | 8. 100% Disabled Veteran |
| 4. Veteran Deduction | 9. Replacement Check |
| 5. Homestead Rebate | 10. Reduced Assessment |
| | 11. Other |

Block/Lot	Property Address	Refund To	Refund Amount	Year	Reason
2604/28	34 LENAPE LN	COTALITY	\$3,550.51	2026	1
2801/36	36 SHERBROOK DR	LERETA	\$3,927.90	2026	1
3303/14.10	2 LILLIAN CT	COTALITY	\$6,410.06	2026	1
3805/16	6 CHESTNUT HILL DR	COTALIY	\$4,085.23	2026	1

BE IT FURTHER RESOLVED, that a copy of this resolution be forwarded to the Tax Collector.

Approved this 7th day of April, 2026.

ATTEST:

Angela Lazzari, RMC
Township Clerk

ROLL CALL	Aye	Nay	Abstain	Absent
FOSTER				
ILLIS				
MACHADO				
MEDEIROS				
MORAN				
POAGE				
TIE:				
MAYOR DEVANNEY				

TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY

RESOLUTION

WHEREAS, the Township of Berkeley Heights requires the provision of professional engineering services relating to and in furtherance of its activities for the calendar year 2026; and

WHEREAS, the Township has determined to undertake a fair and open process in accordance with the New Jersey Local Unit Pay-to-Play Law, N.J.S.A. 19:44A-20.5, et seq. through the issuance of Requests for Qualifications (“RFQ’s”) for contract awards for such services during the calendar year 2026; and

WHEREAS, the Township advertised the RFQ’s for Engineering Services – Special Projects; and

WHEREAS, the Township received qualifications and proposals from various firms in response to the RFQ, which have been reviewed and are available for public inspection; and

WHEREAS, the Township wishes to adopt a list of firms as qualified to provide services to the Township pursuant to the RFQ process, which list is attached hereto.

NOW, THEREFORE, BE IT RESOLVED that the Township Council hereby adopts the attached list as the firms deemed qualified to provide services to the Township during the above-referenced time period pursuant to a Fair and Open process in accordance with the New Jersey Local Unit Pay-to-Play Law, N.J.S.A. 19:44A-20.5, et seq.

BE IT FURTHER RESOLVED that this Resolution does not, nor shall it be construed to, award any contract under the RFQ process.

BE IT FURTHER RESOLVED that this resolution shall take effect immediately.

Approved this 7th day of April, 2026.

ATTEST:

Angela Lazzari, RMC
Township Clerk

ROLL CALL	Aye	Nay	Abstain	Absent
FOSTER				
ILLIS				
MACHADO				
MEDEIROS				
MORAN				
POAGE				
TIE:				
MAYOR DEVANNEY				

ATTACHMENT

Firms Qualified to Provide the Following for 2026

Engineering Services – Special Projects

Dynamic Engineering Consultants
1904 Main Street
Lake Como, NJ 07719

LAN Engineering, Planning, Architecture
445 Godwin Ave Ste 9
Midland Park, NJ 07432

CP Engineers
11 Park Lake Road
Sparta, NJ 07871

Boswell
330 Phillips Ave
South Hackensack, NJ 07606-1722

Harbor Consultants
320 North Avenue East
Cranford, NJ 07016

T and M
400 Broadacres Drive Ste 250
Bloomfield, NJ 07003

O & S Associates
145 Main Street
Hackensack, NJ 07601

**TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY**

RESOLUTION

WHEREAS, the Township of Berkeley Heights desires to receive bids for the renovation of multiple areas of the Lower Columbia Park which includes installing a new natural grass soccer field, new field lighting, new basketball courts, fencing, and irrigation.

NOW THEREFORE, BE IT RESOLVED, that the Governing Body of the Township of Berkeley Heights authorizes the Clerk to proceed with going out to bid in accordance with New Jersey Local Contracts Law N.J.S.A. 40:11-1 et seq. for the renovation of multiple areas of Lower Columbia Park.

Approved this 7th day of April, 2026.

ATTEST:

**Angela Lazzari, RMC
Township Clerk**

ROLL CALL	Aye	Nay	Abstain	Absent
FOSTER				
ILLIS				
MACHADO				
MEDEIROS				
MORAN				
POAGE				
TIE:				
MAYOR DEVANNEY				

TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY

RESOLUTION

RESOLUTION ADOPTING A CASH PAYMENT ROUNDING POLICY

WHEREAS, the Township of Berkeley Heights (hereinafter "Township") recognize that the reduced availability and circulation of one-cent coins ("pennies") may create practical difficulties for customers and Township personnel when processing in-person cash payments that require exact change; and

WHEREAS, in order to address these challenges and ensure the continued efficient processing of in-person cash transactions, the Township has developed a Cash Payment Rounding Policy applicable to all customers making in-person payments in cash for billable items collected by any authorized officer or employee of the Township of Berkeley Heights when exact change is not available; and

WHEREAS, a copy of the Cash Payment Rounding Policy is attached hereto and incorporated herein; and

WHEREAS, the Council finds that adoption of this policy will promote administrative efficiency and facilitate the continued acceptance of in-person cash payments.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Township Council of the Township of Berkeley Heights, County of Union, State of New Jersey, that:

1. The recitals set forth in the preamble of this Resolution are hereby adopted and incorporated as if fully set forth herein.
2. The Cash Payment Rounding Policy attached hereto is hereby approved and adopted and shall apply to all applicable in-person cash transactions conducted by the Township.
3. This Resolution and the attached policy shall take effect immediately upon adoption.

Approved this 7th day of April, 2026.

ATTEST:

Angela Lazzari, RMC
Township Clerk

ROLL CALL	Aye	Nay	Abstain	Absent
FOSTER				
ILLIS				
MACHADO				
MEDEIROS				
MORAN				
POAGE				
TIE:				
MAYOR DEVANNEY				

Cash Payment Rounding Policy

Purpose:

Due to the reduced availability and circulation of one-cent coins (“pennies”), the Township of Berkeley Heights is implementing a rounding procedure for all cash payments to ensure accurate and efficient handling without financial loss to the Township.

Scope:

This policy applies to all customers making in-person payments using cash for taxes or other amounts collected by the Township when the customer is unable to pay in exact change.

Policy Statement

1. Rounding of Cash Transactions

- When a customer pays a tax bill in cash, the final balance due shall be rounded up to the nearest \$0.05 (five cents).
- This rounding applies only to the cash payment process and does not alter the actual billed amount recorded in the Township’s accounting system.

2. Rounding Rules

- Amounts ending in \$0.01 through \$0.04 will be rounded up to \$0.05.
- Amounts ending in \$0.06 through \$0.09 will be rounded up to \$0.10.
- No amounts will be rounded down under any circumstances.

3. Application of Excess Amounts

- Any amount collected above the exact billed charge due to rounding shall be credited to the customer’s next quarterly tax bill.
- The credit will be shown on the customer’s receipt and on the next billing statement.

4. Electronic Payments Unaffected

- This rounding policy does not apply to payments made by check, ACH, credit/debit card, or online payment platforms.

Township staff responsible for billing and collections shall implement this policy. The Township may revise the policy as needed based on operational or financial considerations.

**TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY**

RESOLUTION

AUTHORIZING A CHANGE ORDER FOR THE CONTRACT WITH PORTOFINO BUILDERS, LLC FOR THE FOR THE IMPROVEMENTS TO MIDDLE WAY AND WINCHIP ROAD (UCIT FUNDED) PROJECT

WHEREAS, Resolution 2025-297 authorized The Township of Berkeley Heights (“Township”) and Portofino Builders, LLC (“Contractor”) to enter into a contract following a public advertisement for bids for the Improvements to Middle Way and Winchip Road (UCIT Funded) project for a total amount of \$263,905.75; and

WHEREAS, upon completion of the project it was discovered that the total project cost, based on as-built quantities was \$263,888.20, which decreases the contract amount by \$17.55, equal to 0.01% of the contract amount; and

WHEREAS, by Change Order #1 & Final dated January 23, 2026, the Township Engineer has recommended processing of the change order.

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of Berkeley Heights that a change order in the amount of -\$17.55, decreasing the total contract amount with Portofino Builders, LLC from \$263,905.75 to \$263,888.20 is hereby approved.

Approved this 7th day of April, 2026.

ATTEST:

**Angela Lazzari, RMC
Township Clerk**

ROLL CALL	Aye	Nay	Abstain	Absent
FOSTER				
ILLIS				
MACHADO				
MEDEIROS				
MORAN				
POAGE				
TIE:				
MAYOR DEVANNEY				

**TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY**

RESOLUTION

AUTHORIZING A CHANGE ORDER FOR THE CONTRACT WITH PORTOFINO BUILDERS, LLC FOR THE FOR THE IMPROVEMENTS TO DEERPATH LANE PROJECT

WHEREAS, Resolution 2025-157 authorized The Township of Berkeley Heights (“Township”) and Portofino Builders, LLC (“Contractor”) to enter into a contract following a public advertisement for bids for the Improvements to Deerpath Lane project for a total amount of \$419,000.60; and

WHEREAS, upon completion of the project it was discovered that the total project cost, based on as-built quantities was \$418,993.50, which decreases the contract amount by \$7.10, equal to 0.00% of the project amount; and

WHEREAS, by Change Order #1 & Final dated January 23, 2026, the Township Engineer has recommended processing of the change order.

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of Berkeley Heights that a change order in the amount of -\$7.10 decreasing the total contract amount with Portofino Builders, LLC from \$419,000.60 to \$418,993.50 is hereby approved.

Approved this 7th day of April, 2026.

ATTEST:

**Angela Lazzari, RMC
Township Clerk**

ROLL CALL	Aye	Nay	Abstain	Absent
FOSTER				
ILLIS				
MACHADO				
MEDEIROS				
MORAN				
POAGE				
TIE:				
MAYOR DEVANNEY				

TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY

RESOLUTION

AUTHORIZING A CHANGE ORDER FOR THE CONTRACT WITH PORTOFINO BUILDERS, LLC FOR THE FOR THE REVITALIZATION OF SHERMAN AVENUE PROJECT

WHEREAS, Resolution 2025-176 authorized The Township of Berkeley Heights (“Township”) and Portofino Builders, LLC (“Contractor”) to enter into a contract following a public advertisement for bids for the Sherman Avenue Revitalization project for a total amount of \$1,148,586.00; and

WHEREAS, the Township Engineer has advised the Township that based on as-built quantities there is an additional \$66,025.00 required, which reflects an increase of 5.75% of the contract amount, bringing the amended contract amount to \$1,214,611.00; and

WHEREAS, by Change Order #1 dated March 27, 2026, the Township Engineer has recommended processing of the change order.

NOW, THEREFORE, BE IT RESOLVED by the Township Council, of the Township of Berkeley Heights, County of Union, that it hereby approves Change Order No. 1, dated March 27, 2026, which increases the contract amount by **\$66,025.00**, a 5.75% increase, for a new contact total of **\$1,214,611.00**.

BE IT FURTHER RESOLVED, that the Chief Financial Officer for the Township of Berkeley Heights has certified that sufficient uncommitted funds will be available in an amount not to exceed **\$66,025.00**, from account # **G-02-20-165-475 - SHERMAN AVE STREETSCAPE/PEPPERTOWN 2024**.

BE IT FURTHER RESOLVED, that this Resolution to take effect immediately.

Approved this 7th day of April, 2026.

ATTEST:

Angela Lazzari, RMC
Township Clerk

ROLL CALL	Aye	Nay	Abstain	Absent
FOSTER				
ILLIS				
MACHADO				
MEDEIROS				
MORAN				
POAGE				
TIE:				
MAYOR DEVANNEY				

**TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY**

ORDINANCE NO. 2026-06

**ADOPTING AN ORDINANCE TO PRO-RATE RETAIL FOOD ESTABLISHMENT
LICENSE FEES FOR NEW BUSINESS OWNERS AND ESTABLISH A FEE FOR
EXPIRED LICENSES**

WHEREAS, it is the desire of the Board of Health, the Mayor, and Township Council for the Township of Berkeley Heights to pro-rate retail food establishment license fees for new owners in their first year in business; and

WHEREAS, it is the desire of the Board of Health, the Mayor, and the Township Council for the Township of Berkeley Heights to establish a fee for retail food establishment license applications for any change in business location or change of ownership not submitted to the health department within thirty (30) days thereof; and

WHEREAS, it is the desire of the Board of Health, the Mayor, and the Township Council for the Township of Berkeley Heights to establish a fee for the review of retail food businesses seeking to change their food service operation not submitted to the health department for review within thirty (30) days thereof;

NOW, THEREFORE, BE IT ORDAINED , by the Mayor and Council of the Township of Berkeley Heights, County of Union, State of New Jersey as follows:

SECTION I. Section 8.68.200, "Expiration of Licenses," of Chapter 8.68, "Sanitary Code," of Title 8, "Health and Safety," of the Township Code shall be amended as follows:

Licenses shall expire upon change of business location, change of ownership, or upon cessation of active operations. Changes in the food service operation are allowed but must be reported to the health department for review. Changes in operation may require a change in the class of the license required. Licenses are not transferable. New owners, private or corporate, require a new license.

A. Any business seeking a change of business location or change of ownership must submit their application for a new license thirty (30) days prior to any change of business location or change of ownership. If the application is not submitted thirty (30) days prior to the change of business location or change of ownership, then the applicant shall be fined \$100 in addition to any application fee.

B. Any business seeking a change in the food service operation must submit notice to the health department thirty (30) days prior to change in the food service operation for review and determination as to whether a new license is required. If notice is not submitted thirty (30) days prior to the change in the food service operation, then the applicant shall be fined \$100 in addition to any application fee. If the health department determines that a new license is required, then the business shall apply for a new license.

SECTION II. Section 8.68.210, "Fee, duration," of Chapter 8.68, "Sanitary Code," of Title 8, "Health and Safety," of the Township Code shall be amended as follows:

A. A license for all commercial services or enterprises other than retail food establishments shall be issued by the board upon payment of a fee of one hundred dollars (\$100.00).

**TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY**

- B. Retail food establishments shall apply and obtain a license according to the following Class Schedule:

Class 1 - fifty dollars (\$50.00).

Prepackaged foods and/or candy and/or ice only. Agricultural Markets. No food preparation or equipment required.

Class 2 - one hundred dollars (\$100.00).

Prepackaged and fresh foods and/or ice. Minimal food preparation and minimal food service equipment required.

Class 3 - three hundred dollars (\$300.00).

Prepackaged and fresh foods and/or ice. Food preparation that requires mechanical and fire suppression equipment. Preparation of hazardous foods but in a limited and repetitive menu.

Class 4 - four hundred fifty dollars (\$450.00).

Prepackaged and fresh foods and/or ice. Food preparation that requires mechanical and fire suppression equipment. Preparation of a full service menu including hazardous foods. Multiple types of food preparation occur simultaneously.

Class 5 - six hundred dollars (\$600.00).

Prepackaged and fresh foods and/or ice. Food preparation that requires mechanical and fire suppression equipment. Preparation of a full service menu including hazardous foods. Multiple types of food preparation occur simultaneously.

Advanced food preparation and mass production is common. The registered environmental health specialist shall determine the class of each retail food establishment.

- C. All of the aforesaid licenses shall be valid for one year and expire on December 31st. A renewal license must be purchased by December 31st of the year prior to which it is valid. A fee of twenty-five dollars (\$25.00) shall be imposed on renewal licenses for each month or part thereof after December 31st, which has expired prior to renewal.
- D. All owners or vendors who own or operate any food or beverage vending machine shall pay an operating fee of twenty dollars (\$20.00) regardless of the number of vending machines located in the township. The operating fee shall cover the period of one year and shall be paid on January 1st. In addition, all owners or vendors who own or operate any food or beverage vending machine shall pay a fee of ten dollars (\$10.00) for each machine located in the township. The fee for each machine shall cover the period of one year and shall be paid on January 1st.
- E. Seasonal food events, e.g. summer pool concessions and the like shall obtain a license for one hundred dollars (\$100.00) per year.
- F. Food vendors at temporary events such as carnivals, street fairs, etc., shall apply for and obtain licenses for fifty dollars (\$50.00) per day of the event, not to exceed five days.

**TOWNSHIP OF BERKELEY HEIGHTS
UNION COUNTY, NEW JERSEY**

- G. Applicants applying to construct or alter a retail food establishment must submit sealed plans, including construction, plumbing, electrical, and equipment specifications to the health department for review. Such submittal shall be accompanied by a plan review fee of one hundred fifty dollars (\$150.00). No retail food establishment shall be constructed, renovated or converted except in accordance with the plans and specifications submitted to and approved by the registered environmental health specialist.
- H. **Any food retail establishment applying for a license as a new owner, either private or corporate, in their first year of business shall have their license fees pro-rated based on the following:**
1. **Applications Submitted Prior to July 1st shall pay the entire annual fee.**
 2. **Applications Submitted on or After July 1st shall pay half the annual fee.**

Any food retail establishments applying for a license after having an expired license due to change of business location, change of ownership, change of food service operation, or upon cessation of active operations, as described in Sec. 8.68.200, shall not have their license fees pro-rated.

SECTION III. All ordinances or parts of ordinances in conflict or inconsistent with any part of this Ordinance are hereby repealed to the extent that they are in conflict or inconsistent.

SECTION IV. If any section, provision, or part of provision of this Ordinance shall be held to be unenforceable or invalid by any court, such holding shall not affect the validity of this Ordinance, or any part thereof, other than the part so held unenforceable or invalid.

SECTION V. This Ordinance shall take effect after passage and publication in the manner provided by law.

Angie Devanney, Mayor

Introduction						Councilperson	Final Adoption					
Moved	Sec.	Aye	Nay	Abs.	NP		Moved	Sec.	Aye	Nay	Abs.	NP
						John Foster						
						Margaret Illis						
						Bill Machado						
						Alvaro Medeiros						
						Andrew Moran						
						Susan Poage						
Introduced: April 7, 2026						I hereby certify the above ordinance was adopted by the Township Council of the Township of Berkeley Heights, County of Union, State of New Jersey on the aforementioned date.						
Final Adoption: April 21, 2026							_____ Angela Lazzari, Township Clerk					

TOWNSHIP OF BERKELEY HEIGHTS

**NOTICE OF INTRODUCTION
ORDINANCE 2026-06**

PUBLIC NOTICE is hereby given that the Ordinance entitled

**ADOPTING AN ORDINANCE TO PRO-RATE RETAIL FOOD ESTABLISHMENT LICENSE FEES FOR
NEW BUSINESS OWNERS AND ESTABLISH A FEE FOR EXPIRED LICENSES**

was introduced and passed on First Reading at the Regular Meeting of the Township Council of the Township of Berkeley Heights, County of Union, State of New Jersey, held on **April 7, 2026 at 6:30 p.m.** The within Ordinance will be further considered for Final Passage, after public hearing thereon, at the Regular Meeting of the Township Council to be held in the Council Chamber at the Berkeley Heights Municipal Complex, 29 Park Avenue, Berkeley Heights, NJ, on **April 21, 2026 at 6:30 p.m.**, or as soon thereafter, as said matter can be reached. At which time and place, all persons who are interested therein will be given an opportunity to be heard and ask questions concerning the same.

During the week prior to and up to the time of Public Hearing, copies of said Ordinance will be available at no cost in the Municipal Clerk's office in said Municipal Complex, 29 Park Avenue, Berkeley Heights, NJ 07974, and to the members of the general public who shall request the same.

**Angela Lazzari
Township Clerk**

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: OWNSHIP OF BERKELEY HEIGHT COUNTY: UNION

<u>Angie Devanney</u> Mayor's Name	<u>December 31, 2026</u> Term Expires
--	---

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

Official Mailing Address of Municipality

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

Fax #: (908) 464 - 6081

Governing Body Members	
Name	Term Expires
<u>John Foster</u>	<u>12/31/2028</u>
<u>Margaret Illis</u>	<u>12/31/2026</u>
<u>William A. Machado</u>	<u>12/31/2026</u>
<u>Alvero Medeiros</u>	<u>12/31/2028</u>
<u>Andrew Moran</u>	<u>12/31/2027</u>
<u>Susan Poage</u>	<u>12/31/2028</u>

2026 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of BERKELEY HEIGHTS , 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

 7th day of April , 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 7th day of April , 2026

Clerk
 29 Park Avenue
Address
 Berkeley Heights, New Jersey 07922
Address
 (908) 464 - 2700
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 7th day of April , 2026

_____	_____
Registered Municipal Accountant	Address
_____	_____
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 7th day of April , 2026

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: _____, 2026

By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

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

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

Be it Further Resolved, that said Budget be published on the official website _____ on April, 2026;

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

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

RECORDED VOTE

(Insert Last Name)

Ayes

Nays

Abstained

Absent

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

A Hearing on the Budget and Tax Resolution will be held at TOWNSHIP OF BERKELEY HEIGHTS, on May 5th, 2026 at _____ 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)}				21,936,284.00
2. Appropriations excluded from "CAPS" -				XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}				12,188,328.97
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)				-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)				12,188,328.97
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	98.97%	Percent of Tax Collections		860,000.00
		Building Aid Allowance 2026 - \$		
4. Total General Appropriations (Item 9, Sheet 29)		for Schools-State Aid 2025 - \$		34,984,612.97
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)				17,404,213.95
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)				15,843,131.54
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)				-
(c) Minimum Library Tax				1,737,267.48

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	33,651,594.15
Cap Base Adjustment:	
Subtotal	<u>33,651,594.15</u>
Exceptions Less:	
Total Other Operations	1,858,193.79
Total Uniform Construction Code	
Total Interlocal Service Agreement	723,046.50
Total Additional Appropriations	
Total Capital Improvements	1,000,000.00
Total Debt Service	5,167,403.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	2,701,283.80
Judgements	
Total Deferred Charges	284,994.05
Cash Deficit	
Reserve for Uncollected Taxes	900,000.00
Total Exceptions	<u>12,634,921.14</u>
Amount on Which CAP is Applied	21,016,673.01
2.0% CAP	<u>420,333.46</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	21,437,006.47

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		21,437,006.47
Additions:		
New Construction (Assessor Certification)		193,794.95
2024 Cap Bank Available		
2025 Cap Bank Available		
Total Additions		<u>193,794.95</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>21,630,801.42</u>
Additional Increase to COLA rate. 3.5%		
Amount of Increase allowable. 1.5%		<u>315,250.10</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>21,946,051.52</u>
Total General Appropriations for Municipal Purposes		<u>21,936,284.00</u>
<i>(Sheet 19, H-1)</i>		
Over or (Under) Appropriations Cap		<u><u>(9,767.52)</u></u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2026 3,976,782.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 613,332.00
3,363,450.00

Budgeted Group Insurance - Inside CAP _____
 Budgeted Group Insurance - Utilities _____
 Budgeted Group Insurance - Outside CAP _____
 TOTAL -

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 \$ 27,000.00

"2010" LEVY CAP BANKS:

2023
 Maximum Allowable Amount to be Raised by Taxation 16,370,066
 Amount to be Raised by Taxation for Municipal Purpose 14,804,187
 Available for Banking (CY 2026) 1,565,879
 Amount Used in CY 2026 _____
 Balance to Expire 1,565,879

2024
 Maximum Allowable Amount to be Raised by Taxation 15,981,422
 Amount to be Raised by Taxation for Municipal Purpose 15,109,338
 Available for Banking (CY 2026 - CY 2027) 872,085
 Amount Used in CY 2026 _____
 Balance to Carry Forward (CY 2027) 872,085

2025
 Maximum Allowable Amount to be Raised by Taxation 15,515,773
 Amount to be Raised by Taxation for Municipal Purpose 15,515,773
 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 17,691,589
 Amount to be Raised by Taxation for Municipal Purpose 15,843,132
 Available for Banking (CY 2027 - CY 2029) 1,848,457

Total Levy CAP Bank 2,720,542

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	15,515,772.90
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	265,000.00
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>15,250,772.90</u>
Plus 2% CAP Increase	<u>305,015.46</u>
ADJUSTED TAX LEVY	<u>15,555,788.36</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>15,555,788.36</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

15,555,788.36

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	423,950.00
Allowable Pension Obligations Increases	50,705.64
Allowable LOSAP Increase	3,200.00
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	909,143.70
Recycling Tax appropriation	-
Deferred Charge to Future Taxation Unfunded	(19,994.05)
Current Year Deferred Charges: Emergencies	575,000.00

Add Total Exclusions	<u>1,942,005.29</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	

ADJUSTED TAX LEVY

17,497,793.65

Additions:

New Ratables - Increase for new construction	23,264,700
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.833</u>
New Ratable Adjustment to Levy	193,794.95
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

17,691,588.60

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

15,843,131.54

OVER OR (UNDER) 2% LEVY CAP

(1,848,457.06)

(must be equal or under for Introduction)

	EXPLANATORY STATEMENT - (Continued)	
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	BUDGET MESSAGE	
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CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
1. Surplus Anticipated	08-101	4,900,000.00	4,900,000.00	4,900,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	4,900,000.00	4,900,000.00	4,900,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Alcoholic Beverages	08-103	18,000.00	18,000.00	18,434.40
Other	08-104	25,000.00	25,000.00	33,020.00
Fees and Permits	08-105	385,000.00	318,500.00	3,927,366.23
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	32,000.00	34,000.00	33,200.59
Other	08-109			
Interest and Costs on Taxes	08-112	70,000.00	72,000.00	71,675.22
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	725,000.00	840,000.00	751,899.94
Anticipated Utility Operating Surplus	08-114			
Cost of Sewer Treatment	08-123	500,000.00	60,000.00	525,227.28
Fees & Permits - Connection Fees	08-105			
Payments in Lieu of Taxes	08-210	1,824,000.00	2,150,000.00	1,831,443.11

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	3,579,000.00	3,517,500.00	7,192,266.77

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,558,960.00	1,558,962.00	1,558,961.52
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund				
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,558,960.00	1,558,962.00	1,558,961.52

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)				
	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160	1,200,000.00	1,050,000.00	1,405,589.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,200,000.00	1,050,000.00	1,405,589.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	38,200.00	63,500.00	38,205.24

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcohol Education & Rehabilitation	10-501		3,754.00	3,754.00
Body Armor Grant	10-505	3,316.42	1,028.15	1,028.15
National Opioid Settlement fund	10-554		43,369.29	43,369.29
Recycling Tonnage Grant	10-571		5,200.53	5,200.53
Union County Infrastructure Grant	10-590		60,000.00	60,000.00
NJDOT Safe Streets to Transit	10-591		639,000.00	639,000.00
NJDOT Bikeway Program	10-592		286,000.00	286,000.00
NJDOT Municipal Aid 2024	10-592		346,690.00	346,690.00
NJDOT Municipal Aid 2025	10-592		312,390.00	312,390.00
NJDOT Municipal Aid 2026	10-592		322,825.00	322,825.00
Peppertown Park Project (Connell Company)	10-594		250,000.00	250,000.00
Raw Sewerage Pump Replacement	10-564			-
NJDOT Safe Routes to School	10-591	1,275,000.00		-
Clean Community	10-602		34,626.83	34,626.83
NJEDA - Redevelopment Plan	10-656		50,000.00	50,000.00
Kids Recreation Trust	10-671		35,000.00	35,000.00
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
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
				-
Recreational Improvements 2025	10-673		250,000.00	250,000.00
CDBG - Senior Citizens Public Services	10-856		18,000.00	18,000.00
Preserve Union County	10-870		20,000.00	20,000.00
Greening Union County	10-878		3,400.00	3,400.00
Community Energy Plan Y-3	10-879		10,000.00	10,000.00
No Accidents Today - Jif Grant	10-880		10,000.00	10,000.00
NJ Historical Grant	10-689	228,247.55		-
				-
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				-
				-
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				-
				-
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	1,506,563.97	2,701,283.80	2,701,283.80

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Other Special				
 Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	60,000.00	36,000.00	62,145.15
Cable TV Franchise Fee	08-117	168,398.98	173,364.20	173,364.20
Rents on Township Owned Property	08-243	460,000.00	350,000.00	476,363.67
Municipal Library Reimbursement of Costs	08-241	260,100.00	260,100.00	268,262.15
Hotel Use and Occupancy Tax	08-107	330,000.00	320,000.00	339,855.70
Board of Education - Fuel Reimbursement	08-243			
Off-Duty Police Administrative Fees	08-133	130,000.00	23,000.00	142,567.50
Union County - Lease Salt Dome	08-244	57,500.00	57,000.00	57,934.15
Reserve for Debt Payment	08-227	2,300,000.00	738,658.00	738,658.00
Capital Surplus	08-227	350,000.00	64,014.45	64,014.45
Reserve for Recycling Program	08-245	200,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	4,315,998.98	2,022,136.65	2,323,164.97

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Summary of Revenues	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	4,900,000.00	4,900,000.00	4,900,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	3,579,000.00	3,517,500.00	7,192,266.77
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,558,960.00	1,558,962.00	1,558,961.52
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,200,000.00	1,050,000.00	1,405,589.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	38,200.00	63,500.00	38,205.24
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	1,506,563.97	2,701,283.80	2,701,283.80
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	4,315,998.98	2,022,136.65	2,323,164.97
Total Miscellaneous Revenues	13-099	12,198,722.95	10,913,382.45	15,219,471.30
4. Receipts from Delinquent Taxes	15-499	305,491.00	275,025.00	272,821.70
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	17,404,213.95	16,088,407.45	20,392,293.00
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	15,843,131.54	15,515,772.90	XXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXX
c) Minimum Library Tax	07-192	1,737,267.48	1,472,413.79	XXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	17,580,399.02	16,988,186.69	17,614,709.03
7. Total General Revenues	13-299	34,984,612.97	33,076,594.14	38,007,002.03

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS:						-		-
POLICE:						-		-
Salaries & Wages	25-240	1	4,019,300.00	3,992,900.00		3,923,400.00	3,848,557.37	74,842.63
Other Expenses	25-240	2	275,700.00	264,250.00		276,250.00	255,461.17	20,788.83
						-		-
						-		-
						-		-
CROSSING GUARDS:						-		-
Salaries & Wages	25-241	1	173,400.00	137,100.00		152,100.00	152,085.00	15.00
Other Expenses	25-241	2	5,500.00	7,240.00		7,240.00	4,777.60	2,462.40
EMERGENCY MANAGEMENT SERVICES						-		-
Salaries & Wages	25-252	1	22,250.00	22,250.00		22,250.00	22,249.92	0.08
Other Expenses	25-252	2	5,350.00	7,650.00		7,650.00	3,388.00	4,262.00
						-		-
FIRE:						-		-
Other Expenses	25-255	2	209,700.00	180,600.00		192,600.00	190,726.45	1,873.55
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
FIRE HYDRANT SERVICE:						-		-
Other Expenses	25-243	2	280,000.00	275,000.00		277,000.00	253,902.62	23,097.38
						-		-
AID TO VOLUNTEER AMBULANCE COMPANIES						-		-
Other Expenses	25-260	2	107,400.00	107,447.00		107,447.00	107,400.00	47.00
						-		-
MUNICIPAL PROSECUTOR:						-		-
Salaries & Wages	25-275	1	16,200.00	16,320.00		16,320.00	15,759.07	560.93
Other Expenses	25-275	2	1,000.00	2,000.00		2,000.00		2,000.00
						-		-
						-		-
FIRE PREVENTION						-		-
Salaries & Wages	25-265	1	41,200.00	28,900.00		38,900.00	38,442.52	457.48
Other Expenses	25-265	2	5,900.00	10,605.00		10,605.00	3,065.24	7,539.76
						-		-
PUBLIC WORKS FUNCTION:						-		-
STREETS AND ROADS:						-		-
Salaries & Wages	26-290	1	603,500.00	713,000.00		713,000.00	695,287.41	17,712.59
Other Expenses	26-290	2	160,350.00	176,270.00	575,000.00	751,270.00	751,056.52	213.48

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
SNOW REMOVAL:						-		-
Salaries & Wages	26-300	1	92,700.00	90,000.00		90,000.00	80,551.70	9,448.30
Other Expenses	26-300	2	355,000.00	255,000.00		255,000.00	249,702.28	5,297.72
SOLID WASTE COLLECTION:						-		-
Other Expenses	26-305	2	550,000.00	550,000.00		550,000.00	508,969.44	41,030.56
PUBLIC BUILDINGS AND GROUNDS:						-		-
Salaries & Wages	26-310	1	241,500.00	93,000.00		93,000.00	81,330.87	11,669.13
Other Expenses	26-310	2	222,500.00	209,800.00		209,800.00	175,729.38	34,070.62
VEHICLE MAINTENANCE:						-		-
Salaries & Wages	26-315	1	134,900.00	213,600.00		203,600.00	181,127.28	22,472.72
Other Expenses	26-315	2	188,000.00	177,000.00		177,000.00	160,245.99	16,754.01
HEALTH AND HUMAN SERVICES:						-		-
PUBLIC HEALTH:						-		-
BOARD OF HEALTH						-		-
Other Expenses	27-330	2	7,000.00	10,000.00		10,000.00	1,242.15	8,757.85
PUBLIC ASSISTANCE:						-		-
Other Expenses	27-340	2	3,000.00	4,000.00		4,000.00	3,000.00	1,000.00
						-		-
ANIMAL CONTROL	27-340	2	100.00	100.00		100.00		100.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
PARKS & RECREATION FUNCTIONS:						-		-
RECREATION						-		-
Salaries & Wages	28-370	1	93,000.00	124,900.00		112,300.00	98,791.39	13,508.61
Other Expenses	28-370	2	20,600.00	25,100.00		25,100.00	25,100.00	-
						-		-
BOE Vehicle Maintenance and Repairs	26-315	2	-	3,500.00		500.00		500.00
						-		-
MAINTENACE OF PARKS						-		-
Salaries & Wages	28-375	1	138,500.00			-		-
Other Expenses	28-375	2	9,800.00			-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
MUNICIPAL COURT:						-		-
Salaries & Wages	43-490	1	24,700.00	24,100.00		24,100.00	24,079.71	20.29
Other Expenses	43-490	2	3,500.00	5,200.00		5,200.00		5,200.00
PUBLIC DEFENDER:						-		-
Salaries & Wages	43-495	1	7,600.00	7,900.00		5,900.00	5,592.98	307.02
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
UTILITY EXPENSES:						-		-
ELECTRICITY	31-435	2	507,000.00	488,250.00		488,250.00	487,946.21	303.79
STREET LIGHTING	31-430	2	150,000.00	140,000.00		140,000.00	117,498.17	22,501.83
TELEPHONE	31-440	2	259,000.00	148,000.00		253,000.00	252,988.44	11.56
WATER	31-445	2	43,000.00	35,000.00		39,400.00	36,036.29	3,363.71
NATURAL GAS/PROPANE	31-460	2	136,000.00	115,000.00		141,000.00	141,000.00	-
GASOLINE	31-447	2	215,000.00	180,000.00		168,000.00	162,797.01	5,202.99
						-		-
SEWER PLANT:						-		-
Salaries & Wages	26-295	1	736,500.00	649,100.00		639,100.00	612,389.40	26,710.60
Other Expenses	26-295	2	2,264,744.00	1,645,700.00		1,735,900.00	1,721,361.10	14,538.90
						-		-
MUNICIPAL SERVICES ACT	26-325	2	30,000.00			-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	477,500.00	498,600.00		457,900.00	418,310.37	39,589.63
Other Expenses	22-195	2	96,700.00	147,200.00		137,200.00	117,124.26	20,075.74
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Postage	30-411	2	13,000.00	15,000.00		15,000.00	9,650.00	5,350.00
						-		-
						-		-
SALARY AND WAGE ADJUSTMENT						-		-
Salaries & Wages	30-425	1	20,000.00	10,000.00		-		-
						-		-
						-		-
ACCUMULATED ABSENCES:						-		-
Salaries & Wages	30-415	1	40,000.00	20,000.00		20,000.00	20,000.00	-
						-		-
CELEBRATION OF PUBLIC EVENTS						-		-
Other Expenses	30-420	2	33,000.00			-		-
						-		-
HISTORICAL PRESERVATION						-		-
Other Expenses	30-412	2	3,000.00			-		-
						-		-
COMPLETE STREETS						-		-
Other Expenses	30-411	2	1,000.00			-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		19,554,394.00	18,114,987.00	575,000.00	18,692,987.00	18,021,322.38	671,664.62
B. Contingent	35-470	2	2,000.00	2,000.00	XXXXXXXXXX	2,000.00	1,969.60	30.40
Total Operations Including Contingent - within "CAPS"	34-201		19,556,394.00	18,116,987.00	575,000.00	18,694,987.00	18,023,291.98	671,695.02
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	7,996,550.00	7,733,370.00	-	7,590,570.00	7,346,405.55	244,164.45
Other Expenses (Including Contingent)	34-201	2	11,559,844.00	10,383,617.00	575,000.00	11,104,417.00	10,676,886.43	427,530.57

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
NJ LOAN RECEIVABLE					XXXXXXXXXX	-		XXXXXXXXXX
PRIOR YEAR BILLING - Spectraserve	30-410	2		21,917.00	XXXXXXXXXX	21,917.00	21,917.00	XXXXXXXXXX
OVEREXPENDITURE OF APPROPRIATION					XXXXXXXXXX	-		XXXXXXXXXX
RESERVES	46-895	2		25,000.00	XXXXXXXXXX	25,000.00	25,000.00	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(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	416,328.00	381,027.00		381,027.00	381,027.00	-
Social Security System (O.A.S.I.)	36-472	715,000.00	695,000.00		695,000.00	694,999.31	0.69
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	1,211,061.00	1,164,741.00		1,164,741.00	1,164,741.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	1.00	1.00		1.00		1.00
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	37,500.00	37,000.00		34,000.00	22,279.19	11,720.81
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	2,379,890.00	2,324,686.00	-	2,321,686.00	2,309,963.50	11,722.50
(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	21,936,284.00	20,441,673.00	575,000.00	21,016,673.00	20,333,255.48	683,417.52

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
MAINTENANCE OF FREE PUBLIC LIBRARY (P.L. 1985, CH 82)	29-390	2	1,737,268.00	1,472,413.79		1,472,413.79	1,472,413.79	-
						-		-
TAX APPEALS REFUNDS	30-426	2	190,000.00	250,000.00		250,000.00	200,000.00	50,000.00
						-		-
LOSAP	25-286	2	38,900.00	35,000.00		35,000.00	20,855.70	14,144.30
						-		-
General Liability Insurance	23-210	2				-		-
						-		-
Group Insurance for Employees	23-220	2	366,400.00	100,780.00		100,780.00	100,780.00	-
						-		-
Costs for January 2026 Storm & Response Recovery	30-430	2	75,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		2,407,568.00	1,858,193.79	-	1,858,193.79	1,794,049.49	64,144.30

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
						-	-	-
NJ Body Armor Replacement	41-505	2	3,316.42	1,028.15		1,028.15	1,028.15	-
CDBG - Senior Citizen Center Program	41-570	2		18,000.00		18,000.00	18,000.00	-
Recycling Tonnage	41-569	2		5,200.53		5,200.53	5,200.53	-
NJDOT -Bikeway Program 2023	41-590	2		286,000.00		286,000.00	286,000.00	-
NJDOT - Safe Streets to Transit 2023	41-591	2		639,000.00		639,000.00	639,000.00	-
NJDOT - Municipal Aid 2024	41-592	2		346,690.00		346,690.00	346,690.00	-
NJDOT - Municipal Aid 2025 Emerson Lane	41-592	2		312,390.00		312,390.00	312,390.00	-
NJDOT - Municipal Aid 2025 Rutherford	41-592	2		322,825.00		322,825.00	322,825.00	-
NJDOT -Safe Routes to School (Sherman Ave)	41-591	2	1,275,000.00			-	-	-
Peppertown Park Project (Connell Co.)	41-594	2		250,000.00		250,000.00	250,000.00	-
UC Infrastructure	41-560	2		60,000.00		60,000.00	60,000.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Clean Communities	41-602	2		34,626.83		34,626.83	34,626.83	-
Recreational Improvements - 2025	41-673	2		250,000.00		250,000.00	250,000.00	-
	41-509	2				-	-	-
	41-527	2				-	-	-
Greening Union County	41-871	2		3,400.00		3,400.00	3,400.00	-
National Opioid Settlement Fund	41-554	2		43,369.29		43,369.29	43,369.29	-
						-	-	-
NJ Historical Grant	41-689	2	228,247.55			-	-	-
						-	-	-
						-	-	-
NJEDA- Redevelopment Plan	41-665	2		50,000.00		50,000.00	50,000.00	-
Alcohol Education & Rehabilitation	41-501	2		3,754.00		3,754.00	3,754.00	-
						-	-	-
UC Kids Recreation	41-671	2		35,000.00		35,000.00	35,000.00	-
Preserve Union County	41-870	2		20,000.00		20,000.00	20,000.00	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
No Accidents Today- JIF Grant	41-877	2		10,000.00		10,000.00	10,000.00	-
Community Energy Play Y-3	41-879	2		10,000.00		10,000.00	10,000.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		1,506,563.97	2,701,283.80	-	2,701,283.80	2,701,283.80	-
Total Operations - Excluded from "CAPS"	34-305		4,677,498.97	5,282,524.10	-	5,272,524.10	5,138,470.87	134,053.23
Detail:								
Salaries & Wages	34-305	1	-	3,500.00	-	3,500.00	-	3,500.00
Other Expenses	34-305	2	4,677,498.97	5,279,024.10	-	5,269,024.10	5,138,470.87	130,553.23

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		800,000.00	1,000,000.00	XXXXXXXXXX	1,000,000.00	1,000,000.00	-
						-		-
		2				-		-
RESERVE FOR FIRE ENGINE	44-903	2	50,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		850,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00	-

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
(D) Municipal Debt Service - Excluded from "CAPS"								
Payment of Bond Principal	45-920		2,320,000.00	2,320,000.00		2,320,000.00	2,320,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		1,765,870.00	802,923.00		802,923.00	802,923.00	XXXXXXXXXX
Interest on Bonds	45-930		1,524,900.00	1,618,700.00		1,618,700.00	1,618,700.00	XXXXXXXXXX
Interest on Notes	45-935		148,670.00	67,566.00		67,566.00	67,564.76	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
NJ INFRASTRUCTURE LOAN PAYABLE	45-942	2	326,390.00	358,214.00		368,214.00	367,498.54	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

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
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		6,085,830.00	5,167,403.00	-	5,177,403.00	5,176,686.30	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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870		575,000.00	265,000.00	XXXXXXXXXX	265,000.00	265,000.00	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & 40A:4-	46-871				XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Appropriation Reserves					XXXXXXXXXX	-		XXXXXXXXXX
Payment of unfunded ordinance (8-26)	46-896	2		0.27	XXXXXXXXXX	0.27	0.27	XXXXXXXXXX
Payment of unfunded ordinance (8-19)	46-896	2		19,700.78	XXXXXXXXXX	19,700.78	19,700.78	XXXXXXXXXX
Payment of unfunded ordinance (9-20)	46-896	2		293.00	XXXXXXXXXX	293.00	293.00	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		575,000.00	284,994.05	XXXXXXXXXX	284,994.05	284,994.05	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		12,188,328.97	11,734,921.15	-	11,734,921.15	11,600,151.22	134,053.23

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925				-		XXXXXXXXXX
Interest on Bonds	48-930				-		XXXXXXXXXX
Interest on Notes	48-935				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-406			XXXXXXXXXX	-		XXXXXXXXXX
	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	12,188,328.97	11,734,921.15	-	11,734,921.15	11,600,151.22	134,053.23
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	34,124,612.97	32,176,594.15	575,000.00	32,751,594.15	31,933,406.70	817,470.75
(M) Reserve for Uncollected Taxes	50-899	860,000.00	900,000.00	XXXXXXXXXX	900,000.00	900,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499	34,984,612.97	33,076,594.15	575,000.00	33,651,594.15	32,833,406.70	817,470.75

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	21,936,284.00	20,441,673.00	575,000.00	21,016,673.00	20,333,255.48	683,417.52
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	2,407,568.00	1,858,193.79	-	1,858,193.79	1,794,049.49	64,144.30
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	763,367.00	723,046.51	-	713,046.51	643,137.58	69,908.93
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	1,506,563.97	2,701,283.80	-	2,701,283.80	2,701,283.80	-
Total Operations Excluded from "CAPS"	34-305	4,677,498.97	5,282,524.10	-	5,272,524.10	5,138,470.87	134,053.23
(C) Capital Improvements	44-999	850,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00	-
(D) Municipal Debt Service	45-999	6,085,830.00	5,167,403.00	-	5,177,403.00	5,176,686.30	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	575,000.00	284,994.05	XXXXXXXXXX	284,994.05	284,994.05	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Boar	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	860,000.00	900,000.00	XXXXXXXXXX	900,000.00	900,000.00	XXXXXXXXXX
Total General Appropriations	34-499	34,984,612.97	33,076,594.15	575,000.00	33,651,594.15	32,833,406.70	817,470.75

DEDICATED ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2026 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due 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: Lower Columbia Park Donations, Developer's Escrow Funds, Recycling Program, Disposal of Forfeited Property, Celebration of Public Events Donations, Municipal Public Defender, Purchase Police Equipment, Forensic Laboratory Fees, Affordable Housing, Bandstand Improvements, Environmental Commission Contribution, Uniform Fire Safety Act Penalties, Lord Litel Farnstead Green Acres Program, Parking Offenses Adjudication Act, Downtown Beautification Committee, Disposal of Forfeited Property, Peppertone Park Trust Donations, Special Events Activities - PD run youth Programs, Accumulated Absences Affordable Housing, Board of Recreation, Community Development Block Grant Fund - Act of 1974, Storm Recovery Trust Fund, and Tree Preservation Program Donations,

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

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025

ASSETS	
Cash and Investments	12,583,015.31
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	4,874,556.13
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	300,807.09
Tax Title Lien Receivable	7,365.52
Property Acquired by Tax Title Lien Liquidation	180,500.00
Other Receivables	204,472.82
Deferred Charges Required to be in 2026 Budget	575,000.00
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	18,725,716.87
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	10,222,912.11
Reserves for Receivables	693,145.43
Surplus	8,315,422.87
Total Liabilities, Reserves and Surplus	19,231,480.41

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

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

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

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	8,315,422.87
Current Surplus Anticipated in 2026 Budget	4,900,000.00
Surplus Balance Remaining	3,415,422.87

2026
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

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

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

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

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

3 years. (Population under 10,000)

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

years exceeding minimum time period.

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

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

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

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

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

Local Unit TOWNSHIP OF BERKELEY HEIGHTS

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Sewer Plant Improvements	1	15,850,000.00			192,500.00		2,000,000.00	3,657,500.00	10,000,000.00
Manhole Rehabilitation & Storm Water	2	500,000.00							500,000.00
DPW Equipment Acquisition	3	655,000.00			5,000.00			150,000.00	500,000.00
Stream Cleaning and Maintenance	4	1,300,000.00			15,000.00			285,000.00	1,000,000.00
Vehicle Acquisitions	5	770,000.00			8,500.00			161,500.00	600,000.00
IT Acquisition	6	50,000.00							50,000.00
Improvements to Fire House	7	-							
Pubic Safety Equipment Acquisition	8	1,071,900.00			3,595.00			68,305.00	1,000,000.00
Road and side walk Improvements	9	10,400,000.00			20,000.00			380,000.00	10,000,000.00
Document Scanning	10	30,000.00							30,000.00
Radio Equipments	11	175,000.00			5,175.00			69,825.00	100,000.00
Building Improvements	12	580,000.00			4,000.00			76,000.00	500,000.00
Acquisition of Fire Apparatus	13	1,250,000.00		50,000.00					1,200,000.00
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	32,631,900.00	-	50,000.00	253,770.00	-	2,000,000.00	4,848,130.00	25,480,000.00

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

Local Unit TOWNSHIP OF BERKELEY HEIGHTS

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

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

Local Unit TOWNSHIP OF BERKELEY HEIGHTS

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
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TOTAL - ALL PROJECTS	XXXXX	32,631,900.00	-	50,000.00	253,770.00	-	2,000,000.00	4,848,130.00	25,480,000.00

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

Local Unit

TOWNSHIP OF BERKELEY HEIGHTS

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
Sewer Plant Improvements	1	15,850,000.00		5,850,000.00	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
Manhole Rehabilitation & Storm Water	2	500,000.00			100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
DPW Equipment Acquisition	3	655,000.00		20,000.00					
Stream Cleaning and Maintenance	4	1,300,000.00		300,000.00					
Vehicle Acquisitions	5	770,000.00		170,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
IT Acquisition	6	50,000.00		-	10,000.00	10,000.00			
Improvements to Fire House	7	-							
Pubic Safety Equipment Acquisition	8	1,071,900.00			200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
Road and side walk Improvements	9	10,400,000.00			2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Document Scanning	10	30,000.00			30,000.00				
Radio Equipments	11	175,000.00				70,000.00	105,000.00		
Building Improvements	12	580,000.00			60,000.00	60,000.00			
Acquisition of Fire Apparatus	13	1,250,000.00		50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	32,631,900.00	XXXXXXXXXX	6,390,000.00	17,550,000.00	17,590,000.00	17,555,000.00	17,450,000.00	17,450,000.00

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

Local Unit TOWNSHIP OF BERKELEY HEIGHTS

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Sewer Plant Improvements	15,850,000.00	192,500.00		792,500.00		1,000,000.00				
Manhole Rehabilitation & Storm Water	500,000.00			25,000.00						
DPW Equipment Acquisition	655,000.00	5,000.00		32,750.00						
Stream Cleaning and Maintenance	1,300,000.00	15,000.00		65,000.00						
Vehicle Acquisitions	770,000.00	8,500.00		38,500.00						
IT Acquisition	50,000.00			2,500.00						
Improvements to Fire House	-			-						
Pubic Safety Equipment Acquisition	1,071,900.00	3,595.00	50,000.00	53,595.00						
Road and side walk Improvements	10,400,000.00	20,000.00		520,000.00		3,000,000.00				
Document Scanning	30,000.00			1,500.00						
Radio Equipments	175,000.00	69,825.00		8,750.00						
Building Improvements	580,000.00	4,000.00		29,000.00						
Acquisition of Fire Apparatus	1,250,000.00			62,500.00						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	32,631,900.00	318,420.00	50,000.00	1,631,595.00	-	4,000,000.00	-	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2026

RESOLUTION

Be it Resolved by the COUNCIL MEMBERS of the TOWNSHIP
of BERKELEY HEIGHTS, County of UNION that the budget hereinbefore set forth is hereby
adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 15,843,131.54 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 1,737,267.48 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

	Ayes	Nays	
	Abstained		
			Absent

SUMMARY OF REVENUES

1. General Revenues				
Surplus Anticipated		08-100	\$	4,900,000.00
Miscellaneous Revenues Anticipated		13-099	\$	12,198,722.95
Receipts from Delinquent Taxes		15-499	\$	305,491.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)		07-190	\$	15,843,131.54
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:				
Item 6, Sheet 42		07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)		07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY				\$ -
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:				
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)		07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX				
		07-192	\$	1,737,267.48
Total Revenues		13-299	\$	34,984,612.97

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	xxxxxx	XXXXXXXXXXXXXX
Within "CAPS"	xxxxxx	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 19,556,394.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 2,379,890.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	xxxxxx	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 4,677,498.97
(c) Capital Improvements	44-999	\$ 850,000.00
(d) Municipal Debt Service	45-999	\$ 6,085,830.00
(e) Deferred Charges - Municipal	46-999	\$ 575,000.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 860,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 34,984,612.97

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the _____ day of _____, 2026. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2026 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this _____ day of _____, 2026, _____, Clerk
Signature

TOWNSHIP OF BERKELEY HEIGHTS OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2025	APPROPRIATIONS	FCOA	Appropriated		Expended 2025	
		2026	2025				for 2026	for 2025	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Year Referendum Passed/Implemented:		(Date)	Debt Service:		xxxxxxxxxx
Rate Assessed:	\$				Payment of Bond Principal	54-920-2				xxxxxxxxxx
Total Tax Collected to date:	\$				Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Total Expended to date:	\$				Interest on Bonds	54-930-2				xxxxxxxxxx
Total Acreage Preserved to date:			(Acres)		Interest on Notes	54-935-2				xxxxxxxxxx
Recreation land preserved in 2025:			(Acres)		Reserve for Future Use	54-950-2				-
Farmland preserved in 2025:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-

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

Contracting Unit: OWNSHIP OF BERKELEY HEIGHT

Year Ending: December 31, 2025

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

Date

Clerk of the Governing Body