

## General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**  
Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, f) and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- g) In all applicable signature lines, insert the email address of the applicable official.
- h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**  
Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via i) the FAST "Introduced Budget" record portal and it must be named as: **<municode>\_introbudget\_20xx (all 4 digits municode must be included).**  
Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the j) FAST "Adopted Budget" record portal and it must be named as: **<municode>\_adoptbudget\_20xx (all 4 digits municode must be included).**
- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
  - l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.  
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special m) Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- n) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:  
[https://www.nj.gov/dca/divisions/dlgs/pdf/Budget\\_Document\\_Instructions.pdf](https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf)

### **\*\*Instructions to Complete the 2025 to 2026 "Data Rollover" Process\*\***

- a) Download from FAST or have saved on your computer the 2025 adopted budget workbook.
- b) On the 2026 budget, navigate to the "Key Inputs" tab.

**\*\*IMPORTANT: Macros must be enabled in excel in order for the data rollover process to run successfully.\*\***

- c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.
- d) First, click the button for current fund. It will prompt you to select your 2025 adopted excel budget from your computer. Once the 2025 adopted budget is selected, the function runs automatically. **WARNING: The functionality may cause the screen to**
- e) **briefly flash rapidly.** Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same
- f) as the current fund process.
- g) Once complete, review the 2026 template to ensure information has successfully copied from the 2024 adopted budget.

**PLEASE NOTE:**

If an incorrect version of the budget template was used in 2025, the budget data may not migrate properly to the 2025 budget template.

Information Required for Municipal Budget Document:	Municipal Budget Version 2026.0 Responses and Data		
Name and County of Municipality	Northvale Borough, Bergen County		
Full Name of Municipality	BOROUGH OF NORTHVALE		
County of Municipality	BERGEN		
Name of Municipality	NORTHVALE		
Type	BOROUGH		
Governing Body Type	COUNCIL MEMBERS		
Location			
Address	116 Paris Ave		
Address	Northvale, NJ 07647		
Phone	201-767-3330		
Fax			
Clerk	Frances Weston	<b>Cert #</b>	
Tax Collector	Suzanne Burroughs	C-2133	
Chief Financial Officer	Joseph Luppino	T-1282	
Registered Municipal Accountant	Steven Wielkotz	N-0418	
Municipal Attorney	Robert Ferraro	413	
Website URL for Publishing	https://www.boroughofnorthvale.com/		
Date of Website Posting	18th	June	6/18/2026
On-line Publication for Publishing			7/16/2026
Date of On-line Publication Posting			
	<b>Day</b>	<b>Month</b>	
Date of Introduction	17th	June	6/17/2026
Date of Public Hearing	16th	July	7/16/2026
Time of Public Hearing	7:00 PM		
Net Valuation Taxable Current		1,668,476,100	
Net Valuation Taxable Prior		892,817,600	
		775,658,500	
<b>Budget Year</b>	<b>2026</b>	<b>Budget Year Type:</b>	<b>Calendar Year</b>
Municipal Code	0240		

How many utilities does municipality have?*	1	<b>*One (1) utility listed by default. Select "0"</b>	
Utility #	Utility Name	Utility Type	Ca
Utility 1			# of Years Beginning Year Ending Year
Utility 2			
Utility 3			
Utility 4			
Utility 5			
Utility 6			
Utility Assessment (Tab 37)			
Utility Assessment (Tab 38)			

Page Count - Standard or Expanded:	Start with "Standard" and mov	
Grant Revenues (Sheet 9)	Standard	"Standard" will provide two (2) sheets for Grant Re
Other Special Item Revenues (Sheet 10)	Standard	"Standard" will provide two (2) sheets for Other Sp
General Appropriations (Sheet 15)	Standard	"Standard" will provide nine (9) sheets for General
Grant Appropriations (Sheet 24)	Standard	"Standard" will provide three (3) sheets for Grant A
Capital Improvements (Sheets 40b, 40c, 40d)	Standard	"Standard" will provide three (3) sheets per sector

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



Date of Original Appt.

12/28/2021

28 day(s) between publication and hearing

29 day(s) between intro and hearing

*Calendar or State Fiscal*

***if you do not have any utilities.***

Capital Improvement Program

6

2026

2031

**revenue to "Expanded" only as needed.**

Revenues.

Special Items of Revenue.

Capital Appropriations.

Operating Appropriations.

7.

# 2026 Municipal Budget

of the                     BOROUGH                     of           NORTHVALE           County of  
                    BERGEN                     for the fiscal year 2026.

## Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2026		2025
1. Surplus	55,000.00		700,000.00
2. Total Miscellaneous Revenues	2,421,414.10		1,731,740.08
3. Receipts from Delinquent Taxes	425,000.00		295,000.00
4. a) Local Tax for Municipal Purposes	9,016,736.94		8,509,585.67
b) Addition to Local School District Tax			
c) Minimum Library Tax	489,866.30		431,605.08
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	9,506,603.24		8,941,190.75
Total General Revenues	12,408,017.34		11,667,930.83

Summary of Appropriations	2026 Budget		Final 2025 Budget
1. Operating Expenses: Salaries & Wages	3,935,900.00		3,873,600.00
Other Expenses	5,386,522.78		5,156,579.16
2. Deferred Charges & Other Appropriations	1,545,777.55		1,276,797.41
3. Capital Improvements	20,000.00		60,000.00
4. Debt Service (Include for School Purposes)	1,080,000.00		982,500.00
5. Reserve for Uncollected Taxes	439,817.01		318,454.26
Total General Appropriations	12,408,017.34		11,667,930.83
Total Number of Employees	59		59

2026 Dedicated		Utility Budget		
Summary of Revenues	Anticipated			
	2026		2025	
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations	2026 Budget		Final 2025 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2026 Dedicated		Utility Budget		
Summary of Revenues	Anticipated			
	2026		2025	
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations	2026 Budget		Final 2025 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2026 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		2026		2025
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2026 Budget	Final 2025 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2026 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2026 Budget	Final 2025 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2026 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2026 Budget	Final 2025 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2026 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2026 Budget	Final 2025 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				

5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

Balance of Outstanding Debt				
		General		
Interest		295,000.00		
Principal		8,807,973		
Outstanding Balance		9,102,873.00		

Balance of Outstanding Debt				
Interest				
Principal				
Outstanding Balance				

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2026 MUNICIPAL BUDGET**

	YEAR 2026	YEAR 2025
1 Total General Appropriations for 2026 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	11,968,200.33	XXXXXXXXXXXX
2 Local District School Tax		11,753,852.00
Actual		
Estimate	12,372,490.00	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		5,985,248.00
Actual		
Estimate	6,546,895.00	XXXXXXXXXXXX
5 County Tax		3,077,056.20
Actual		
Estimate	3,215,523.00	XXXXXXXXXXXX
6 Special District Tax		
Actual		
Estimate		XXXXXXXXXXXX
7 Municipal Open Space		
Actual		
Estimate		XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	34,103,108.33	
10 Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)	2,901,414.10	
11 Cash Required from 2026 to Support Local Municipal Budget and Other Taxes	31,201,694.23	
12 Amount of Item 11 divided by <span style="border: 1px solid black; padding: 2px;"><b>98.61%</b></span>		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, AFS Sheet 22)	31,641,511.24	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	12,372,490.00	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	6,546,895.00	
County Tax (Line 5 Above)	3,215,523.00	
Special District Tax (Line 6 Above)	-	
Municipal Open Space Tax (Line 7 Above)	-	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	9,506,603.24	
Total Amount (Line 12)	31,641,511.24	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	439,817.01	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	11,968,200.33	
Item 13 - Appropriation: Reserve for Uncollected Taxes	439,817.01	
Subtotal	12,408,017.34	
Less: Item 10 - Total Anticipated Revenues	2,901,414.10	
Amount to Be Raised by Taxation in Municipal Budget	9,506,603.24	

<b>Local Tax for Municipal Purpose</b>	9,016,736.94
<b>Addition to Local District School Tax</b>	
<b>Minimum Library Tax</b>	489,866.30

# 2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

**CAP**

**MUNICIPALITY:** BOROUGH OF NORTHVALE

**COUNTY:** BERGEN

<u>Joseph E. McGuire</u> <b>Mayor's Name</b>	<u>December 31, 2026</u> <b>Term Expires</b>
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<b>Municipal Officials</b>	
<u>Frances Weston</u> <b>Municipal Clerk</b>	<div style="text-align: center;">12/28/2021</div> <b>Date of Orig. Appt.</b>
<u>Suzanne Burroughs</u> <b>Tax Collector</b>	<b>Cert. No.</b> C-2133
<u>Joseph Luppino</u> <b>Chief Financial Officer</b>	<b>Cert. No.</b> T-1282
<u>Steven Wielkotz</u> <b>Registered Municipal Accountant</b>	<b>Cert. No.</b> N-0418
<u>Robert Ferraro</u> <b>Municipal Attorney</b>	<b>Lic. No.</b> 413
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**Official Mailing Address of Municipality**

116 Paris Ave  
Northvale, NJ 07647

**Fax #:** \_\_\_\_\_

<b>Governing Body Members</b>	
Name	Term Expires
<u>Hovanannes Bakalian</u>	<u>12/31/2026</u>
<u>Laura Fernandez</u>	<u>12/31/2026</u>
<u>Martin Mattessich</u>	<u>12/31/2028</u>
<u>Kara McMorrow</u>	<u>12/31/2027</u>
<u>Dominic Menafra</u>	<u>12/31/2028</u>
<u>Roy Sokoloski</u>	<u>12/31/2027</u>
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**2026  
MUNICIPAL BUDGET**

Municipal Budget of the                     BOROUGH                     of                     NORTHVALE                    , County of                     BERGEN                     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

          17th           day of                     June                    , 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           17th           day of                     June                    , 2026

                    Frances Weston                      
Clerk  
                    116 Paris Ave                      
Address  
                    Northvale, NJ 07647                      
Address  
                    201-767-3330                      
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           17th           day of                     June                    , 2026

                    Steven Wielkotz                      
Registered Municipal Accountant  
                    Pompton Lakes                      
Address  
                    401 Wanaque Ave                      
Address  
                    973-835-7900                      
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S.A. 40A:4-1 et seq.

Certified by me, this           17th           day of                     June                    , 2026

                    Joseph Luppino                      
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 BOROUGH of NORTHVALE, County of BERGEN 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.boroughofnorthvale.com/ on June 18th, 2026;

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

The Governing Body of the BOROUGH of NORTHVALE does hereby approve the following as the Budget for the year 2026:

**RECORDED VOTE**

(Insert Last Name)

**Ayes**

**BAKALIAN  
FERNANDEZ  
MATTESSICH  
McMORROW  
MENFRA  
SOKOLOSKI**

**Nays**

**Abstained**

**Absent**

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of NORTHVALE, County of BERGEN, on June 17th, 2026.

A Hearing on the Budget and Tax Resolution will be held at \_\_\_\_\_, on July 16th, 2026 at 7:00 PM 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
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	8,978,973.75
<b>2. Appropriations excluded from "CAPS" -</b>	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	2,989,226.58
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	2,989,226.58
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b>	439,817.01
98.61% Percent of Tax Collections	
Building Aid Allowance 2026 - \$	
for Schools-State Aid 2025 - \$	
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	12,408,017.34
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)</b> (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,901,414.10
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	9,016,736.94
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	489,866.30



**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	11,667,930.83	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	360,000.00	-	-	-	-	-	-
Total Appropriations	12,027,930.83	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	10,993,376.25	-	-	-	-	-	-
Reserved	878,545.85	-	-	-	-	-	-
Unexpended Balances Canceled	156,008.73	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	12,027,930.83	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**CAP CALCULATION**

Total General Appropriations for 2025	11,667,930.83
Cap Base Adjustment:	43,462.00
Subtotal	<u>11,711,392.83</u>
Exceptions Less:	
Total Other Operations	1,296,863.08
Total Uniform Construction Code	
Total Interlocal Service Agreement	352,500.00
Total Additional Appropriations	
Total Capital Improvements	60,000.00
Total Debt Service	982,500.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	53,242.08
Judgements	
Total Deferred Charges	121,916.00
Cash Deficit	
Reserve for Uncollected Taxes	318,454.26
Total Exceptions	<u>3,185,475.42</u>
Amount on Which CAP is Applied	8,525,917.41
2.0% CAP	<u>170,518.35</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	8,696,435.76

**CAP CALCULATION**

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		8,696,435.76
Additions:		
New Construction (Assessor Certification)		21,128.69
2024 Cap Bank Available		78,548.50
2025 Cap Bank Available		90,042.84
Total Additions		<u>189,720.03</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>8,886,155.79</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>127,888.76</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>9,014,044.55</u>
Total General Appropriations for Municipal Purposes		<u>8,978,973.75</u>
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		<u>(35,070.80)</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.)

**BUDGET MESSAGE**

**RECAP OF GROUP INSURANCE APPROPRIATION**

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

Estimated Group Insurance Costs - 2026 \$ 1,030,012.61

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>293,800.00</u>
	<u>(293,800.00)</u>

Budgeted Group Insurance - Inside CAP	<u>736,212.61</u>
Budgeted Group Insurance - Utilities	<u>                    </u>
Budgeted Group Insurance - Outside CAP	<u>                    </u>
<b>TOTAL</b>	<u><u>736,212.61</u></u>

Instead of receiving Health Benefits, 0 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u>\$ -</u>

**"2010" LEVY CAP BANKS:**

**2023**

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026)	<u>232,715</u>
Amount Used in CY 2026	<u>127,487</u>
Balance to Expire	<u><u>105,228</u></u>

**2024**

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2027)	<u>44,651</u>
Amount Used in CY 2026	<u>                    </u>
Balance to Carry Forward (CY 2027)	<u><u>44,651</u></u>

**2025**

Maximum Allowable Amount to be Raised by Taxation	8,509,586
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	<u>8,509,586</u>
Amount Used in CY 2026	<u>                    </u>
Balance to Carry Forward (CY 2027 - CY2028)	<u><u>-</u></u>

**2026**

Maximum Allowable Amount to be Raised by Taxation	9,016,738
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029)	<u>9,016,737</u>
	<u>1</u>

<b>Total Levy CAP Bank</b>	<u><u>44,652</u></u>
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EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW**

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

**SUMMARY LEVY CAP CALCULATION**

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation	8,509,585.67
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	50,000.00
Less: Prior Year Deferred Charges: Emergencies	71,916.00
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>8,387,669.67</u>
Plus 2% CAP Increase	<u>167,753.39</u>
<b>ADJUSTED TAX LEVY</b>	<u>8,555,423.07</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>8,555,423.07</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

8,555,423.07

Exclusions:

Allowable Shared Service Agreements Increase		
Allowable Health Insurance Costs Increase		
Allowable Pension Obligations Increases	51,242.00	
Allowable LOSAP Increase	1,040.00	
Allowable Capital Improvements Increase		
Allowable Debt Service and Capital Leases Inc.	122,509.00	
Recycling Tax appropriation		
Deferred Charge to Future Taxation Unfunded		
Current Year Deferred Charges: Emergencies	143,916.00	
Add Total Exclusions		<u>318,707.00</u>
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		<u>6,009.00</u>

**ADJUSTED TAX LEVY**

8,868,121.07

Additions:

New Ratables - Increase for new construction	2,219,400	
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.952</u>	
New Ratable Adjustment to Levy		21,128.69
Amounts approved by Referendum		
Levy CAP Bank Applied		<u>127,488.00</u>

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

9,016,737.75

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

9,016,736.94

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

(0.82)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>1. Surplus Anticipated</b>	08-101	55,000.00	700,000.00	700,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	55,000.00	700,000.00	700,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	15,000.00	15,000.00	15,116.25
Other	08-104	20,000.00	14,000.00	21,320.00
Fees and Permits	08-105	70,000.00	70,000.00	73,016.00
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	35,000.00	30,000.00	38,316.06
Other	08-109			
Interest and Costs on Taxes	08-112	96,000.00	70,000.00	97,338.65
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	118,000.00	185,000.00	142,848.24
Anticipated Utility Operating Surplus	08-114			









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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	<b>354,000.00</b>	<b>384,000.00</b>	<b>387,955.20</b>



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	567,998.00	567,998.00	567,998.38
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund				
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>567,998.00</b>	<b>567,998.00</b>	<b>567,998.38</b>



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>				
	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	275,000.00	175,000.00	328,092.00
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	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			
			5.00	
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>275,000.00</b>	<b>175,005.00</b>	<b>328,092.00</b>











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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services</b>				
<b>Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	11-001	367,410.00	352,500.00	351,160.00



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

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



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations:</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Community Development Block Grant- Senior Center				-
American Recovery Plan Grant	10-530			-
Clean Communities Grant	10-501	13,024.63	13,132.14	13,132.14
Recycling Tonnage Grant	10-502	12,009.85	13,054.72	13,054.72
Local Recreation Grant	10-525	73,000.00		-
COPS ASAP Grant	10-526		20,834.00	20,834.00
Body Armor Grant	10-503		1,641.07	1,641.07
Assistance to Firefighters Grant (AFG)-FEMA	10-504			-
Bergen County Cares	10-505		569.60	569.60
Junior Police Academy	10-506		1,000.00	1,000.00
FEMA Hurrirne Grant	10-507			-
Municipal Alliance Grant	10-508		3,010.55	3,010.55
CDBG Grant- Senior Center ADA Grants	10-509			-
Bergen County Open Space - Veterans Dog Park	10-510			-
COPS GRANT	10-511			-
FEMA (SAFER) Grant	10-512			-
NJ American Resecue Plan Firefighter Grant	10-514			-
FEMA Hurricane Grant ISAIAS Grant	10-516			-
				-



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Highway Traffic Safety Grant	10-517			-
COVID ARP SLFEF- Firefighter Assistance	10-518			-
Stormwater Assistance	10-519			-
Lead Assistance	10-520			-
CSX Military /1st Responder Grant	10-521			-
Monsanto PCB Settlement	10-522			-
Jr. Police Academy	10-523		-	-
				-
				-
				-
				-
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				-
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	98,034.48	53,242.08	53,242.08







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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Other Special Items</b>	08-004	758,971.62	199,000.00	204,613.40



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	55,000.00	700,000.00	700,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	354,000.00	384,000.00	387,955.20
Total Section B: State Aid Without Offsetting Appropriations	09-001	567,998.00	567,998.00	567,998.38
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	275,000.00	175,005.00	328,092.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	367,410.00	352,500.00	351,160.00
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	98,034.48	53,242.08	53,242.08
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	758,971.62	199,000.00	204,613.40
<b>Total Miscellaneous Revenues</b>	13-099	2,421,414.10	1,731,745.08	1,893,061.06
<b>4. Receipts from Delinquent Taxes</b>	15-499	425,000.00	295,000.00	286,657.01
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	2,901,414.10	2,726,745.08	2,879,718.07
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	9,016,736.94	8,509,585.67	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	489,866.30	431,605.08	XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	9,506,603.24	8,941,190.75	8,323,544.47
<b>7. Total General Revenues</b>	13-299	12,408,017.34	11,667,935.83	11,203,262.54



**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
Administrative and Executive						-		-
Salaries and Wages	20-100	1	82,000.00	79,000.00		79,000.00	78,412.88	587.12
Other Expenses	20-102	2	132,000.00	125,000.00		131,500.00	131,230.18	269.82
Mayor and Council						-		-
Salaries and Wages	20-110	1	35,000.00	34,500.00		34,500.00	34,104.60	395.40
Other Expenses	20-110	2	1,000.00	1,000.00		1,000.00	-	1,000.00
Financial Administration						-		-
Salaries and Wages	20-130	1	110,000.00	102,000.00		102,000.00	99,679.10	2,320.90
Other Expenses	20-130	2	50,000.00	60,000.00		60,000.00	40,546.98	19,453.02
Financial Audit						-		-
Other Expenses	20-135	2	53,000.00	52,000.00		52,000.00	35,000.00	17,000.00
Collection of Taxes						-		-
Salaries and Wages	20-145	1	86,000.00	80,000.00		80,600.00	80,378.70	221.30
Other Expenses	20-145	2	8,000.00	9,000.00		9,000.00	6,750.26	2,249.74
Assessment of Taxes						-		-
Salaries and Wages	20-150	1	26,000.00	25,000.00		25,000.00	24,835.72	164.28
Other Expenses	20-150	2	6,000.00	7,000.00		7,000.00	1,596.14	5,403.86
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Legal Services and Costs						-		-
Other Expenses	20-155	2	100,000.00	102,000.00		102,000.00	97,026.02	4,973.98
Engineering Services and Costs						-		-
Other Expenses	20-165	2	45,000.00	60,000.00		60,000.00	29,451.71	20,548.29
Planning and Zoning Board						-		-
Salaries and Wages	21-180	1	5,500.00	5,200.00		5,300.00	5,253.04	46.96
Other Expenses	21-180	2	10,000.00	11,000.00		11,000.00	5,725.05	5,274.95
Code Compliance						-		-
Salaries and Wages	22-196	1	33,500.00	31,000.00		31,000.00	30,499.04	500.96
Other Expenses	22-196	2	2,000.00	1,500.00		2,200.00	2,018.55	181.45
Liability Insurance						-		-
Other Expenses	23-215	2	179,000.00	173,500.00		168,500.00	168,379.00	121.00
Other Miscellenaous Insurance						-		-
Other Expenses	23-222	2	18,500.00	12,000.00		18,500.00	18,462.00	38.00
Worker's Compensation Insurance						-		-
Other Expenses	23-210	2	178,000.00	174,000.00		174,000.00	173,428.00	572.00
Employee Health Benefits						-		-
Other Expenses	23-220	2	733,212.00	610,736.00		690,736.00	466,965.53	223,770.47
						-		-
						-		-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Police Department						-	-	
Salaries and Wages	25-240	1	2,300,000.00	2,291,000.00		2,192,300.00	2,010,672.93	111,627.07
Other Expenses	25-240	2	88,000.00	88,000.00		83,000.00	76,987.79	6,012.21
Radio Services						-	-	
Other Expenses	25-250	2	72,000.00	69,200.00		69,200.00	69,188.00	12.00
American Rescue Plan - Police Department						-	-	
Salaries and Wages	25-240	1	-	-		-	-	-
Other Expenses		2	-	-		-	-	-
Fire Department						-	-	
Other Expenses	25-265	2	45,000.00	56,000.00		56,000.00	42,288.69	13,711.31
Fire House Rental						-	-	
Other Expenses	25-265	2	40,000.00	37,000.00		37,000.00	36,448.48	551.52
Ambulance						-	-	
Other Expenses	25-260	2	32,000.00	35,000.00		35,000.00	2,001.49	32,998.51
Fire Prevention						-	-	
Salaries and Wages	25-265	1	45,000.00	44,500.00		44,500.00	43,938.12	561.88
Other Expenses	25-265	2	4,000.00	4,000.00		4,000.00	3,991.00	9.00
						-	-	
						-	-	
						-	-	



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Streets and Roads						-	-	
Salaries and Wages	26-290	1	920,000.00	870,000.00		888,000.00	887,444.61	555.39
Other Expenses	26-290	2	215,000.00	220,000.00		220,000.00	198,077.05	21,922.95
Recycling						-	-	
Salaries and Wages	26-290	1	7,900.00	7,900.00		7,900.00	612.92	1,287.08
Other Expenses	26-290	2	8,000.00	10,000.00		10,000.00	324.75	6,675.25
Solid Waste Collection						-	-	
Other Expenses	32-465	2	500,000.00	458,269.00		440,269.00	373,739.54	46,529.46
Solid Waste Disposal						-	-	
Other Expenses	32-465	2	500,000.00	458,269.00		458,269.00	416,968.78	41,300.22
Buildings and Grounds						-	-	
Other Expenses	26-310	2	70,000.00	75,000.00		61,100.00	19,543.39	31,556.61
Sewer System						-	-	
Other Expenses	26-290	2	20,000.00	25,000.00		25,000.00	16,082.33	4,917.67
Sewer System Norwood						-	-	
Other Expenses	26-290	2	10,000.00	14,000.00		4,000.00	-	4,000.00
						-	-	
	28-370					-	-	
						-	-	
						-	-	



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Board of Health						-		-
Salaries and Wages	27-330	1	12,000.00	13,500.00		13,500.00	2,819.14	10,680.86
Other Expenses	27-332	2	35,000.00	38,000.00		38,000.00	8,961.03	19,038.97
Animal Control						-		-
Other Expenses	27-340	2	8,000.00	8,000.00		8,000.00	6,290.00	1,710.00
Senior Center						-		-
Salaries and Wages	27-340	1	75,000.00	75,000.00		75,000.00	72,241.92	2,758.08
Other Expenses	27-340	2	25,000.00	25,000.00		25,500.00	25,132.30	367.70
Senior Van Driver						-		-
Salaries and Wages		1	-	-		-		-
Other Expenses		2	-	-		-		-
Senior Bus Trips						-		-
Other Expenses	28-370	2	9,000.00	9,000.00		9,000.00	8,015.00	985.00
Public Events Celebration						-		-
Other Expenses	28-371	2	10,000.00	10,000.00		8,000.00	5,007.14	2,992.86
Parks and Playgrounds						-		-
Salaries and Wages	28-370	1	15,000.00	19,000.00		19,000.00	13,156.08	5,843.92
Other Expenses	28-370	2	20,000.00	25,000.00		25,000.00	23,496.37	1,503.63
						-		-
						-		-



























## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
Electricity						-		-
Other Expenses	31-430	2	80,000.00	72,000.00		101,400.00	76,873.41	24,526.59
Street Lighting						-		-
Other Expenses	31-435	2	58,000.00	65,000.00		60,000.00	51,872.03	8,127.97
Telephone						-		-
Other Expenses	31-440	2	38,000.00	37,000.00		37,000.00	35,102.99	1,897.01
Water						-		-
Other Expenses	31-445	2	25,000.00	24,000.00		25,300.00	24,489.64	810.36
Natural Gasoline						-		-
Other Expenses	31-446	2	38,000.00	25,000.00		38,000.00	33,114.42	4,885.58
Vehicle Fuel						-		-
Other Expenses	31-447	2	52,000.00	50,000.00		50,000.00	44,941.47	5,058.53
Fire Hydrants Service						-		-
Other Expenses	31-450	2	84,000.00	83,000.00		83,000.00	82,778.19	221.81
						-		-
						-		-
						-		-
						-		-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reassessment of Real Property					250,000.00	250,000.00	192,249.22	57,750.78
Preparation of Storm Water Maps					110,000.00	110,000.00	96,175.96	13,824.04
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Operations {Item 8(A)} within "CAPS"</b>	<b>34-199</b>		7,577,112.00	7,322,574.00	360,000.00	7,693,574.00	6,745,516.03	803,057.97
<b>B. Contingent</b>	<b>35-470</b>	2		5,000.00	XXXXXXXXXX	5,000.00		5,000.00
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-201</b>		7,577,112.00	7,327,574.00	360,000.00	7,698,574.00	6,745,516.03	808,057.97
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	<b>34-201</b>	1	3,935,900.00	3,873,600.00	-	3,793,600.00	3,562,071.78	143,528.22
<b>Other Expenses (Including Contingent)</b>	<b>34-201</b>	2	3,641,212.00	3,453,974.00	-	3,544,974.00	2,895,019.07	592,954.93











## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		195,000.00	185,000.00		178,500.00	151,787.09	21,712.91
Social Security System (O.A.S.I.)	36-472		345,000.00	315,000.00		315,000.00	303,515.66	11,484.34
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		695,000.00	649,000.00		646,500.00	644,272.00	2,228.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		2,000.00	1,000.00		1,000.00	405.00	595.00
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		1,401,861.75	1,154,881.41	-	1,145,881.41	1,104,861.16	36,020.25
<b>(F) Judgments</b>	37-480					-		XXXXXXXXXX
<b>(G) Cash Deficit of Preceding Year</b>	46-855					-		-
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>		8,978,973.75	8,482,455.41	360,000.00	8,844,455.41	7,850,377.19	844,078.22

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Sewer - Bergen County Utilities Authority						-		-
Other Expenses	32-465	2	740,000.00	700,000.00		700,000.00	677,075.83	22,924.17
						-		-
Public Library						-		-
Other Expenses	29-390	2	489,866.30	431,605.08		431,605.08	421,500.00	10,105.08
						-		-
Length of Services Awards Program (LOSAP)						-		-
Other Expenses	36-471	2	50,000.00	50,000.00		48,000.00	46,561.62	1,438.38
						-		-
						-		-
						-		-
CAP EXCLUSIONS PER LFN 2024-21R						-		-
Workers Compensation Appropriation						-		-
Solid Waste- Collection	32-465	2	0	21,731.00		21,731.00	21,731.00	-
Solid Waste- Disposal	32-465	2	-	21,731.00		21,731.00	21,731.00	-
Employee Health Insurance	23-221	2	-	71,796.00		71,796.00	71,796.00	-
						-		-
						-		-
						-		-
						-		-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>		1,279,866.30	1,296,863.08	-	1,294,863.08	1,260,395.45	34,467.63















## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Interlocal Municipal Service Agreements</b>	42-999		367,410.00	352,500.00	-	352,500.00	352,500.00	-



## CURRENT FUND - APPROPRIATIONS

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



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
Clean Communities Grant	41-735	2	13,024.63	13,132.14		13,132.14	13,132.14	-
Recycling Tonnage Grant	41-738	2	12,009.85	13,054.72		13,054.72	13,054.72	-
Body Armor Grant	41-750	2		1,641.07		1,641.07	1,641.07	-
COPS ASAP GRANT	41-752	2		20,834.00		20,834.00	20,834.00	-
Body Wrn Cameras Grant	41-754	2				-	-	-
FEMA Hurricane Grant	41-756	2				-	-	-
Municipal Alliance Grant	41-758	2		3,010.55		3,010.55	3,010.55	-
FEMA-Assistance to Firefighters Grant (AFG)	41-760	2				-	-	-
Bergen County Cares	41-505	2		569.60		569.60	569.60	-
Local Recreation Grant	41-524	2	73,000.00			-	-	-
Bergen County Open Space - Veterans Dog Park		2				-	-	-
COPS GRANT	41-765	2				-	-	-
FEMA (SAFER) GRANT	41-766	2				-	-	-
NJ American Rescue Plan Firefighter Grant	41-767	2				-	-	-
FEMA COVID-19 ASSISTANCE GRANT	41-768	2				-	-	-
HIGHWAY TRAFFIC GRANT	41-769	2				-	-	-
						-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS" (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
COVID ARP SLFEF - Firefighters Assistance	41-770	2				-	-	-
Stormwater Assistance	41-771	2				-	-	-
Lead Assistance	41-772	2				-	-	-
CSX- Military/1st. Responder Grant	41-773	2				-	-	-
Monsanto PCB Settlement	41-774	2				-	-	-
Jr. Police Academy	41-775	2		1,000.00		1,000.00	1,000.00	-
FEMA Hurricane Grant ISAIAS Grant	41-776	2				-	-	-
American Recovery Plan Grant	41-780	2				-	-	-
Community Development Block Grant	41-785	2				-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		98,034.48	53,242.08	-	53,242.08	53,242.08	-
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>		1,745,310.78	1,702,605.16	-	1,700,605.16	1,666,137.53	34,467.63
<b>Detail:</b>								
<b>Salaries &amp; Wages</b>	<b>34-305</b>	<b>1</b>	-	-	-	-	-	-
<b>Other Expenses</b>	<b>34-305</b>	<b>2</b>	1,745,310.78	1,702,605.16	-	1,700,605.16	1,666,137.53	34,467.63







## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999		20,000.00	60,000.00	-	60,000.00	60,000.00	-







## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			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
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	<b>45-999</b>		1,080,000.00	982,500.00	-	982,500.00	976,491.47	XXXXXXXXXX



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		143,915.80	71,916.00	XXXXXXXXXX	71,916.00	71,915.80	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & 40A:4-	46-871				XXXXXXXXXX	-		XXXXXXXXXX
Capital Improvement Funding Ordinance Deficits over 5 ye	46-875	2	-	50,000.00	XXXXXXXXXX	50,000.00	50,000.00	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>46-999</b>		<b>143,915.80</b>	<b>121,916.00</b>	XXXXXXXXXX	<b>121,916.00</b>	<b>121,915.80</b>	XXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	<b>37-480</b>					-		XXXXXXXXXX
<b>(N) Use of Local Schools (N.J.S.A. 40:48- 17.1 &amp; 17.3)</b>	<b>29-405</b>				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	<b>46-885</b>				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	<b>34-309</b>		<b>2,989,226.58</b>	<b>2,867,021.16</b>	<b>-</b>	<b>2,865,021.16</b>	<b>2,824,544.80</b>	<b>34,467.63</b>



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999		-	-	-	-	-	XXXXXXXXXX
<b>Deferred Charges and Statutory (J) Expenditures - Local School -</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Expenditures - Local School - Excluded from "CAPS"	29-409		-	-	-	-	-	XXXXXXXXXX
<b>District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"</b>	29-410		-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399		2,989,226.58	2,867,021.16	-	2,865,021.16	2,824,544.80	34,467.63
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400		11,968,200.33	11,349,476.57	360,000.00	11,709,476.57	10,674,921.99	878,545.85
<b>(M) Reserve for Uncollected Taxes</b>	50-899		439,817.01	318,454.26	XXXXXXXXXX	318,454.26	318,454.26	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499		12,408,017.34	11,667,930.83	360,000.00	12,027,930.83	10,993,376.25	878,545.85

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for</b>	<b>34-299</b>	8,978,973.75	8,482,455.41	360,000.00	8,844,455.41	7,850,377.19	844,078.22
Municipal Purposes within "CAPS"	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	1,279,866.30	1,296,863.08	-	1,294,863.08	1,260,395.45	34,467.63
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	367,410.00	352,500.00	-	352,500.00	352,500.00	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	98,034.48	53,242.08	-	53,242.08	53,242.08	-
<b>Total Operations Excluded from "CAPS"</b>	<b>34-305</b>	<b>1,745,310.78</b>	<b>1,702,605.16</b>	<b>-</b>	<b>1,700,605.16</b>	<b>1,666,137.53</b>	<b>34,467.63</b>
<b>(C) Capital Improvements</b>	<b>44-999</b>	<b>20,000.00</b>	<b>60,000.00</b>	<b>-</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>-</b>
<b>(D) Municipal Debt Service</b>	<b>45-999</b>	<b>1,080,000.00</b>	<b>982,500.00</b>	<b>-</b>	<b>982,500.00</b>	<b>976,491.47</b>	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	<b>46-999</b>	<b>143,915.80</b>	<b>121,916.00</b>	XXXXXXXXXX	<b>121,916.00</b>	<b>121,915.80</b>	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	<b>37-480</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of Local Finance Board</b>	<b>46-885</b>	<b>-</b>	<b>-</b>	XXXXXXXXXX	<b>-</b>	<b>-</b>	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	<b>29-410</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	<b>29-405</b>	<b>-</b>	<b>-</b>	XXXXXXXXXX	<b>-</b>	<b>-</b>	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	<b>50-899</b>	<b>439,817.01</b>	<b>318,454.26</b>	XXXXXXXXXX	<b>318,454.26</b>	<b>318,454.26</b>	XXXXXXXXXX
<b>Total General Appropriations</b>	<b>34-499</b>	<b>12,408,017.34</b>	<b>11,667,930.83</b>	<b>360,000.00</b>	<b>12,027,930.83</b>	<b>10,993,376.25</b>	<b>878,545.85</b>

**DEDICATED UTILITY BUDGET**

10. DEDICATED REVENUES FROM UTILITY	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	08-500	-	-	-
Rents	08-503			
Miscellaneous	08-505			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
<b>Total Utility Revenues</b>	08-599	-	-	-











**DEDICATED UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX



**DEDICATED UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540				-		-
Social Security System (O.A.S.I.)	55-541				-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
<b>Judgements</b>	55-531				-		XXXXXXXXXX
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX	-		XXXXXXXXXX
<b>Surplus (General Budget )</b>	55-545			XXXXXXXXXX	-		XXXXXXXXXX
<b>TOTAL UTILITY APPROPRIATIONS</b>	55-599	-	-	-	-	-	-

## 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			
<b>Total Utility Assessment Revenues</b>	<b>53-899</b>	-	-	-
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			
<b>Total Utility Assessment Appropriations</b>	<b>53-999</b>	-	-	-

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

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



## APPENDIX TO BUDGET STATEMENT

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

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

ASSETS	
Cash and Investments	2,437,067.69
Due from State of N.J.(c. 20, P.L. 1961)	-
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXXXX
Taxes Receivable	500,818.34
Tax Title Lien Receivable	127,670.96
Property Acquired by Tax Title Lien Liquidation	2,156,700.00
Other Receivables	748,187.32
Deferred Charges Required to be in 2026 Budget	620,776.75
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	6,591,221.06
<b>LIABILITIES, RESERVES AND SURPLUS</b>	
*Cash Liabilities	2,107,827.72
Reserves for Receivables	3,533,376.62
Surplus	950,016.72
Total Liabilities, Reserves and Surplus	6,591,221.06

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

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	1,650,016.72	1,418,073.65
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXXXX	XXXXXXXXXX
Current Taxes:*(Percentage Collected 2025: 98.17%, 2024: 98.92%)	29,242,931.91	28,252,803.29
Delinquent Taxes	286,657.01	293,906.87
Other Revenues and Additions to Income	1,495,302.30	3,455,165.84
Total Funds	32,674,907.94	33,419,949.65
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	11,553,467.84	11,782,272.18
School Taxes (Including Local and Regional)	17,739,099.00	17,315,072.00
County Taxes (Including Added Tax Amounts)	3,062,777.66	2,672,588.75
Special District Taxes		
Other Expenditures and Deductions from Income	1,019,563.44	
Total Expenditures and Tax Requirements	33,374,907.94	31,769,932.93
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	33,374,907.94	31,769,932.93
Surplus Balance, December 31	950,016.72	1,650,016.72

\*Nearest even percentage may be used

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

Surplus Balance, December 31	950,016.72
Current Surplus Anticipated in 2026 Budget	55,000.00
Surplus Balance Remaining	895,016.72

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

2026

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

**CAPITAL BUDGET**

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

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

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

No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

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

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

3 years. (Population under 10,000)

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

years exceeding minimum time period.

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



**BOROUGH OF NORTHVALE  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Municipality will authorize the following projects...

2026 Road Improvement Program  
Acquisition of Fire Department SUV  
DOT Grant Funded Road Project White & Willow  
River Bank Flood Improvements  
DPW Equipment  
Ambulance Equipment  
Stormwater Maps and Improvements



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

Local Unit

**BOROUGH OF NORTHVALE**

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	
2026 Road Improvement Program		225,000.00		-	11,000.00			214,000.00	
Acquisition of Fire Department SUV		100,000.00		-	5,000.00			95,000.00	
DOT Grant Fuded Road Project White & Willow		360,000.00		-			171,045.00	188,955.00	
River Bank Flood Improvements		60,000.00		-	3,000.00			57,000.00	
DPW Equipment		365,000.00		-	18,250.00			346,750.00	
Ambulance Equipment		35,000.00		-	1,750.00			33,250.00	
Stormwater Maps and Improvements		100,000.00			5,000.00			95,000.00	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	1,245,000.00	-	-	44,000.00	-	171,045.00	1,029,955.00	-





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

Local Unit

**BOROUGH OF NORTHVALE**

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
2026 Road Improvement Program		225,000.00		225,000.00	230,000.00	250,000.00	275,000.00	300,000.00	325,000.00
Acquisition of Fire Department SUV		100,000.00		100,000.00		50,000.00		50,000.00	
DOT Grant Fuded Road Project White & Willow		360,000.00		360,000.00					
River Bank Flood Improvements		60,000.00		60,000.00	50,000.00				
DPW Equipment		365,000.00		365,000.00	125,000.00		200,000.00	75,000.00	
Ambulance Equipment		35,000.00		35,000.00	25,000.00	250,000.00			
Stormwater Maps and Improvements		100,000.00		100,000.00	75,000.00				
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	1,245,000.00	<b>XXXXXXXXXX</b>	1,245,000.00	505,000.00	550,000.00	475,000.00	425,000.00	325,000.00





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

Local Unit

**BOROUGH OF NORTHVALE**

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
2026 Road Improvement Program	225,000.00			11,250.00						
Acquisition of Fire Department SUV	100,000.00			5,000.00						
DOT Grant Fuded Road Project White & Willow	360,000.00			18,000.00						
River Bank Flood Improvements	60,000.00			3,000.00						
DPW Equipment	365,000.00			18,250.00						
Ambulance Equipment	35,000.00			1,750.00						
Stormwater Maps and Improvements	100,000.00			5,000.00						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
<b>TOTAL - THIS PAGE</b>	1,245,000.00	-	-	62,250.00	-	-	-	-	-	-





## SECTION 2 - UPON ADOPTION FOR YEAR 2026

RESOLUTION

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH  
of NORTHVALE, County of BERGEN 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) \$ 9,016,736.94 (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) \$ 489,866.30 (Item 5 Below) Minimum Library Tax

**RECORDED VOTE**  
(Insert last name)

	Ayes	Nays	
			Abstained <span style="border: 1px solid black; display: inline-block; width: 150px; height: 30px; vertical-align: middle;"></span>  Absent <span style="border: 1px solid black; display: inline-block; width: 150px; height: 60px; vertical-align: middle;"></span>

### SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	55,000.00
Miscellaneous Revenues Anticipated	13-099	\$	2,421,414.10
Receipts from Delinquent Taxes	15-499	\$	425,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)			07-190 \$ 9,016,736.94
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
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 <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
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 \$ 489,866.30
<b>Total Revenues</b>			13-299 \$ 12,408,017.34

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 7,577,112.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,401,861.75
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,745,310.78
(c) Capital Improvements	44-999	\$ 20,000.00
(d) Municipal Debt Service	45-999	\$ 1,080,000.00
(e) Deferred Charges - Municipal	46-999	\$ 143,915.80
(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	\$ 439,817.01
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	\$ 12,408,017.34

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*



DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2025	APPROPRIATIONS	FCOA	Appropriated		Expended 2025	
		2026	2025				for 2026	for 2025	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
<b>Summary of Program</b>					Down Payments on Improvements	54-902-2				-
					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:   **BOROUGH OF NORTHVALE**  

Year Ending:   December 31, 2025  

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

NONE
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For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

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

  JUNE 17 2026    
Date

  FRANCES WESTON    
Clerk of the Governing Body