

2026 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of DEMAREST , 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

 27th 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 27th day of April , 2026

 boroadmin@demarestnj.gov

Clerk

 118 SERPENTINE ROAD

Address

 DEMAREST, NEW JERSEY 07627

Address

 (201) 768-3611

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 27th day of April , 2026

 GARY J. VINCI

Registered Municipal Accountant

 17-17 ROUTE 208 FAIR LAWN, NJ 07410

Address

 LERCH, VINCI & BLISS, LLP

Address

 201-791-7100

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 27th day of April , 2026

 ajohe@demarestnj.gov

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 DEMAREST, 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://demarestnj.gov/government/forms/clerk on April 29th, 2026;

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

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

RECORDED VOTE
(Insert Last Name)

Ayes

[Empty box for recording Ayes votes]

Nays

[Empty box for recording Nays votes]

Abstained

[Empty box for recording Abstained votes]

Absent

[Empty box for recording Absent votes]

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of DEMAREST, County of BERGEN, on April 27th, 2026.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH HALL, on June 8th, 2026 at 7:30 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)) | | | 10,498,120.00 |
| 2. Appropriations excluded from "CAPS" - | | | XXXXXXXXXXXX |
| (a) Municipal Purposes ((Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)) | | | 3,618,666.00 |
| (b) Local District School Purposes in Municipal Budget (Item K, Sheet 29) | | | - |
| Total General Appropriations excluded from "CAPS" (Item O, Sheet 29) | | | 3,618,666.00 |
| 3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated | 98.70% | Percent of Tax Collections | 610,000.00 |
| | | | |
| | | | Building Aid Allowance 2026 - \$ _____ |
| 4. Total General Appropriations (Item 9, Sheet 29) | | | 14,726,786.00 |
| | | | for Schools-State Aid 2025 - \$ _____ |
| 5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes) | | | 3,337,707.00 |
| 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) | | | 10,571,613.00 |
| (b) Addition to Local District School Tax (Item 6(b), Sheet 11) | | | - |
| (c) Minimum Library Tax | | | 817,466.00 |
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EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

| | General Budget | Utility | Utility | Utility | Utility | Utility | Utility |
|--|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Budget Appropriations - Adopted Budget | 13,649,587.00 | - | - | - | - | - | - |
| Budget Appropriations Added by N.J.S.A. 40A:4-87 | 19,374.00 | | | | | | |
| Emergency Appropriations | 162,000.00 | - | - | - | - | - | - |
| Total Appropriations | 13,830,961.00 | - | - | - | - | - | - |
| Expenditures: | | | | | | | |
| Paid or Charged (Including Reserve for Uncollected Taxes) | 13,296,643.00 | - | - | - | - | - | - |
| Reserved | 551,588.00 | - | - | - | - | - | - |
| Unexpended Balances Canceled | 4,576.00 | - | - | - | - | - | - |
| Total Expenditures and Unexpended Balances Canceled | 13,852,807.00 | - | - | - | - | - | - |
| Overexpenditures * | 21,846.00 | - | - | - | - | - | - |

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

| <u>CAP CALCULATION</u> | | <u>CAP CALCULATION</u> | |
|---|-------------------|--|----------------------|
| Total General Appropriations for 2025 | 13,649,587.00 | Allowable Operating Appropriations before | |
| Cap Base Adjustment: | <u>75,048.00</u> | Additional Exceptions per (N.J.S.A. 40A:4-45.3) | 10,262,675.94 |
| Subtotal | 13,724,635.00 | | |
| Exceptions Less: | | Additions: | |
| Total Other Operations | 1,547,385.00 | New Construction (Assessor Certification) | 94,536.94 |
| Total Uniform Construction Code | | 2024 Cap Bank Available | |
| Total Interlocal Service Agreement | | 2025 Cap Bank Available | 55,578.00 |
| Total Additional Appropriations | | | |
| Total Capital Improvements | 86,000.00 | Total Additions | <u>150,114.94</u> |
| Total Debt Service | 1,280,000.00 | Maximum Appropriations within "CAPS" Sheet 19 @ 2.0% | <u>10,412,790.88</u> |
| Transferred to Board of Education | | | |
| Type I School Debt | | Additional Increase to COLA rate. 3.5% | |
| Total Public & Private Programs | 79,803.00 | Amount of Increase allowable. 1.5% | <u>150,921.71</u> |
| Judgements | | | |
| Total Deferred Charges | 90,000.00 | Maximum Appropriations within "CAPS" Sheet 19 @ 3.5% | <u>10,563,712.59</u> |
| Cash Deficit | | | |
| Reserve for Uncollected Taxes | <u>580,000.00</u> | Total General Appropriations for Municipal Purposes | <u>10,498,120.00</u> |
| Total Exceptions | 3,663,188.00 | (Sheet 19, H-1) | |
| Amount on Which CAP is Applied | 10,061,447.00 | Over or (Under) Appropriations Cap | <u>(65,592.58)</u> |
| 2.0% CAP | <u>201,228.94</u> | | |
| Allowable Operating Appropriations before | | | |
| Additional Exceptions per (N.J.S.A. 40A:4-45.3) | 10,262,675.94 | | |

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 \$ 1,101,500.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 226,000.00
875,500.00

Budgeted Group Insurance - Inside CAP 683,367.00
 Budgeted Group Insurance - Utilities 192,133.00
 Budgeted Group Insurance - Outside CAP 875,500.00
TOTAL 875,500.00

Instead of receiving Health Benefits, 11 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver 35,000.00
 Salaries and Wages \$ 35,000.00

"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) 20,447
 Amount Used in CY 2026
 Balance to Expire 20,447

2024

Maximum Allowable Amount to be Raised by Taxation 9,158,412
 Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2027) 9,158,412
 Amount Used in CY 2026
 Balance to Carry Forward (CY 2027) -

2025

Maximum Allowable Amount to be Raised by Taxation 9,912,047
 Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028) 9,912,047
 Amount Used in CY 2026
 Balance to Carry Forward (CY 2027 - CY2028) -

2026

Maximum Allowable Amount to be Raised by Taxation 10,827,014
 Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029) 10,571,613
 255,401

Total Levy CAP Bank 255,401

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 | 9,912,047.00 |
| Less: | |
| Less: Prior Year Deferred Charges to Future Taxation Unfunded | |
| Less: Prior Year Deferred Charges: Emergencies | 15,000.00 |
| Less: Prior Year Recycling Tax | 6,500.00 |
| Less: | |
| Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation | <u>9,890,547.00</u> |
| Plus 2% CAP Increase | <u>197,810.94</u> |
| ADJUSTED TAX LEVY | <u>10,088,357.94</u> |
| Plus: Assumption of Service/Function | |
| ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS | <u>10,088,357.94</u> |

| | |
|---|----------------------|
| ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS | 10,088,357.94 |
| Exclusions: | |
| Allowable Shared Service Agreements Increase | |
| Allowable Health Insurance Costs Increase | 205,274.00 |
| Allowable Pension Obligations Increases | 91,718.00 |
| Allowable LOSAP Increase | |
| Allowable Capital Improvements Increase | 110,000.00 |
| Allowable Debt Service and Capital Leases Inc. | 73,203.00 |
| Recycling Tax appropriation | 6,500.00 |
| Deferred Charge to Future Taxation Unfunded | |
| Current Year Deferred Charges: Emergencies | 162,000.00 |
| Add Total Exclusions | <u>648,695.00</u> |
| Less Cancelled or Unexpended Waivers | |
| Less Cancelled or Unexpended Exclusions | 4,576.00 |
| ADJUSTED TAX LEVY | <u>10,732,476.94</u> |
| Additions: | |
| New Ratables - Increase for new construction | 23,753,000 |
| Prior Year's Local Purpose Tax Rate (per \$100) | <u>0.398</u> |
| New Ratable Adjustment to Levy | 94,536.94 |
| Amounts approved by Referendum | |
| Levy CAP Bank Applied | |
| MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION | <u>10,827,013.88</u> |
| AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES | <u>10,571,613.00</u> |
| OVER OR (UNDER) 2% LEVY CAP | <u>(255,400.88)</u> |
| (must be equal or under for Introduction) | |

CURRENT FUND - ANTICIPATED REVENUES

| GENERAL REVENUES | FCOA | Anticipated | | Realized in |
|--|---------|--------------|-------------|--------------|
| | | 2026 | 2025 | Cash in 2025 |
| 1. Surplus Anticipated | 08-101 | 1,400,000.00 | 850,000.00 | 850,000.00 |
| 2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services | 08-102 | | | |
| Total Surplus Anticipated | 08-100 | 1,400,000.00 | 850,000.00 | 850,000.00 |
| 3. Miscellaneous Revenues - Section A: Local Revenues | XXXXXXX | XXXXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXX |
| Licenses: | XXXXXXX | XXXXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXX |
| Alcoholic Beverages | 08-103 | | - | |
| Other | 08-104 | | | |
| Fees and Permits | 08-105 | 50,000.00 | 50,000.00 | 106,011.00 |
| Fines and Costs: | XXXXXXX | XXXXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXX |
| Municipal Court | 08-110 | 45,000.00 | 32,500.00 | 60,594.00 |
| Other | 08-109 | | | |
| Interest and Costs on Taxes | 08-112 | 60,000.00 | 50,000.00 | 60,054.00 |
| Interest and Costs on Assessments | 08-115 | | | |
| Parking Meters | 08-111 | | | |
| Interest on Investments and Deposits | 08-113 | 150,000.00 | 150,000.00 | 226,899.00 |
| Anticipated Utility Operating Surplus | 08-114 | | | |
| Sewer User Fees | 08-123 | 17,500.00 | 17,500.00 | 17,832.00 |
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CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES | FCOA | Anticipated | | Realized in Cash in 2025 |
|---|--------|-------------|------------|-----------------------------|
| | | 2026 | 2025 | |
| 3. Miscellaneous Revenues - Section A: Local Revenues (continued) | | | | |
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| Total Section A: Local Revenue | 08-001 | 322,500.00 | 300,000.00 | 471,390.00 |

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 | 350,000.00 | 350,000.00 | 416,105.00 |
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| 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 | | | |
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| Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations | 08-002 | 350,000.00 | 350,000.00 | 416,105.00 |

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: | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| | | | | - |
| Clean Communities Program | 10-602 | 13,481.00 | 13,592.00 | 13,592.00 |
| Police Body Armor Grant | 10-505 | 1,908.00 | 1,641.00 | 1,641.00 |
| Recycling Tonnage Grant | 10-569 | 4,067.00 | 7,065.00 | 7,065.00 |
| Body Worn Camera Grant | 10-502 | | 13,898.00 | 13,898.00 |
| Firefighters Grant - FEMA | 10-711 | | 59,146.00 | 59,146.00 |
| Municipal Alcohol Education and Rehabilitation Fund | 10-501 | | 1,009.00 | 1,009.00 |
| Municipal Alliance Against Alcoholism and Drug Abuse | 10-506 | | 2,826.00 | 2,826.00 |
| Stormwater Grant | 10-507 | 10,000.00 | | - |
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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 |
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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 | 29,456.00 | 99,177.00 | 99,177.00 |

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 | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Utility Operating Surplus of Prior Year | 08-116 | | | |
| General Capital Surplus | 08-103 | 117,564.00 | | |
| Sale of Municipal Assets | 08-104 | | | |
| Demarest Board of Education - Trash Collection | 08-240 | | | |
| Construction Resales | 08-241 | 10,000.00 | 10,000.00 | 12,075.00 |
| Cable TV Franchise | 08-117 | 57,958.00 | 59,900.00 | 59,909.00 |
| Reserve for Payment of Debt | 08-243 | 75,000.00 | 75,000.00 | 75,000.00 |
| Northern Valley Regional High School - SRO | 08-244 | 186,550.00 | 102,000.00 | 56,803.00 |
| Rental of Borough Property | 08-245 | 42,000.00 | 42,000.00 | 42,000.00 |
| Due from Other Trust Fund | 08-246 | | 513,321.00 | 513,321.00 |
| Rental of Borough Property - Train Station | 08-247 | 36,000.00 | | |
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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 | 1,400,000.00 | 850,000.00 | 850,000.00 |
| 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 | 322,500.00 | 300,000.00 | 471,390.00 |
| Total Section B: State Aid Without Offsetting Appropriations | 09-001 | 410,679.00 | 410,679.00 | 410,679.00 |
| Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations | 08-002 | 350,000.00 | 350,000.00 | 416,105.00 |
| Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements | 11-001 | - | - | - |
| 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 | 29,456.00 | 99,177.00 | 99,177.00 |
| Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items | 08-004 | 525,072.00 | 802,221.00 | 759,108.00 |
| Total Miscellaneous Revenues | 13-099 | 1,637,707.00 | 1,962,077.00 | 2,156,459.00 |
| 4. Receipts from Delinquent Taxes | 15-499 | 300,000.00 | 225,000.00 | 262,129.00 |
| 5. Subtotal General Revenues (Items 1, 2, 3 and 4) | 13-199 | 3,337,707.00 | 3,037,077.00 | 3,268,588.00 |
| 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 | 10,571,613.00 | 9,912,047.00 | XXXXXXXXXX |
| b) Addition to Local District School Tax | 07-191 | - | - | XXXXXXXXXX |
| c) Minimum Library Tax | 07-192 | 817,466.00 | 719,837.00 | XXXXXXXXXX |
| Total Amount to be Raised by Taxes for Support of Municipal Budget | 07-199 | 11,389,079.00 | 10,631,884.00 | 10,897,203.00 |
| 7. Total General Revenues | 13-299 | 14,726,786.00 | 13,668,961.00 | 14,165,791.00 |

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 | | | | | | - | | - |
| General Administration | | | | | | - | | - |
| Salaries and Wages | 20-100 | 1 | 99,250.00 | 96,000.00 | | 112,400.00 | 98,340.00 | 14,060.00 |
| Other Expenses | 20-100 | 2 | 31,000.00 | 1,000.00 | 30,000.00 | 33,000.00 | 30,739.00 | 2,261.00 |
| Mayor and Council | | | | | | - | | - |
| Salaries and Wages | 20-110 | 1 | 23,000.00 | 23,000.00 | | 11,000.00 | 11,000.00 | - |
| Other Expenses | 20-110 | 2 | 6,500.00 | 6,000.00 | | 6,000.00 | 3,292.00 | 2,708.00 |
| Municipal Clerk | | | | | | - | | - |
| Salaries and Wages | 20-120 | 1 | 199,450.00 | 187,500.00 | | 204,500.00 | 203,629.00 | 871.00 |
| Other Expenses | 20-120 | 2 | 133,000.00 | 114,900.00 | | 94,900.00 | 57,053.00 | 37,847.00 |
| Elections/Other Expenses | 20-120 | 2 | 8,000.00 | 8,000.00 | | 8,000.00 | 6,243.00 | 1,757.00 |
| Financial Administration | | | | | | - | | - |
| Salaries and Wages | 20-130 | 1 | 188,700.00 | 184,000.00 | | 209,750.00 | 193,823.00 | 15,927.00 |
| Other Expenses | 20-130 | 2 | 133,750.00 | 145,300.00 | | 138,900.00 | 116,468.00 | 22,432.00 |
| Audit Services | | | | | | - | | - |
| Other Expenses | 20-135 | 2 | 55,000.00 | 65,000.00 | | 65,000.00 | 56,832.00 | 8,168.00 |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |

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 |
| GENERAL GOVERNMENT (Continued) | | | | | | - | | - |
| Revenue Administration | | | | | | - | | - |
| Salaries and Wages | 20-145 | 1 | 95,700.00 | 101,500.00 | | 73,100.00 | 68,172.00 | 4,928.00 |
| Other Expenses | 20-145 | 2 | 6,200.00 | 4,200.00 | | 4,200.00 | 2,855.00 | 1,345.00 |
| Tax Assessment Administration | | | | | | - | | - |
| Salaries and Wages | 20-150 | 1 | 27,000.00 | 26,000.00 | | 26,000.00 | 25,930.00 | 70.00 |
| Other Expenses | 20-150 | 2 | 3,200.00 | 1,700.00 | | 1,700.00 | 1,547.00 | 153.00 |
| Legal Services | | | | | | - | | - |
| Other Expenses | 20-155 | 2 | 165,000.00 | 153,000.00 | 42,000.00 | 213,000.00 | 200,676.00 | 12,324.00 |
| Engineering Services | | | | | | - | | - |
| Other Expenses | 20-165 | 2 | 65,000.00 | 70,000.00 | | 65,000.00 | 56,107.00 | 8,893.00 |
| | | | | | | - | | - |
| LAND USE ADMINISTRATION | | | | | | - | | - |
| Planning Board | | | | | | - | | - |
| Salaries and Wages | 21-180 | 1 | | | | - | | - |
| Other Expenses | 21-180 | 2 | 6,500.00 | 6,500.00 | | 6,500.00 | 6,370.00 | 130.00 |
| Zoning Board of Adjustment | | | | | | - | | - |
| Salaries and Wages | 21-185 | 1 | 10,300.00 | | | - | | - |
| Other Expenses | 21-185 | 2 | 5,000.00 | 5,000.00 | | 5,000.00 | 1,804.00 | 3,196.00 |
| | | | | | | - | | - |

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 |
| INSURANCE | | | | | | - | | - |
| General Liability | 23-210 | 2 | 203,489.00 | 174,118.00 | | 189,118.00 | 188,245.00 | 873.00 |
| Workers Compensation | 23-215 | 2 | 151,763.00 | 140,181.00 | | 140,181.00 | 140,181.00 | - |
| Employee Group Health | 23-220 | 2 | 683,367.00 | 730,834.00 | | 657,084.00 | 607,236.00 | 49,848.00 |
| Health Benefit Waiver | 23-222 | 1 | 35,000.00 | 55,000.00 | | 35,000.00 | 25,499.00 | 9,501.00 |
| PUBLIC SAFETY | | | | | | - | | - |
| Police Department | | | | | | - | | - |
| Salaries and Wages | 25-240 | 1 | 2,936,000.00 | 2,729,000.00 | 50,000.00 | 2,779,000.00 | 2,755,961.00 | 23,039.00 |
| Other Expenses | 25-240 | 2 | 384,200.00 | 343,000.00 | | 343,000.00 | 334,364.00 | 8,636.00 |
| Office of Emergency Management | | | | | | - | | - |
| Salaries and Wages | 25-252 | 1 | 6,000.00 | - | | - | - | - |
| Other Expenses | 25-252 | 2 | 8,000.00 | 4,000.00 | | 4,000.00 | 1,863.00 | 2,137.00 |
| First Aid Organization | | | | | | - | | - |
| Salaries and Wages | 25-261 | 1 | 12,000.00 | 12,000.00 | | 12,000.00 | 7,250.00 | 4,750.00 |
| Other Expenses | 25-261 | 2 | 25,750.00 | 25,750.00 | | 25,750.00 | 19,729.00 | 6,021.00 |
| Fire Department | | | | | | - | | - |
| Salaries and Wages | 25-265 | 1 | 104,000.00 | 27,904.00 | | 27,904.00 | 27,292.00 | 612.00 |
| Other Expenses | 25-265 | 2 | 78,000.00 | 83,000.00 | | 83,000.00 | 80,255.00 | 2,745.00 |
| Fire Hydrant Services | 25-265 | 2 | 105,676.00 | 110,000.00 | | 110,000.00 | 96,869.00 | 13,131.00 |
| | | | | | | - | | - |

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 |
| PUBLIC SAFETY (Continued) | | | | | | - | | - |
| Fire Prevention | | | | | | - | | - |
| Salaries and Wages | 25-265 | 1 | 8,865.00 | | | - | | - |
| Other Expenses | 25-265 | 2 | 1,750.00 | 200.00 | | 1,700.00 | 1,568.00 | 132.00 |
| | | | | | | - | | - |
| | | | | | | - | | - |
| PUBLIC WORKS | | | | | | - | | - |
| Streets and Roads Maintenance | | | | | | - | | - |
| Salaries and Wages | 26-290 | 1 | 1,133,854.00 | 940,000.00 | 40,000.00 | 1,035,000.00 | 1,014,667.00 | 20,333.00 |
| Other Expenses | 26-290 | 2 | 249,100.00 | 263,443.00 | | 253,443.00 | 233,186.00 | 20,257.00 |
| Shade Tree Commission | | | | | | - | | - |
| Other Expenses | 26-300 | 2 | 56,210.00 | 50,000.00 | | 50,000.00 | 48,423.00 | 1,577.00 |
| Solid Waste Collection | | | | | | - | | - |
| Salaries and Wages | 26-305 | 1 | 2,500.00 | 2,500.00 | | 2,500.00 | | 2,500.00 |
| Sanitation - Contractual | 26-305 | 2 | 625,000.00 | 625,000.00 | | 625,000.00 | 616,699.00 | 8,301.00 |
| Public Buildings and Grounds | | | | | | - | | - |
| Other Expenses | 26-310 | 2 | 124,000.00 | 121,000.00 | | 121,000.00 | 92,766.00 | 28,234.00 |
| | | | | | | - | | - |
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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 |
| PUBLIC WORKS (Continued) | | | | | | - | | - |
| Vehicle Maintenance | | | | | | - | | - |
| Other Expenses | 26-315 | 2 | 115,000.00 | 151,000.00 | | 126,000.00 | 84,156.00 | 41,844.00 |
| | | | | | | - | | - |
| Community Services Act | 26-325 | 2 | 40,000.00 | 30,000.00 | | 30,000.00 | 19,509.00 | 10,491.00 |
| HEALTH AND HUMAN SERVICES | | | | | | - | | - |
| Board of Health | | | | | | - | | - |
| Contractual | 27-330 | 2 | 35,000.00 | 35,000.00 | | 35,000.00 | 33,580.00 | 1,420.00 |
| | | | | | | - | | - |
| | | | | | | - | | - |
| Occupational Safety & Health Act (P.L. 1983, C. 516) | | | | | | - | | - |
| Other Expenses | 27-330 | 2 | 12,000.00 | 13,000.00 | | 13,000.00 | 8,159.00 | 4,841.00 |
| Nature and Environmental | | | | | | - | | - |
| Other Expenses | 27-335 | 2 | 7,100.00 | 10,600.00 | | 10,600.00 | 883.00 | 9,717.00 |
| PARK AND RECREATION | | | | | | - | | - |
| Recreation Services and Programs | | | | | | - | | - |
| Other Expenses | 28-370 | 2 | 20,000.00 | 15,000.00 | | 19,000.00 | 14,560.00 | 4,440.00 |
| Maintenance of Parks | | | | | | - | | - |
| Other Expenses | 28-375 | 2 | 5,000.00 | 13,000.00 | | 13,000.00 | 5,284.00 | 7,716.00 |
| | | | | | | - | | - |

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 | 144,000.00 | 209,500.00 | | 199,500.00 | 181,287.00 | 18,213.00 |
| Other Expenses | 22-195 | 2 | 68,450.00 | 15,900.00 | | 37,900.00 | 37,098.00 | 802.00 |
| | | | | | | - | | - |
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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 |
| UNCLASSIFIED: | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | | | | | | - | | - |
| UTILITY EXPENSES AND BULK PURCHASES | | | | | | - | | - |
| Electricity | 31-435 | 2 | 55,000.00 | 45,000.00 | | 55,000.00 | 52,548.00 | 2,452.00 |
| Street Lighting | 31-435 | 2 | 100,000.00 | 90,000.00 | | 97,500.00 | 95,240.00 | 2,260.00 |
| Telephone | 31-440 | 2 | 50,000.00 | 45,000.00 | | 40,000.00 | 32,483.00 | 7,517.00 |
| Water | 31-445 | 2 | 15,000.00 | 13,000.00 | | 18,000.00 | 14,181.00 | 3,819.00 |
| Gas (Natural or Propane) | 31-446 | 2 | 33,000.00 | 25,000.00 | | 28,500.00 | 27,840.00 | 660.00 |
| Telecommunications Costs | 31-450 | 2 | | 1,500.00 | | 1,500.00 | | 1,500.00 |
| Gasoline | 31-447 | 2 | 105,000.00 | 85,000.00 | | 87,000.00 | 78,632.00 | 8,368.00 |
| | | | | | | - | | - |
| OTHER COMMON OPERATING | | | | | | - | | - |
| Celebration of Public Events | | | | | | - | | - |
| Other Expenses | 30-420 | 2 | 5,000.00 | 5,000.00 | | 5,000.00 | 2,252.00 | 2,748.00 |
| | | | | | | - | | - |
| Sewerage Processing and Disposal | | | | | | - | | - |
| Salaries and Wages | 31-455 | 1 | | 4,000.00 | | 4,000.00 | | 4,000.00 |
| Other Expenses | 31-455 | 2 | 25,000.00 | 500.00 | | 22,500.00 | 21,500.00 | 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 | | 9,086,124.00 | 8,510,030.00 | 162,000.00 | 8,670,130.00 | 8,196,001.00 | 474,129.00 |
| B. Contingent | 35-470 | 2 | | | XXXXXXXXXX | - | | - |
| Total Operations Including Contingent - within "CAPS" | 34-201 | | 9,086,124.00 | 8,510,030.00 | 162,000.00 | 8,670,130.00 | 8,196,001.00 | 474,129.00 |
| Detail: | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Salaries & Wages | 34-201 | 1 | 5,025,619.00 | 4,621,904.00 | 90,000.00 | 4,742,654.00 | 4,623,226.00 | 119,428.00 |
| Other Expenses (Including Contingent) | 34-201 | 2 | 4,060,505.00 | 3,888,126.00 | 72,000.00 | 3,927,476.00 | 3,572,775.00 | 354,701.00 |

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 |
| (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 | 240,950.00 | 237,771.00 | | 237,771.00 | 237,064.00 | 707.00 |
| Social Security System (O.A.S.I.) | 36-472 | 246,000.00 | 245,000.00 | | 245,000.00 | 198,574.00 | 46,426.00 |
| Consolidated Police & Fireman's Pension Fund | 36-474 | | | | - | | - |
| Police and Firemen's Retirement System of NJ | 36-475 | 849,447.00 | 742,872.00 | | 742,872.00 | 742,872.00 | - |
| Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.) | 23-225 | | | | - | | - |
| | | | | | - | | - |
| | | | | | - | | - |
| | | | | | - | | - |
| Defined Contribution Retirement Program (DCRP) | 36-477 | 2,500.00 | 1,000.00 | | 1,000.00 | | 1,000.00 |
| | | | | | - | | - |
| Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS" | 34-209 | 1,411,996.00 | 1,476,369.00 | - | 1,476,369.00 | 1,428,236.00 | 48,133.00 |
| | | | | | | | |
| (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 | 10,498,120.00 | 9,986,399.00 | 162,000.00 | 10,146,499.00 | 9,624,237.00 | 522,262.00 |

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 |
| EDUCATION | | | | | | - | | - |
| Maintenance of Free Public Library | 29-390 | 2 | 817,466.00 | 719,837.00 | | 719,837.00 | 719,837.00 | - |
| UTILITY EXPENSES AND BULK PURCHASES | | | | | | - | | - |
| Sewerage Processing and Disposal | | | | | | - | | - |
| Bergen County Utilities Authority - O&M | 31-456 | 2 | 464,636.00 | 476,916.00 | | 476,916.00 | 476,893.00 | 23.00 |
| Bergen County Utilities Authority - Debt Service | 31-456 | 2 | 94,275.00 | 129,084.00 | | 129,084.00 | 129,084.00 | - |
| Borough of Cresskill | 31-456 | 2 | 22,000.00 | 20,000.00 | | 21,900.00 | 21,878.00 | 22.00 |
| Recycling Tax | 31-456 | 2 | 6,500.00 | 6,500.00 | | 6,500.00 | 5,948.00 | 552.00 |
| GENERAL GOVERNMENT | | | | | | - | | - |
| Reserve for Tax Appeals | 30-426 | 2 | 50,000.00 | 80,000.00 | | 80,000.00 | 80,000.00 | - |
| PUBLIC SAFETY | | | | | | - | | - |
| Length of Service Awards Program (LOSAP) | 25-286 | 2 | 43,200.00 | 40,000.00 | | 40,000.00 | 61,846.00 | * |
| | | | | | | - | | - |
| INSURANCE | | | | | | - | | - |
| General Liability | 23-210 | 2 | | 75,048.00 | | 75,048.00 | 75,048.00 | - |
| Employee Group Health | 23-221 | 2 | 192,133.00 | | | - | | - |
| | | | | | | - | | - |
| State Declared Emergency | | | | | | - | | - |
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CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" | FCOA | | Appropriated | | | | Expended 2025 | |
|--|---------------|--|--------------|--------------|---|---|--------------------|----------|
| | | | for 2026 | for 2025 | for 2025 By Emergency Appropriation | Total for 2025 As Modified By All Transfers | Paid or Charged | Reserved |
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| Total Other Operations - Excluded from "CAPS" | 34-300 | | 1,690,210.00 | 1,547,385.00 | - | 1,549,285.00 | 1,570,534.00 | 597.00 |

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 |
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| Total Interlocal Municipal Service Agreements | 42-999 | - | - | - | - | - | - |

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 |
| Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h) | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
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| 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 | | | | | - | - | - |
| Clean Communities Grant | 41-602 | 2 | 13,481.00 | 13,592.00 | | 13,592.00 | 3,302.00 | 10,290.00 |
| Police Body Armor Fund | 41-505 | 2 | 1,908.00 | 1,641.00 | | 1,641.00 | - | 1,641.00 |
| Municipal Alliance Program | 41-506 | 2 | | 2,826.00 | | 2,826.00 | - | 2,826.00 |
| Recycling Tonnage Grant | 41-569 | 2 | 4,067.00 | 7,065.00 | | 7,065.00 | | 7,065.00 |
| Police Body Worn Camera Grant | 41-502 | 2 | | 13,898.00 | | 13,898.00 | 8,000.00 | 5,898.00 |
| FEMA - Emergency Response Grant (SAFER) | 41-506 | 1 | | 59,146.00 | | 59,146.00 | 59,146.00 | - |
| Stormwater Assistance Grant | 41-507 | 2 | 10,000.00 | | | - | - | - |
| Alcohol Rehabilitation | 41-501 | 2 | | 1,009.00 | | 1,009.00 | - | 1,009.00 |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |

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 |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
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| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| | | | | | | - | - | - |
| Total Public and Private Programs Offset by Revenues | 40-999 | | 29,456.00 | 99,177.00 | - | 99,177.00 | 70,448.00 | 28,729.00 |
| Total Operations - Excluded from "CAPS" | 34-305 | | 1,719,666.00 | 1,646,562.00 | - | 1,648,462.00 | 1,640,982.00 | 29,326.00 |
| Detail: | | | | | | | | |
| Salaries & Wages | 34-305 | 1 | - | 59,146.00 | - | 59,146.00 | 59,146.00 | - |
| Other Expenses | 34-305 | 2 | 1,719,666.00 | 1,587,416.00 | - | 1,589,316.00 | 1,581,836.00 | 29,326.00 |

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 | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
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| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| | | | | | | - | | - |
| Total Capital Improvements Excluded from "CAPS" | 44-999 | | 196,000.00 | 86,000.00 | - | 86,000.00 | 86,000.00 | - |

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS" | FCOA | | Appropriated | | | | Expended 2025 | |
|--|--------|--|--------------|------------|---|---|--------------------|------------|
| | | | for 2026 | for 2025 | for 2025 By Emergency Appropriation | Total for 2025 As Modified By All Transfers | Paid or Charged | Reserved |
| Payment of Bond Principal | 45-920 | | 815,000.00 | 785,000.00 | | 785,000.00 | 785,000.00 | XXXXXXXXXX |
| Payment of Bond Anticipation Notes and Capital Notes | 45-925 | | 131,000.00 | 120,000.00 | | 120,000.00 | 120,000.00 | XXXXXXXXXX |
| Interest on Bonds | 45-930 | | 192,000.00 | 215,000.00 | | 215,000.00 | 214,507.00 | XXXXXXXXXX |
| Interest on Notes | 45-935 | | 363,000.00 | 160,000.00 | | 160,000.00 | 155,917.00 | XXXXXXXXXX |
| Green Trust Loan Program: | XXXXXX | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Principal & Interest Payments | 45-942 | | | | | - | | 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 | |
|--|--------|---|--------------|------------|---|---|--------------------|
| | | (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 |
| (1) DEFERRED CHARGES: | XXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Emergency Authorizations | 46-870 | 162,000.00 | 15,000.00 | XXXXXXXXXX | 15,000.00 | 15,000.00 | XXXXXXXXXX |
| Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55) | 46-875 | 40,000.00 | 75,000.00 | XXXXXXXXXX | 75,000.00 | 75,000.00 | XXXXXXXXXX |
| Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & | 46-871 | | | XXXXXXXXXX | - | | XXXXXXXXXX |
| | | | | XXXXXXXXXX | - | | XXXXXXXXXX |
| | | | | XXXXXXXXXX | - | | XXXXXXXXXX |
| | | | | XXXXXXXXXX | - | | XXXXXXXXXX |
| | | | | XXXXXXXXXX | - | | XXXXXXXXXX |
| | | | | XXXXXXXXXX | - | | XXXXXXXXXX |
| | | | | XXXXXXXXXX | - | | XXXXXXXXXX |
| | | | | XXXXXXXXXX | - | | XXXXXXXXXX |
| | | | | XXXXXXXXXX | - | | XXXXXXXXXX |
| Total Deferred Charges - Municipal - Excluded from "CAPS" | 46-999 | 202,000.00 | 90,000.00 | XXXXXXXXXX | 90,000.00 | 90,000.00 | 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 | 3,618,666.00 | 3,102,562.00 | - | 3,104,462.00 | 3,092,406.00 | 29,326.00 |

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 |
| 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 |
| (J) Deferred Charges and Statutory 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 |
| (K) District School Purposes (Items (I) and (J) - Excluded from "CAPS" | 29-410 | - | - | - | - | - | XXXXXXXXXX |
| (O) Total General Appropriations - Excluded from "CAPS" | 34-399 | 3,618,666.00 | 3,102,562.00 | - | 3,104,462.00 | 3,092,406.00 | 29,326.00 |
| (L) Subtotal General Appropriations (Items (H-1) and (O)) | 34-400 | 14,116,786.00 | 13,088,961.00 | 162,000.00 | 13,250,961.00 | 12,716,643.00 | 551,588.00 |
| (M) Reserve for Uncollected Taxes | 50-899 | 610,000.00 | 580,000.00 | XXXXXXXXXX | 580,000.00 | 580,000.00 | XXXXXXXXXX |
| 9. Total General Appropriations | 34-499 | 14,726,786.00 | 13,668,961.00 | 162,000.00 | 13,830,961.00 | 13,296,643.00 | 551,588.00 |

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 | 10,498,120.00 | 9,986,399.00 | 162,000.00 | 10,146,499.00 | 9,624,237.00 | 522,262.00 |
| Municipal Purposes within "CAPS" | XXXXXX | | | | | | |
| (A) Operations - Excluded from "CAPS" | XXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Other Operations | 34-300 | 1,690,210.00 | 1,547,385.00 | - | 1,549,285.00 | 1,570,534.00 | 597.00 |
| Uniform Construction Code | 22-999 | - | - | - | - | - | - |
| Shared Service Agreements | 42-999 | - | - | - | - | - | - |
| Additional Appropriations Offset by Revenues | 34-303 | - | - | - | - | - | - |
| Public & Private Programs Offset by Revenues | 40-999 | 29,456.00 | 99,177.00 | - | 99,177.00 | 70,448.00 | 28,729.00 |
| Total Operations Excluded from "CAPS" | 34-305 | 1,719,666.00 | 1,646,562.00 | - | 1,648,462.00 | 1,640,982.00 | 29,326.00 |
| (C) Capital Improvements | 44-999 | 196,000.00 | 86,000.00 | - | 86,000.00 | 86,000.00 | - |
| (D) Municipal Debt Service | 45-999 | 1,501,000.00 | 1,280,000.00 | - | 1,280,000.00 | 1,275,424.00 | XXXXXXXXXX |
| (E) Total Deferred Charges (Sheet 28) | 46-999 | 202,000.00 | 90,000.00 | XXXXXXXXXX | 90,000.00 | 90,000.00 | XXXXXXXXXX |
| (F) Judgments (Sheet 28) | 37-480 | - | - | - | - | - | XXXXXXXXXX |
| (G) Cash Deficit - With Prior Consent of Local Finance Board | 46-885 | - | - | XXXXXXXXXX | - | - | XXXXXXXXXX |
| (K) Local District School Purposes | 29-410 | - | - | - | - | - | XXXXXXXXXX |
| (N) Transferred to Board of Education | 29-405 | - | - | XXXXXXXXXX | - | - | XXXXXXXXXX |
| (M) Reserve for Uncollected Taxes | 50-899 | 610,000.00 | 580,000.00 | XXXXXXXXXX | 580,000.00 | 580,000.00 | XXXXXXXXXX |
| Total General Appropriations | 34-499 | 14,726,786.00 | 13,668,961.00 | 162,000.00 | 13,830,961.00 | 13,296,643.00 | 551,588.00 |

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 Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Housing and Community Development Act Board of Recreation Commission; Uniform Fire Safety Act Prevention; Developer's Escrow Deposits; Peace Sites; Open Space, Recreation, Farmland and Historic Preservation Trust; Donations - 911 Memorial Fund; Outside Employment of Off-Duty Municipal Police; Demarest Day Donations; Affordable Housing Trust, and Parking Offenses Adjudication Act; Storm Recovery Trust Fund; and Shade Tree Replacement Program

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 | 5,160,437.00 |
| Due from State of N.J.(c. 20, P.L. 1961) | |
| Federal and State Grants Receivable | 53,896.00 |
| Receivables with Offsetting Reserves: | XXXXXXXX |
| Taxes Receivable | 336,349.00 |
| Tax Title Lien Receivable | |
| Property Acquired by Tax Title Lien Liquidation | 67,444.00 |
| Other Receivables | 238,918.00 |
| Deferred Charges Required to be in 2026 Budget | 310,099.00 |
| Deferred Charges Required to be in Budgets Subsequent to 2026 | 155,000.00 |
| Total Assets | 6,322,143.00 |

LIABILITIES, RESERVES AND SURPLUS

| | |
|--|---------------------|
| *Cash Liabilities | 3,427,035.00 |
| Reserves for Receivables | 642,711.00 |
| Surplus | 2,252,397.00 |
| Total Liabilities, Reserves and Surplus | 6,322,143.00 |

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

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

| | YEAR 2025 | YEAR 2024 |
|---|----------------------|----------------------|
| Surplus Balance, January 1 | 1,534,577.00 | 1,438,917.00 |
| CURRENT REVENUE ON A CASH BASIS: | XXXXXXXX | XXXXXXXX |
| Current Taxes:*(Percentage Collected 2025: 98.8268799431726%, 2024: | 44,598,121.00 | 42,354,905.00 |
| Delinquent Taxes | 262,129.00 | 280,223.00 |
| Other Revenues and Additions to Income | 3,422,157.00 | 2,833,980.00 |
| Total Funds | 49,816,984.00 | 46,908,025.00 |
| EXPENDITURES AND TAX REQUIREMENTS: | XXXXXXXX | XXXXXXXX |
| Municipal Appropriations | 13,268,231.00 | 12,600,039.00 |
| School Taxes (Including Local and Regional) | 28,562,989.00 | 27,838,792.00 |
| County Taxes (Including Added Tax Amounts) | 5,468,056.00 | 4,680,309.00 |
| Special District Taxes | 249,873.00 | 139,670.00 |
| Other Expenditures and Deductions from Income | 199,284.00 | 504,223.00 |
| Total Expenditures and Tax Requirements | 47,748,433.00 | 45,763,033.00 |
| Less: Expenditures to be Raised by Future Taxes | 183,846.00 | 389,585.00 |
| Total Adjusted Expenditures and Tax Requirements | 47,564,587.00 | 45,373,448.00 |
| Surplus Balance, December 31 | 2,252,397.00 | 1,534,577.00 |

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

| | |
|--|-------------------|
| Surplus Balance, December 31 | 2,252,397.00 |
| Current Surplus Anticipated in 2026 Budget | 1,400,000.00 |
| Surplus Balance Remaining | 852,397.00 |

(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 DEMAREST
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The following exhibit projects the proposed Capital needs for the Borough for the years 2026-2028. This Budget does not provide an appropriation for the purpose outlined, nor does it firmly commit the Governing Body to the projects or amounts listed. As each program is proposed, your Governing Body will make further determinations as to the need and method of financing.

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

Local Unit BOROUGH OF DEMAREST

| 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 | |
| | | - | | | | | | | |
| Road Improvements | | 2,850,000.00 | | | 142,500.00 | | | 2,707,500.00 | |
| Duane Lane Intersection | | 1,000,000.00 | | | | | | | 1,000,000.00 |
| Turnout Gear - Fire | | 25,000.00 | | | 1,250.00 | | | 23,750.00 | |
| Acquisition of Vehicles and Equipment - Police | | 575,000.00 | | | 28,750.00 | | | 546,250.00 | |
| Acquisition of Vehicles and Equipment - DPW | | 420,000.00 | | | 21,000.00 | | | 399,000.00 | |
| Water and Sewer Infrastructure Repairs | | 50,000.00 | | | 2,500.00 | | | 47,500.00 | |
| | | - | | | | | | | |
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| | | - | | | | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| TOTAL - THIS PAGE | xxxxx | 4,920,000.00 | - | - | 196,000.00 | - | - | 3,724,000.00 | 1,000,000.00 |

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

Local Unit

BOROUGH OF DEMAREST

| 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 |
| | | - | | | | | | | |
| Road Improvements | | 2,850,000.00 | | 2,850,000.00 | | | | | |
| Duane Lane Intersection | | 1,000,000.00 | | | 1,000,000.00 | | | | |
| Turnout Gear - Fire | | 25,000.00 | | 25,000.00 | | | | | |
| Acquisition of Vehicles and Equipment - Police | | 575,000.00 | | 575,000.00 | | | | | |
| Acquisition of Vehicles and Equipment - DPW | | 420,000.00 | | 420,000.00 | | | | | |
| Water and Sewer Infrastructure Repairs | | 50,000.00 | | 50,000.00 | | | | | |
| | | - | | | | | | | |
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| | | - | | | | | | | |
| TOTAL - THIS PAGE | XXXXX | 4,920,000.00 | XXXXXXXXXX | 3,920,000.00 | 1,000,000.00 | - | - | - | - |

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

Local Unit BOROUGH OF DEMAREST

| 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 |
| | - | | | - | | | | | | |
| Road Improvements | 2,850,000.00 | | | 142,500.00 | | | 2,707,500.00 | | | |
| Duane Lane Intersection | 1,000,000.00 | | | 50,000.00 | | | 950,000.00 | | | |
| Turnout Gear - Fire | 25,000.00 | | | 1,250.00 | | | 23,750.00 | | | |
| Acquisition of Vehicles and Equipment - Police | 575,000.00 | | | 28,750.00 | | | 546,250.00 | | | |
| Acquisition of Vehicles and Equipment - DPW | 420,000.00 | | | 21,000.00 | | | 399,000.00 | | | |
| Water and Sewer Infrastructure Repairs | 50,000.00 | | | 2,500.00 | | | 47,500.00 | | | |
| | - | | | - | | | | | | |
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| | - | | | - | | | | | | |
| | - | | | - | | | | | | |
| | - | | | - | | | | | | |
| TOTAL - THIS PAGE | 4,920,000.00 | - | - | 245,000.00 | - | - | 4,674,000.00 | - | - | - |

BOROUGH OF DEMAREST

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 | 253,315.00 | 248,688.00 | 249,873.00 | Development of Lands for Recreation and Conservation: | | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| | | | | | Salaries & Wages | 54-385-1 | | | | - |
| Interest Income | 54-113 | | | 6,225.00 | Other Expenses | 54-385-2 | | | | - |
| | | | | | Maintenance of Lands for Recreation and Conservation: | | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| Reserve Funds: | 54-101 | 146,685.00 | | | Salaries & Wages | 54-375-1 | | | | - |
| | | | | | Other Expenses | 54-372-2 | 400,000.00 | | | - |
| | | | | | 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 | 400,000.00 | 248,688.00 | 256,098.00 | Acquisition of Farmland | 54-916-2 | | | | - |
| | | | | | Down Payments on Improvements | 54-902-2 | | | | - |
| Summary of Program | | | | | Debt Service: | | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| Year Referendum Passed/Implemented: | | 2001,2006,2012,2022 | | (Date) | Payment of Bond Principal | 54-920-2 | | | | xxxxxxxxxx |
| Rate Assessed: | | \$ amount not to exceed .010 | | | Payment of Bond Anticipation Notes and Capital Notes | 54-925-2 | | | | xxxxxxxxxx |
| Total Tax Collected to date: | | \$ not available | | | Interest on Bonds | 54-930-2 | | | | xxxxxxxxxx |
| Total Expended to date: | | \$ not available | | | Interest on Notes | 54-935-2 | | | | xxxxxxxxxx |
| Total Acreage Preserved to date: | | not available | | (Acres) | Reserve for Future Use | 54-950-2 | | 248,688.00 | | 248,688.00 |
| Recreation land preserved in 2025: | | none | | (Acres) | Total Trust Fund Appropriations: | 54-499 | 400,000.00 | 248,688.00 | - | 248,688.00 |
| Farmland preserved in 2025: | | none | | (Acres) | | | | | | |

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

Contracting Unit: BOROUGH OF DEMAREST

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