2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF DEMAREST **COUNTY:** BERGEN

Mayor's Name	Term Expires
Brian Bernstein	December 31, 2026

Municipal Officials

JULIE FALKENSTERN	Municipal Clerk	Date of Orig. Appt.	
DEBRA MATI	Tax Collector	Cert. No.	T-8501
ANDREA DIEKMANN JOHE	Chief Financial Officer	Cert. No.	N-1907
GARY J. VINCI	Registered Municipal Accountant	Cert. No.	CR000411
DEENA ROSENDAHL	Municipal Attorney	Lic. No.	

Governing Body Members

Name	Term Expires
ADAM COLLINS	12/31/2026
JONATHAN REISS	12/31/2026
DAVID JIANG	12/31/2026
ANDREA SLOWIKOWSKI	12/31/2027
SHARON CARMELI	12/31/2028
DANIEL MARKS	12/31/2028

Official Mailing Address of Municipality

BOROUGH HALL
118 SERPENTINE ROAD
DEMAREST, NEW JERSEY 07627

Fax #: (201) 768-2581

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 offical 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	Nays	Abstained	Absent
Slowikowski Carmeli Collins Marks Reiss			Fox

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)	for Schools-State Aid 2025 - $	14,726,786.00
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

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

CAP CALCULATION

Total General Appropriations for 2025	13,649,587.00
Cap Base Adjustment:	75,048.00
Subtotal	13,724,635.00
Exceptions Less:	
Total Other Operations	1,547,385.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	
Total Additional Appropriations	
Total Capital Improvements	86,000.00
Total Debt Service	1,280,000.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	79,803.00
Judgements	
Total Deferred Charges	90,000.00
Cash Deficit	
Reserve for Uncollected Taxes	580,000.00
Total Exceptions	3,663,188.00
Amount on Which CAP is Applied	10,061,447.00
2.0% CAP	201,228.94
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)	10,262,675.94

CAP CALCULATION

Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)		10,262,675.94
Additions:		
New Construction (Assessor Certification)		94,536.94
2024 Cap Bank Available		
2025 Cap Bank Available		55,578.00
Total Additions		150,114.94
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	10,412,790.88
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	150,921.71
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	10,563,712.59
Total General Appropriations for Municipal Purposes *(Sheet 19, H-1)*		10,498,120.00
Over or (Under) Appropriations Cap		(65,592.58)

NOTE:

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		
Budgeted Group Insurance - Outside CAP		192,133.00
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 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	9,158,412
	Available for Banking (CY 2026 - CY 2027)	-
	Amount Used in CY 2026	
	Balance to Carry Forward (CY 2027)	-
2025		
	Maximum Allowable Amount to be Raised by Taxation	9,912,047
	Amount to be Raised by Taxation for Municipal Purpose	9,912,047
	Available for Banking (CY 2026 - CY 2028)	-
	Amount Used in CY 2026	
	Balance to Carry Forward (CY 2027 - CY2028)	-
2026		
	Maximum Allowable Amount to be Raised by Taxation	10,827,014
	Amount to be Raised by Taxation for Municipal Purpose	10,571,613
	Available for Banking (CY 2027 - CY 2029)	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:		
Less:		
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation		9,890,547.00
Plus 2% CAP Increase		197,810.94
ADJUSTED TAX LEVY		10,088,357.94
Plus: Assumption of Service/Function		
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		10,088,357.94

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		648,695.00
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		4,576.00
ADJUSTED TAX LEVY		10,732,476.94
Additions:		
New Ratables - Increase for new construction	23,753,000	
Prior Year's Local Purpose Tax Rate (per $100)	0.398	
New Ratable Adjustment to Levy		94,536.94
Amounts approved by Referendum		
Levy CAP Bank Applied		
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		10,827,013.88
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES		10,571,613.00
OVER OR (UNDER) 2% LEVY CAP (must be equal or under for Introduction)		(255,400.88)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
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 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	410,679.00	410,679.00	410,679.00
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund				
Total Section B: State Aid Without Offsetting Appropriations	**09-001**	410,679.00	410,679.00	410,679.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	350,000.00	350,000.00	416,105.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	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		-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
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 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
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		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	525,072.00	802,221.00	759,108.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Summary of Revenues	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
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	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
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	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	10,571,613.00	9,912,047.00	XXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXXX
c) Minimum Library Tax	07-192	817,466.00	719,837.00	XXXXXXXXXXX
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 for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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 for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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 for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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 for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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 for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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
MUNICIPAL COURT						-		-
Salaries and Wages	43-490	1		24,000.00		11,000.00	10,376.00	624.00
Other Expenses - Contractual	43-490	2	55,500.00	43,500.00		43,500.00	43,500.00	-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Appropriated Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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
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
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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 for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Appropriated Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(1) DEFERRED CHARGES	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxx	-		xxxxxxxxxx
Overexpenditure of Appropriation	46-894	73,099.00	208,655.00	xxxxxxxxxx	208,655.00	208,655.00	xxxxxxxxxx
Overexpenditure of Appropriation Reserves	46-895		41,071.00	xxxxxxxxxx	41,071.00	41,071.00	xxxxxxxxxx
Expenditure Without Appropriation	46-894			xxxxxxxxxx	-		xxxxxxxxxx
				xxxxxxxxxx	-		xxxxxxxxxx
				xxxxxxxxxx	-		xxxxxxxxxx
				xxxxxxxxxx	-		xxxxxxxxxx
				xxxxxxxxxx	-		xxxxxxxxxx
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				xxxxxxxxxx	-		xxxxxxxxxx

CURRENT FUND - APPROPRIATIONS

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

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Appropriated Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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 for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Reserved
Shared Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Appropriated Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Shared Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Interlocal Municipal Service Agreements	42-999	-	-	-	-	-	-

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
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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 for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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"	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							
					-	-	-
					-	-	-
					-	-	-
					-	-	-
					-	-	-
					-	-	-
					-	-	-
					-	-	-
					-	-	-
					-	-	-
					-	-	-
					-	-	-
					-	-	-
					-	-	-
					-	-	-
					-	-	-
					-	-	-

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
						-	-	-
						-	-	-
						-		-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
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 for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Down Payments on Improvements	44-902				-		-
Capital Improvement Fund	44-901	196,000.00	86,000.00	XXXXXXXXXX	86,000.00	86,000.00	-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Public and Private Programs Offset by Revenues:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865				-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Capital Improvements Excluded from "CAPS"	44-999	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 (D) Municipal Debt Service - Excluded from "CAPS" (cont.)	FCOA	Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Appropriated Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
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					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
Total Municipal Debt Service Excluded from "CAPS"	45-999	1,501,000.00	1,280,000.00	-	1,280,000.00	1,275,424.00	xxxxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
(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 & 40A:4-	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) Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	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 for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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 Boar	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	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

14. DEDICATED REVENUES FROM	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-

15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated 2026	Appropriated 2025	Expended 2025 Paid or Charged
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 2026	Anticipated 2025	Realized in Cash in 2025
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-

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

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2026 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due 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"	-

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	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

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:

- [X] 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	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

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	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026 5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	6 TO BE FUNDED IN FUTURE YEARS
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TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

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	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026 5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	6 TO BE FUNDED IN FUTURE YEARS
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TOTAL - ALL PROJECTS	XXXXX	4,920,000.00	-	-	196,000.00	-	-	3,724,000.00	1,000,000.00

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Sheet 40b - Totals

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
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
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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
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TOTAL - ALL PROJECTS	XXXXX	4,920,000.00	XXXXXXXXXX	3,920,000.00	1,000,000.00	-	-	-	-

Sheet 40c - Totals

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

Local Unit BOROUGH OF DEMAREST

1	2	BUDGET APPROPRIATIONS		4	5	6	BONDS AND NOTES			
Project Title	Estimated Total Costs	3a Current Year 2026	3b Future Years	Capital Improvement Fund	Capital Surplus	Grants - In - Aid and Other Funds	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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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
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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 3a Current Year 2026	3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	7b Self Liquidating	7c Assessment	7d School
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TOTAL - ALL PROJECTS	4,920,000.00	-	-	246,000.00	-	-	4,674,000.00	-	-	-

Sheet 40d - Totals

SECTION 2 - UPON ADOPTION FOR YEAR 2026

RESOLUTION

Be it Resolved by the **COUNCIL MEMBERS** of the **BOROUGH** of **DEMAREST** ,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) $ 10,571,613.00 (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) $ 253,315.00 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
(e) $ - (Sheet 44) Arts and Culture Trust Fund Levy
(f) $ 817,466.00 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes	Nays	Abstained	Absent
Slowikowski Carmeli Collins Jiang Marks Reiss			

SUMMARY OF REVENUES

1. General Revenues					
Surplus Anticipated			08-100	$	1,400,000.00
Miscellaneous Revenues Anticipated			13-099	$	1,637,707.00
Receipts from Delinquent Taxes			15-499	$	300,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)			07-190	$	10,571,613.00
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:					
Item 6, Sheet 42	07-195	$ -			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	$ -			
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY				$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:					
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)			07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			07-192	$	817,466.00
Total Revenues			13-299	$	14,726,786.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	$ 9,086,124.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	$ 1,411,996.00
(g) Cash Deficit	46-885	$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	$ 1,719,666.00
(c) Capital Improvements	44-999	$ 196,000.00
(d) Municipal Debt Service	45-999	$ 1,501,000.00
(e) Deferred Charges - Municipal	46-999	$ 202,000.00
(f) Judgments	37-480	$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	$ -
(g) Cash Deficit	46-885	$ -
(k) For Local District School Purposes	29-410	$ -
(m) Reserve for Uncollected Taxes	50-899	$ 610,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	$ 14,726,786.00

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 8th day of June, 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 8th day of June, 2026, ______________, Clerk

Signature

BOROUGH OF DEMAREST

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Amount to be Raised By Taxation	54-190	253,315.00	248,688.00	249,873.00
Interest Income	54-113			6,225.00
Reserve Funds:	54-101	146,685.00		
Total Trust Fund Revenues:	54-299	400,000.00	248,688.00	256,098.00

APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	Expended 2025 Paid or Charged	Expended 2025 Reserved
Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	54-385-1				-
Other Expenses	54-385-2				-
Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
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				-
Acquisition of Farmland	54-916-2				-
Down Payments on Improvements	54-902-2				-
Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	54-920-2				xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Interest on Bonds	54-930-2				xxxxxxxxxx
Interest on Notes	54-935-2				xxxxxxxxxx
Reserve for Future Use	54-950-2		248,688.00		248,688.00
Total Trust Fund Appropriations:	54-499	400,000.00	248,688.00	-	248,688.00

Summary of Program

Year Referendum Passed/Implemented:		2001,2006,2012,2022 (Date)
Rate Assessed:	$	amount not to exceed .010
Total Tax Collected to date:	$	not available
Total Expended to date:	$	not available
Total Acreage Preserved to date:		not available (Acres)
Recreation land preserved in 2025:		none (Acres)
Farmland preserved in 2025:		none (Acres)

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BOROUGH OF DEMAREST **ARTS AND CULTURE TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Amount to be Raised By Taxation	56-190			
Reserve Funds:	56-101			
Total Trust Fund Revenues:	56-299	-	-	-

Summary of Program

Year Referendum Passed/Implemented: ____________ (Date)

Rate Assessed: $ ____________

Total Tax Collected to date: $ ____________

Total Expended to date: $ ____________

APPROPRIATIONS	FCOA	Appropriated		Expended 2025	
		for 2026	for 2025	Paid or Charged	Reserved
xxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
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Total Trust Fund Appropriations:	56-499	-	-	-	-

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