

# 2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

**CAP**

**MUNICIPALITY:** BOROUGH OF ELMWOOD PARK

**COUNTY:** BERGEN

<u>Robert Colletti</u> <b>Mayor's Name</b>	<u>December 31, 2027</u> <b>Term Expires</b>
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<b>Municipal Officials</b>	
<u>Shanee Morris</u> <b>Municipal Clerk</b>	1/19/2024 <b>Date of Orig. Appt.</b>
<u>Lori Sproviero</u> <b>Tax Collector</b>	C-2229 <b>Cert. No.</b>
<u>Roy Riggitano</u> <b>Chief Financial Officer</b>	T-8628 <b>Cert. No.</b>
<u>Paul J. Lerch</u> <b>Registered Municipal Accountant</b>	N02470693 <b>Cert. No.</b>
<u>Arthur Thibault</u> <b>Municipal Attorney</b>	CR00457 <b>Lic. No.</b>
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**Official Mailing Address of Municipality**

BOROUGH OF ELMWOOD PARK  
182 Market Street  
Elmwood Park, NJ 07407

**Fax #:** 201-794-0976

<b>Governing Body Members</b>	
<b>Name</b>	<b>Term Expires</b>
<u>Lorraine Pellegrine, Council President</u>	<u>12/31/2026</u>
<u>Eric Saimson</u>	<u>12/31/2027</u>
<u>Francesco Fasolo</u>	<u>12/31/2028</u>
<u>Joseph Oswald</u>	<u>12/31/2028</u>
<u>Theresa Sheridan</u>	<u>12/31/2027</u>
<u>Pamela Troisi</u>	<u>12/31/2026</u>
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# 2026 MUNICIPAL BUDGET

Municipal Budget of the                     BOROUGH                     of                     ELMWOOD PARK                    , 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

          23rd           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           23rd           day of                     April                    , 2026

                    smorris@elmwoodparknj.us                      
Clerk  
                    182 Market Street                      
Address  
                    Elmwood Park, NJ 07407                      
Address  
                    201-796-1457                      
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           23rd           day of                     April                    , 2026

<u>                    plerch@lvbcpa.com                    </u>	<u>                    17-17 Route 208N                    </u>
Registered Municipal Accountant	Address
<u>                    Fair Lawn, NJ 07410                    </u>	<u>                    201-791-7100                    </u>
Address	Phone Number

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

Certified by me, this           23rd           day of                     April                    , 2026

                    rriggitano@elmwoodparknj.us                      
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 ELMWOOD PARK, 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 WWW.ELMWOODPARKNJ.US on April 24th, 2026;

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

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

### RECORDED VOTE

(Insert Last Name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of ELMWOOD PARK, County of BERGEN, on April 23rd, 2026.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH OF ELMWOOD PARK, on May 21st, 2026 at 7:00 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
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>	XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}</b>	29,088,163.00
<b>2. Appropriations excluded from "CAPS" -</b>	XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}</b>	9,865,301.00
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>	-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	9,865,301.00
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b>	2,450,000.00
<b>96.77%</b> Percent of Tax Collections	
Building Aid Allowance 2026 - \$	[REDACTED]
for Schools-State Aid 2025 - \$	[REDACTED]
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	41,403,464.00
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>	12,629,853.00
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	27,573,712.00
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>	-
<b>(c) Minimum Library Tax</b>	1,199,899.00

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Water Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	39,693,499.00	4,120,908.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	39,693,499.00	4,120,908.00	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	39,218,243.00	4,042,071.00	-	-	-	-	-
Reserved	475,256.00	77,785.00	-	-	-	-	-
Unexpended Balances Canceled	-	1,052.00	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	39,693,499.00	4,120,908.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**CAP CALCULATION**

Total General Appropriations for 2025	39,693,499.00
Cap Base Adjustment:	632,566.00
Subtotal	40,326,065.00
Exceptions Less:	
Total Other Operations	6,171,382.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	420,743.00
Total Additional Appropriations	
Total Capital Improvements	360,000.00
Total Debt Service	2,484,112.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	210,072.00
Judgements	
Total Deferred Charges	224,265.00
Cash Deficit	
Reserve for Uncollected Taxes	2,390,000.00
Total Exceptions	12,260,574.00
Amount on Which CAP is Applied	28,065,491.00
2.0% CAP	561,309.82
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	28,626,800.82

**CAP CALCULATION**

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		28,626,800.82
Additions:		
New Construction (Assessor Certification)		184,226.59
2024 Cap Bank Available		-
2025 Cap Bank Available		41,271.00
		-
		-
Total Additions		225,497.59
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>28,852,298.41</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>420,982.37</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>29,273,280.77</u>
Total General Appropriations for Municipal Purposes		<u>29,088,163.00</u>
<i>(Sheet 19, H-1)</i>		
Over or (Under) Appropriations Cap		<u>(185,117.77)</u>

**NOTE:**

Sheet 3b

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

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

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**RECAP OF GROUP INSURANCE APPROPRIATION**

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

Estimated Group Insurance Costs - 2026 \$ 6,690,000.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 840,000.00  
5,850,000.00

Budgeted Group Insurance - Inside CAP 4,498,728.00  
 Budgeted Group Insurance - Utilities -  
 Budgeted Group Insurance - Outside CAP -  
 TOTAL 4,498,728.00

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

Health Benefits Waiver  
 Salaries and Wages \$ 30,000.00

**"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) 1,787,133  
 Amount Used in CY 2026 1,503,919  
 Balance to Expire 283,214

**2024**  
 Maximum Allowable Amount to be Raised by Taxation 21,657,228  
 Amount to be Raised by Taxation for Municipal Purpose  
 Available for Banking (CY 2026 - CY 2027) 21,657,228  
 Amount Used in CY 2026  
 Balance to Carry Forward (CY 2027) -

**2025**  
 Maximum Allowable Amount to be Raised by Taxation 23,621,407  
 Amount to be Raised by Taxation for Municipal Purpose  
 Available for Banking (CY 2026 - CY 2028) 23,621,407  
 Amount Used in CY 2026  
 Balance to Carry Forward (CY 2027 - CY2028) -

**2026**  
 Maximum Allowable Amount to be Raised by Taxation 27,573,712  
 Amount to be Raised by Taxation for Municipal Purpose  
 Available for Banking (CY 2027 - CY 2029) 27,573,712  
0

**Total Levy CAP Bank** 0

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	23,621,407.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	110,265.00
Less: Prior Year Recycling Tax	65,000.00
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>23,446,142.00</u>
Plus 2% CAP Increase	<u>468,922.84</u>
<b>ADJUSTED TAX LEVY</b>	<u>23,915,064.84</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>23,915,064.84</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

23,915,064.84

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	1,435,202.00
Allowable Pension Obligations Increases	
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	65,000.00
Deferred Charge to Future Taxation Unfunded	290,035.00
Current Year Deferred Charges: Emergencies	180,265.00

Add Total Exclusions 1,970,502.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions

**ADJUSTED TAX LEVY**

25,885,566.84

Additions:

New Ratables - Increase for new construction	17,169,300
Prior Year's Local Purpose Tax Rate (per \$100)	<u>1.073</u>
New Ratable Adjustment to Levy	184,226.59
Amounts approved by Referendum	
Levy CAP Bank Applied	1,503,919.00

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

27,573,712.43

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

27,573,712.00

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

(0.43)

(must be equal or under for Introduction)

**BUDGET MESSAGE**

The Governing Body will be ready to answer and discuss, at the public hearing any questions regarding items in this budget subject to its control and discretion.

On May 21, 2026 at 7:00 P.M., at the Borough Hall, Borough of Elmwood Park, a hearing on the Municipal Budget will be held. The public has the right and is encouraged to provide oral and written comments, ask questions and otherwise participate in the budget adoption process.

Information on the 2026 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting Mr. Roy Riggitano, Chief Financial Officer, at 182 Market Street, Elmwood Park, NJ 07407, (201) 796-1457.

It is the intent of the Governing Body to not only scrutinize every request for spending. It is our belief that, in preparing this budget, we have exercised prudence, good judgement and sound fiscal policies.

We wish also at this time to acknowledge the cooperation of all department heads and others who had a part in preparing this budget.

Your Governing Body

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>1. Surplus Anticipated</b>	08-101	4,650,000.00	5,285,000.00	5,285,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	4,650,000.00	5,285,000.00	5,285,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	20,000.00	15,000.00	21,850.00
Other	08-104	13,000.00	17,000.00	13,166.00
Fees and Permits	08-105	305,000.00	400,000.00	307,494.00
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	320,000.00	300,000.00	341,911.00
Other	08-109			
Interest and Costs on Taxes	08-112	100,000.00	65,000.00	154,270.00
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	450,000.00	450,000.00	469,801.00
Anticipated Utility Operating Surplus	08-114			





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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	<b>1,208,000.00</b>	<b>1,247,000.00</b>	<b>1,308,492.00</b>

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,479,336.00	1,479,336.00	1,479,336.00
Garden State Trust	09-206			
Watershed Aid	09-207			
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>1,479,336.00</b>	<b>1,479,336.00</b>	<b>1,479,336.00</b>

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees</b>				
<b>Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	550,000.00	600,000.00	550,966.00
<b>Special Item of General Revenue Anticipated with Prior Written</b>				
<b>Consent of Director of Local Government Services:</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>550,000.00</b>	<b>600,000.00</b>	<b>550,966.00</b>





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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services</b>				
<b>Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	11-001	450,000.00	365,000.00	360,424.00

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

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

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-503	-	57,900.00	57,900.00
Recycling Tonnage Grant	10-569	34,326.00		
Body Armor Replacement	10-505	7,168.00	3,923.00	3,923.00
Alcohol Education and Rehabilitation Fund	10-501	2,166.00		
Clean Communities	10-602	44,906.00		
Opiod Settlement	10-621	18,351.00	91,266.00	91,266.00
Occupent Protection	10-622		6,440.00	6,440.00
Distracted Driving	10-508	4,760.00	14,980.00	14,980.00
Impaired Driving	10-509	840.00	4,760.00	4,760.00
Stormwater Assistance Grant	10-564	-	15,000.00	15,000.00

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	112,517.00	194,269.00	194,269.00



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>    Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Consent of Director of Local Government Services - Other Special Items</b>	08-004	3,630,000.00	5,274,314.00	5,395,229.00

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	4,650,000.00	5,285,000.00	5,285,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	1,208,000.00	1,247,000.00	1,308,492.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,479,336.00	1,479,336.00	1,479,336.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	550,000.00	600,000.00	550,966.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	450,000.00	365,000.00	360,424.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	112,517.00	194,269.00	194,269.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	3,630,000.00	5,274,314.00	5,395,229.00
<b>Total Miscellaneous Revenues</b>	13-099	7,429,853.00	9,159,919.00	9,288,716.00
<b>4. Receipts from Delinquent Taxes</b>	15-499	550,000.00	550,000.00	563,183.00
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	12,629,853.00	14,994,919.00	15,136,899.00
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	27,573,712.00	23,621,407.00	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	1,199,899.00	1,077,173.00	XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	28,773,611.00	24,698,580.00	26,692,841.00
<b>7. Total General Revenues</b>	13-299	41,403,464.00	39,693,499.00	41,829,740.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS"			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 & Wages	20-100	1	242,000.00	239,483.00		239,483.00	232,314.00	7,169.00
Other Expenses	20-100	2	70,000.00	70,000.00		70,000.00	67,844.00	2,156.00
Grant Consultant	20-100	2	69,000.00	65,000.00		68,200.00	68,200.00	-
						-		-
Mayor and Council:						-		-
Salaries & Wages	20-110	1	86,550.00	86,500.00		86,600.00	86,500.00	100.00
Financial Administration:						-		-
Salaries & Wages	20-130	1	326,500.00	290,000.00		390,000.00	372,222.00	17,778.00
Other Expenses	20-130	2	110,000.00	65,000.00		115,000.00	104,401.00	10,599.00
Other Expenses - ADS Payroll Service	20-130	2	75,000.00	75,000.00		75,000.00	73,000.00	2,000.00
Audit Services						-		-
Annual Audit	20-135	2	75,000.00	75,000.00		75,000.00	73,000.00	2,000.00
Collection of Taxes						-		-
Salaries & Wages	20-145	1	110,000.00	100,000.00		150,000.00	127,508.00	22,492.00
Other Expenses	20-145	2	32,000.00	32,000.00		22,000.00	16,048.00	5,952.00
Postage	20-145	2	30,000.00	30,000.00		20,000.00	18,674.00	1,326.00
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Assessment of Taxes:						-		-
Salaries & Wages	20-150	1	115,000.00	110,000.00		110,000.00	108,648.00	1,352.00
Other Expenses	20-150	2	40,000.00	25,000.00		25,000.00	15,578.00	9,422.00
Emergency Revaluation	20-150	2				-		-
						-		-
Legal Services and Costs:						-		-
Salaries & Wages	20-155	1	120,000.00	120,000.00		140,000.00	108,647.00	31,353.00
Other Expenses	20-155	2	120,000.00	120,000.00		120,000.00	120,000.00	-
						-		-
Engineering Services and Costs:						-		-
Other Expenses	20-165	2	80,000.00	80,000.00		55,000.00	50,150.00	4,850.00
Municipal Land Use Law (NJSA 40:55D-1)						-		-
Planning Board:						-		-
Salaries & Wages	21-180	1	10,000.00	10,000.00		10,300.00	10,131.00	169.00
Other Expenses	21-180	2	8,000.00	8,000.00		15,500.00	6,920.00	8,580.00
						-		-
Zoning Board:						-		-
Salaries & Wages	21-185	1	25,500.00	25,500.00		25,500.00	24,953.00	547.00
Other Expenses	21-185	2	7,500.00	7,500.00		7,500.00	4,741.00	2,759.00
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Land Use Law (NJSA 40:55D-1)						-	-	
Council on Affordable Housing						-	-	
Other Expenses	21-190	2	60,000.00	40,000.00		60,000.00	57,091.00	2,909.00
						-	-	
Town Planner						-	-	
Other Expenses	21-181	2	30,000.00	30,000.00		5,000.00	800.00	4,200.00
						-	-	
Municipal Court						-	-	
Salaries & Wages	43-490	1	270,000.00	265,000.00		265,000.00	262,455.00	2,545.00
Other Expenses	43-490	2	20,000.00	20,000.00		20,000.00	14,904.00	5,096.00
						-	-	
Public Defender						-	-	
Other Expenses	43-495	1	19,000.00	19,000.00		9,000.00	4,141.00	4,859.00
						-	-	
Insurance:						-	-	
General Liability	23-210	2	650,000.00	603,785.00		406,834.00	403,177.00	3,657.00
Workers Compensation	23-215	2	555,000.00	577,942.00		577,942.00	571,203.00	6,739.00
Employee Group Health	23-220	2	4,498,728.00	3,832,737.00		3,754,235.00	3,749,279.00	4,956.00
Health Benefit Waiver	23-222	2	25,000.00	15,000.00		15,000.00	7,484.00	7,516.00
						-	-	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY :						-		-
Department of Police						-		-
Salaries & Wages - Regular	25-240	1	7,325,000.00	7,291,458.00		6,963,961.00	6,963,961.00	-
Salaries & Wages - Crossing Guards	25-240	1	185,000.00	175,000.00		185,000.00	184,856.00	144.00
Salaries & Wages - Other Police Person	25-240	1	600,000.00	650,000.00		575,000.00	569,835.00	5,165.00
Other Expenses	25-240	2	500,000.00	500,000.00		470,000.00	465,832.00	4,168.00
						-		-
						-		-
						-		-
Police Dispatch/911						-		-
Salaries and Wages	25-250	1	340,000.00	305,000.00		322,500.00	316,439.00	6,061.00
Office of Emergency Management						-		-
Other Expenses	25-252	2	12,000.00	12,000.00		-	-	-
Salaries and Wages	25-252	1	515,000.00	500,000.00		513,000.00	497,502.00	15,498.00
Medical services o/e	25-252	2	75,000.00	-		74,350.00	70,622.00	3,728.00
						-		-
						-		-
						-		-
						-		-
						-		-

**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 Functions						-		-
						-		-
						-		-
						-		-
Fire Department						-		-
Stipend Program	25-265	2	195,000.00	180,000.00		195,000.00	191,868.00	3,132.00
Other Expenses - Miscellaneous	25-265	2	210,000.00	200,000.00		215,000.00	204,932.00	10,068.00
Other Expenses - Clothing Allowance	25-265	2	100,000.00	50,000.00		104,000.00	94,976.00	9,024.00
Other Expenses - Rental of Firehouse	25-265	2	75,000.00	75,000.00		75,000.00	75,000.00	-
						-		-
Uniform Fire Safety Act (Ch. 383, PL 1983						-		-
Salaries & Wages - Fire Official	25-265	1	177,160.00	160,000.00		175,000.00	172,596.00	2,404.00
Other Expenses	25-265	2	30,000.00	30,000.00		30,000.00	24,423.00	5,577.00
						-		-
Municipal Prosecutor						-		-
Prosecutor - Contractual	25-275	1	35,000.00	35,000.00		25,000.00	23,503.00	1,497.00
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public Works Functions						-		-
Road Repairs and Maintenance						-		-
Salaries & Wages	26-290	1	1,550,000.00	1,450,000.00		1,665,000.00	1,660,352.00	4,648.00
Other Expenses	26-290	2	370,000.00	370,000.00		390,000.00	386,219.00	3,781.00
Other Public Works Functions						-		-
Other Expenses - Traffic Lights	26-300	2	25,000.00	25,000.00		25,000.00	15,686.00	9,314.00
Shade Tree						-		-
Other Expenses	26-300	2	15,000.00	15,000.00		15,000.00	13,825.00	1,175.00
Solid Waste Collection:						-		-
Salaries & Wages	26-305	1	60,000.00	60,000.00		60,000.00	48,084.00	11,916.00
Contract - Collections - Recycling	26-305	2	660,000.00	660,000.00		631,883.00	625,889.00	5,994.00
Contract - Collections - Solid Waste/Tipping Fees	26-305	2	1,800,000.00	1,373,846.00		1,239,963.00	1,144,854.00	95,109.00
						-		-
Vehicle Maintenance:						-		-
Other Expenses	26-315	2	75,000.00	65,000.00		75,000.00	72,147.00	2,853.00
						-		-
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Health and Human Service						-		-
Board of Health						-		-
Salaries and Wages	27-330	1	20,000.00	20,000.00		20,000.00	16,564.00	3,436.00
Other Expenses	27-330	2	16,000.00	16,000.00		16,000.00	11,514.00	4,486.00
						-		-
						-		-
						-		-
						-		-
Parks and Recreation:						-		-
Recreation Commission RS 40:12-1						-		-
Salaries and Wages	28-370	1	660,000.00	540,000.00		660,000.00	657,133.00	2,867.00
Other Expenses	28-370	2	165,000.00	165,000.00		165,000.00	156,100.00	8,900.00
						-		-
Senior Citizens Committee						-		-
Other Expenses	27-365	2	15,000.00	15,000.00		15,000.00	11,535.00	3,465.00
						-		-
Parks and Recreation:						-		-
Maintenance of Parks:						-		-
Other Expenses	28-375	2	35,000.00	35,000.00		35,000.00	25,170.00	9,830.00
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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	484,100.00	450,000.00		480,000.00	474,468.00	5,532.00
Other Expenses	22-195	2	35,000.00	35,000.00		35,000.00	34,926.00	74.00
						-		-
						-		-
						-		-
						-		-
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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
<b>UNCLASSIFIED:</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Utilities:						-		-
Electricity and Gas	31-430	2	290,000.00	280,000.00		280,000.00	279,989.00	11.00
Street Lighting	31-435	2	320,000.00	240,000.00		320,000.00	318,338.00	1,662.00
Telephone/Communications	31-440	2	140,000.00	140,000.00		140,000.00	135,774.00	4,226.00
Gasoline	31-447	2	220,000.00	220,000.00		190,000.00	179,474.00	10,526.00
						-		-
Celebration of Public Events	30-420	2	160,000.00	135,000.00		167,000.00	160,188.00	6,812.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Operations {Item 8(A)} within "CAPS"</b>	34-199		25,369,038.00	23,510,751.00	-	23,480,751.00	23,044,587.00	436,164.00
<b>B. Contingent</b>	35-470	2		-	XXXXXXXXXX	-		-
<b>Total Operations Including Contingent - within "CAPS"</b>	34-201		25,369,038.00	23,510,751.00	-	23,480,751.00	23,044,587.00	436,164.00
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	34-201	1	13,275,810.00	12,901,941.00	-	13,070,344.00	12,922,812.00	147,532.00
<b>Other Expenses (Including Contingent)</b>	34-201	2	12,093,228.00	10,608,810.00	-	10,410,407.00	10,121,775.00	288,632.00



## 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
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		583,429.00	613,163.00		613,163.00	613,163.00	-
Social Security System (O.A.S.I.)	36-472		675,000.00	620,000.00		650,000.00	643,214.00	6,786.00
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		2,430,786.00	2,478,260.00		2,478,260.00	2,478,260.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477					-		-
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		3,719,125.00	3,922,174.00	-	3,952,174.00	3,945,388.00	6,786.00
<b>(F) Judgments</b>	37-480					-		XXXXXXXXXX
<b>(G) Cash Deficit of Preceding Year</b>	46-855					-		-
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>		29,088,163.00	27,432,925.00	-	27,432,925.00	26,989,975.00	442,950.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Sewerage Processing and Disposal						-		-
Passaic Valley Sewer Commission						-		-
Operating & Maintenance Costs	31-456	2	3,275,000.00	3,954,380.00		3,954,380.00	3,953,282.00	1,098.00
						-		-
Landfill/Solid Waste Disposal Costs						-		-
Recycling Tax	32-465	2	65,000.00	65,000.00		65,000.00	64,842.00	158.00
						-		-
Garbage Contract	26-305	2		426,154.00		385,037.00	385,037.00	-
						-		-
Education Functions						-		-
Maintenance of Free Public Library						-		-
Other Expenses	29-390	2	1,199,899.00	1,077,173.00		1,077,173.00	1,077,173.00	-
Insurance						-		-
Workers Compensation	23-215	2		11,561.00		11,561.00	11,561.00	-
General Liability Insurance	23-210	2	-	194,851.00		194,851.00	194,851.00	-
Group Health Insurance	23-221	2	1,351,272.00	442,263.00		442,263.00	442,263.00	-
Extraordinary Expenses - Declared Emergency						-		-
Road Repairs and Maintenance						-		-
Salaries and Wages	26-305	1	50,000.00			-		-
Other Expenses	26-305	2	20,000.00			-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>		5,961,171.00	6,171,382.00	-	6,130,265.00	6,129,009.00	1,256.00

## CURRENT FUND - APPROPRIATIONS

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

## 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
<b>Shared Service Agreements</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Elmwood Park BOE-School Resource Officers	42-119	1	400,000.00	225,000.00		225,000.00	225,000.00	-
						-		-
County of Bergen-Public Health Officer and Animal Control	42-120	2	123,000.00	123,000.00		123,000.00	103,264.00	19,736.00
						-		-
County of Bergen-Employee Assistance Program	42-114	2	7,743.00	7,743.00		7,743.00	7,743.00	-
						-		-
Little Falls - Chief Financial Officer	42-104	1		40,000.00		40,000.00	40,000.00	-
Little Falls - Tax Collector	42-103	1		25,000.00		25,000.00	14,167.00	10,833.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Interlocal Municipal Service Agreements</b>	<b>42-999</b>		530,743.00	420,743.00	-	420,743.00	390,174.00	30,569.00

## CURRENT FUND - APPROPRIATIONS

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

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899					-	-	-
Safe and Secure Communities Act - Police	40-503	1				-	-	-
State Share	40-503	1		45,150.00		45,150.00	45,150.00	-
Local Share	40-503	1		15,803.00		15,803.00	15,803.00	-
						-	-	-
Alcohol Education and Rehabilitation Fund	41-501	2	2,166.00			-	-	-
Body Armor Grant	41-505	2	7,168.00	3,923.00		3,923.00	3,923.00	-
Clean Communities Reserved	41-602	2	44,906.00			-	-	-
Recycling Tonanage Grant	41-569	2	34,326.00			-	-	-
Opiod Settlement	41-621	2	18,351.00	91,266.00		91,266.00	91,266.00	-
Occupent Protection	41-622	2		6,440.00		6,440.00	6,440.00	-
Distracted Driving	41-508	1	4,760.00	14,980.00		14,980.00	14,980.00	-
Impaired Driving	41-509	1	840.00	4,760.00		4,760.00	4,760.00	-
Stormwater Assistance Grant	41-564	2		15,000.00		15,000.00	15,000.00	-
Safe and Secure Communities	41-503	1		12,750.00		12,750.00	12,750.00	-
						-	-	-
						-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS" (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		112,517.00	210,072.00	-	210,072.00	210,072.00	-
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>		6,604,431.00	6,802,197.00	-	6,761,080.00	6,729,255.00	31,825.00
<b>Detail:</b>								
Salaries & Wages	34-305	1	455,600.00	383,443.00	-	383,443.00	372,610.00	10,833.00
Other Expenses	34-305	2	6,148,831.00	6,418,754.00	-	6,377,637.00	6,356,645.00	20,992.00



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>		400,000.00	360,000.00	-	400,000.00	399,519.00	481.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS"			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		1,155,000.00	1,545,000.00		1,545,000.00	XXXXXXXXXX	
Payment of Bond Anticipation Notes and Capital Notes	45-925		276,120.00			-	XXXXXXXXXX	
Interest on Bonds	45-930		367,913.00	413,420.00		414,537.00	XXXXXXXXXX	
Interest on Notes	45-935		289,575.00	265,335.00		265,335.00	XXXXXXXXXX	
<b>Green Trust Loan Program:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
Loan Repayments for Principal and Interest - NJEIT Loan	45-942		257,962.00	260,357.00		260,357.00	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	<b>45-999</b>		2,346,570.00	2,484,112.00	-	2,485,229.00	2,485,229.00	XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Emergency Authorizations	46-870			XXXXXXXXXX	-		XXXXXXXXXX	
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875	224,265.00	224,265.00	XXXXXXXXXX	224,265.00	224,265.00	XXXXXXXXXX	
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871			XXXXXXXXXX	-		XXXXXXXXXX	
Deferred Charges Unfunded - General Capital	46-880	290,035.00		XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>46-999</b>	<b>514,300.00</b>	<b>224,265.00</b>	<b>XXXXXXXXXX</b>	<b>224,265.00</b>	<b>224,265.00</b>	<b>XXXXXXXXXX</b>	
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	<b>37-480</b>				-		XXXXXXXXXX	
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-</b>	<b>29-405</b>			XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX			XXXXXXXXXX	
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	<b>46-885</b>			XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX			XXXXXXXXXX	
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	<b>34-309</b>	<b>9,865,301.00</b>	<b>9,870,574.00</b>	<b>-</b>	<b>9,870,574.00</b>	<b>9,838,268.00</b>	<b>32,306.00</b>	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999		-	-	-	-	-	XXXXXXXXXX
<b>Deferred Charges and Statutory (J) Expenditures - Local School -</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
<b>District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"</b>	29-410		-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399		9,865,301.00	9,870,574.00	-	9,870,574.00	9,838,268.00	32,306.00
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400		38,953,464.00	37,303,499.00	-	37,303,499.00	36,828,243.00	475,256.00
<b>(M) Reserve for Uncollected Taxes</b>	50-899		2,450,000.00	2,390,000.00	XXXXXXXXXX	2,390,000.00	2,390,000.00	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499		41,403,464.00	39,693,499.00	-	39,693,499.00	39,218,243.00	475,256.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
Summary of Appropriations		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for</b>	<b>34-299</b>	29,088,163.00	27,432,925.00	-	27,432,925.00	26,989,975.00	442,950.00
Municipal Purposes within "CAPS"	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	5,961,171.00	6,171,382.00	-	6,130,265.00	6,129,009.00	1,256.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	530,743.00	420,743.00	-	420,743.00	390,174.00	30,569.00
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	112,517.00	210,072.00	-	210,072.00	210,072.00	-
Total Operations Excluded from "CAPS"	34-305	6,604,431.00	6,802,197.00	-	6,761,080.00	6,729,255.00	31,825.00
<b>(C) Capital Improvements</b>	<b>44-999</b>	400,000.00	360,000.00	-	400,000.00	399,519.00	481.00
<b>(D) Municipal Debt Service</b>	<b>45-999</b>	2,346,570.00	2,484,112.00	-	2,485,229.00	2,485,229.00	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	<b>46-999</b>	514,300.00	224,265.00	XXXXXXXXXX	224,265.00	224,265.00	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	<b>37-480</b>	-	-	-	-	-	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of Local Finance Board</b>	<b>46-885</b>	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	<b>29-410</b>	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	<b>29-405</b>	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	<b>50-899</b>	2,450,000.00	2,390,000.00	XXXXXXXXXX	2,390,000.00	2,390,000.00	XXXXXXXXXX
<b>Total General Appropriations</b>	<b>34-499</b>	41,403,464.00	39,693,499.00	-	39,693,499.00	39,218,243.00	475,256.00







**DEDICATED WATER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	640,000.00	560,000.00		560,000.00	539,018.00	20,982.00
Other Expenses	55-502	3,100,000.00	3,100,000.00		3,100,000.00	3,099,031.00	969.00
					-		-
					-		-
					-		-
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	80,000.00	75,000.00		75,000.00	75,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	45,613.00	48,688.00		48,688.00	47,636.00	XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
EIT Loan Repayment - Principal and Interest	55-524	178,582.00	257,220.00		257,220.00	257,220.00	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

**DEDICATED WATER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540				-		-
Social Security System (O.A.S.I.)	55-541	80,000.00	80,000.00		80,000.00	24,166.00	55,834.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
<b>Judgements</b>	55-531				-		XXXXXXXXXX
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX	-		XXXXXXXXXX
<b>Surplus (General Budget )</b>	55-545			XXXXXXXXXX	-		XXXXXXXXXX
<b>TOTAL WATER UTILITY APPROPRIATIONS</b>	55-599	4,124,195.00	4,120,908.00	-	4,120,908.00	4,042,071.00	77,785.00

**BOROUGH OF ELMWOOD PARK  
2026 MUNICIPAL BUDGET**

**Sheets 34-37 - Not Applicable to Municipal Budget and have been omitted from this document**

## 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: \_\_\_\_\_  
 Honoring Senior Citizens Day; Animal Control Fund; Municipal Public Defender; Veteran's Memorial Park; Stigma Fee/Mental Health Training Program;  
 Honorary Street Signs for Fallen Heroes; Band Shelter/Gazebos; Disposal of Forfeited Property; Centennial Committee; Developer's Escrow Fund;  
 Accumulated Absences; Board of Recreation Commission; Parking Offenses Adjudication Act; Uniform Fire Safety Act Penalty Monies;  
 Community Development Block Grant Fund of 1974.

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

## APPENDIX TO BUDGET STATEMENT

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

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

ASSETS	
Cash and Investments	8,542,500.00
Due from State of N.J.(c. 20, P.L. 1961)	(75,156.00)
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXXXX
Taxes Receivable	593,216.00
Tax Title Lien Receivable	21,404.00
Property Acquired by Tax Title Lien Liquidation	23,450.00
Other Receivables	9,535.00
Deferred Charges Required to be in 2026 Budget	224,265.00
Deferred Charges Required to be in Budgets Subsequent to 2026	341,998.00
<b>Total Assets</b>	<b>9,681,212.00</b>

#### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2,212,776.00
Reserves for Receivables	647,515.00
Surplus	6,895,987.00
<b>Total Liabilities, Reserves and Surplus</b>	<b>9,756,278.00</b>

School Tax Levy Unpaid	29.00
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	29.00

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	7,713,605.00	10,126,064.00
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXXXX	XXXXXXXXXX
Current Taxes:*(Percentage Collected 2025: 99.12%, 2024: 98.77%)	70,105,598.00	66,816,684.00
Delinquent Taxes	563,183.00	719,171.00
Other Revenues and Additions to Income	11,703,545.00	10,620,192.00
<b>Total Funds</b>	<b>90,085,931.00</b>	<b>88,282,111.00</b>
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	37,303,499.00	35,962,974.00
School Taxes (Including Local and Regional)	38,150,204.00	37,534,767.00
County Taxes (Including Added Tax Amounts)	7,652,553.00	6,902,608.00
Special District Taxes		
Other Expenditures and Deductions from Income	83,688.00	738,157.00
<b>Total Expenditures and Tax Requirements</b>	<b>83,189,944.00</b>	<b>81,138,506.00</b>
Less: Expenditures to be Raised by Future Taxes	-	570,000.00
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>83,189,944.00</b>	<b>80,568,506.00</b>
Surplus Balance, December 31	6,895,987.00	7,713,605.00

\*Nearest even percentage may be used

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

Surplus Balance, December 31	6,895,987.00
Current Surplus Anticipated in 2026 Budget	4,650,000.00
Surplus Balance Remaining	2,245,987.00

(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 ELMWOOD PARK  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Mayor and Council carefully consider all capital project needs of the Borough annually.

The following pages project the proposed capital needs of the Borough for the years 2026 through 2031. This budget does not provide for an appropriation for the purposes outlined, nor does it firmly commit the Governing Body to the projects or amounts listed. As each project is proposed, the Governing Body will make further determinations as to the need and the method of financing.

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

Local Unit

**BOROUGH OF ELMWOOD PARK**

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	
Improvement of Garden Drive		340,000.00			9,610.00		138,790.00	191,600.00	
Road Improvements		4,800,000.00			40,000.00			760,000.00	4,000,000.00
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	5,140,000.00	-	-	49,610.00	-	138,790.00	951,600.00	4,000,000.00

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

Local Unit

BOROUGH OF ELMWOOD PARK

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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<b>TOTAL - ALL PROJECTS</b>	XXXXX	5,140,000.00	-	-	49,610.00	-	138,790.00	951,600.00	4,000,000.00

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

Local Unit

BOROUGH OF ELMWOOD PARK

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
Improvement of Garden Drive		340,000.00		340,000.00					
Road Improvements		4,800,000.00		800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	5,140,000.00	<b>XXXXXXXXXX</b>	1,140,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00



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

Local Unit

**BOROUGH OF ELMWOOD PARK**

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
Improvement of Garden Drive	340,000.00			9,610.00		138,790.00	191,600.00			
Road Improvements	4,800,000.00			240,000.00			4,560,000.00			
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<b>TOTAL - THIS PAGE</b>	5,140,000.00	-	-	249,610.00	-	138,790.00	4,751,600.00	-	-	-



**BOROUGH OF ELMWOOD PARK  
2026 MUNICIPAL BUDGET**

**Sheets 41 and 42 - Reserved for Adopting Resolution**

**BOROUGH OF ELMWOOD PARK  
2026 MUNICIPAL BUDGET**

**Sheets 43- 44 - Not Applicable to Municipal Budget and has been omitted from this document**

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

Contracting Unit: **BOROUGH OF ELMWOOD PARK**

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.

4/23/2026

Date

Shanee Morris

Clerk of the Governing Body