

**CITY OF CLIFTON
CITY COUNCIL
SPECIAL BUDGET MEETING AGENDA
JANUARY 13, 2026
6:30pm**

Adequate notice of this meeting has been provided by the Special Meeting Notice which was published as a legal advertisement in the Herald News on January 11, 2026. Further notice of this meeting was given prior to the meeting by posting said notice on the bulletin board at City Hall and on the City of Clifton website, which notice stated that formal action may or may not be taken on the matters to come before the Municipal Council.

1. CALL TO ORDER

2. FLAG SALUTE

3. INTERVIEWS FOR ZONING BOARD OF ADJUSTMENT CANDIDATES

- Omar Atallah
- Alessia Eramo
- George Foukas
- John Foukas
- Richard Mejia
- Shadi Said

4. DISCUSSION

- Preliminary 2026 Budget Presentation and Discussion

5. FLOOR TO MEMBERS OF THE PUBLIC

6. ADJOURNMENT

Recvd 112126

Mayor & Municipal Council
City of Clifton
900 Clifton Avenue
Clifton, NJ 07013

THE CITY OF CLIFTON
APPLICATION TO SERVE ON A BOARD OR COMMISSION

Name: Omar R. Atallah Date: December 30, 2025

Address: 186 Livingston St.

Telephone:

Cell:

Business: , Omar Construction

E-mail:

Board Applying For: Zoning

List Work Experience:

35+ years as a custom home builder across New Jersey.

25+ years working in Clifton, completing hundreds of local projects in the city alone

Experience includes custom homes, additions, and major remodels.

List Educational Background:

- High School Graduate

List Previous Boards Served On

Mayor & Municipal Council
City of Clifton
900 Clifton Avenue
Clifton, NJ 07013

THE CITY OF CLIFTON
APPLICATION TO SERVE ON A BOARD OR COMMISSION

Name: John Foukas Date: 9-25-2025

Address: 20 Independence Court

Telephone:

Cell:

Business:

E-mail:

Board Applying For: Board of Adjustment - ~~Full~~ member

List Work Experience:

Owned my own business in Clifton - 40 years

Real Estate Broker

Real Estate Property Manager

List Educational Background:

High School

Real Estate license

List Previous Boards Served On

Board of Adjustment - 26 years

Chairman of the board of adjustment - 2 years

Vice Chairman of the board of adjustment - 2 years

(over) →

My many years of dedicated service on the Board of Adjustment supports my qualification to serve on this Board.

Richard Mejia, MBA

142 Lake Ave Clifton, NJ 07011 | Cell:

Email: _____

Objective:

To apply my leadership experience, analytical insight, and commitment to continuous improvement to innovate processes, optimize performance, and achieve sustainable growth while advancing the organization's mission and reputation for excellence.

KEY SKILLS:

Leadership & Team Management: Proven ability to lead, motivate, and develop large, diverse teams; experienced in project coordination, supervision, and performance management.

Project & Operations Management: Skilled in event planning, budgeting, mediation, and process improvement to enhance efficiency and outcomes.

Negotiation & Advocacy: Experienced in contract negotiation, grant applications, relationship building, and crisis management.

Public Relations & Communication: Expertise in strategic communication, marketing, recruitment, and public speaking.

Education & Student Support: Strong background in classroom management, leadership development, Title II, III and V compliance, and student engagement.

Technical Proficiency: Microsoft Office Suite (Excel, PowerPoint, Teams), Google Workspace, Qualtrics, SLATE, Datatel/Elucian Colleague, SchoolDude.

Data & Research: Skilled in research, analysis, regression, Pivot Tables, and VLOOKUP.

Creative & Digital Tools: Canva, Adobe Photoshop, photography, and social media management (Instagram, TikTok, Twitter, Facebook, YouTube, etc.).

Languages & Certifications: Bilingual in English and Spanish; CPR and AED certified.

EDUCATION:

Saint Peter's University, Jersey City, NJ

Master of Public Administration (MPA) | 4.0 GPA

In progress

Felician University, Lodi/Rutherford, NJ

Master of Business Administration (MBA) — Sigma Beta Delta International Honor Society of Business

Felician University, Lodi/Rutherford, NJ

Bachelor of Science in Business Administration, Minor in Pre-Law

Graduated in under three years as a Student-Athlete and Unanimous Student Body President

Clifton High School, Clifton, NJ
High School Diploma

EXPERIENCE

Saint Peter's University – Office of the Provost and Vice President of Academic Affairs

Project Coordinator | *August 2024 – Present*

Committees: Personnel | Strategic Planning – Mission & Identity | Value Proposition & Differentiation

- Coordinate and execute special projects and initiatives for the Office of the Provost supporting academic planning, retention, and accreditation efforts.
- Manage multi-million-dollar U.S. Department of Education grants, ensuring compliance, performance tracking, and successful implementation of program objectives.
- Lead a team of 30 professionals, including advisors, faculty, mentors, and coordinators, improving student retention, persistence, and graduation outcomes for our students.
- Oversee the Tutoring Center within the Center for Academic Success and Engagement (CASE) and administer the university's academic support platform.
- Plan and execute 40+ institutional events annually, managing budgets, logistics, vendor relations, and engagement tracking.
- Spearhead the creation of the Male Resource Center (MRC), enhancing academic and social outcomes for male students.
- Support accreditation processes, data analysis, and reporting to meet federal and institutional requirements.
- Develop and implement a team-based retention and advising model, integrating advisors, faculty mentors, and financial coaches for holistic student support.
- Collaborate across Academic Affairs, Student Affairs, IT, and Finance to align initiatives with institutional goals and compliance standards.
- Manage and monitor a multi-million-dollar budget, ensuring fiscal responsibility and adherence to university and federal policies.
- Lead marketing and communications for the PODS grant, including social media strategy, branding, and awareness campaigns.
- Provide strategic and operational support to the Provost and Assistant Vice President on university-wide academic projects and priorities.

Borough of Morris Plains -

Teen Center Coordinator/ | *August 2024 – Present*

- Oversee all Teen Center events and activities, including on-site and off-site programs, as well as fundraising events requiring supervision of youth.
- Develop and manage event schedules, ensuring clear communication with Board Members, parents, youth, and Borough staff.
- Plan and coordinate event logistics, including staff supervision, parent chaperones, vendors, and entertainment.
- Ensure proper post-event closing and clean-up procedures are followed to maintain facility standards.
- Coordinate board meetings and prepare agendas.
- Record and distribute accurate meeting minutes.
- Ensure compliance with legal and regulatory requirements.
- Serve as a communication point for board members and stakeholders.
- Collaborate with the Morris Plains Teen Center Advisory Board to implement events according to board guidance and authorization.
- Coordinate with Teen Center Supervisors and Borough employees to ensure smooth event execution.
- Provide a safe and engaging environment for teens, enforcing behavioral policies and completing incident reports as necessary.
- Oversee the care and maintenance of facilities used for events, reporting any issues or damages to the Board or Borough staff.
- Manage financial and booking processes for entertainment and activities, including contracts, insurance requirements, and coordination with town departments such as DPW and Police.
- Identify and plan activities to engage youth, presenting proposals to the Board for approval.
- Partner with the Board to plan and execute annual events, including Parent Orientation, preparing registration materials and procedures.
- Attend monthly Board meetings and perform additional duties as directed by the Mayor,

City Council, and Board to ensure smooth program operations.

Mercer County Community College - GearUP

Junior Program Counselor | *July 2024 – August 2024*

- Lead AI workshops for students in grades 7–12, introducing foundational concepts in artificial intelligence and demonstrating practical, learning-enhancing uses of ChatGPT.
- Lead a Social Media Marketing class incorporating Canva and other digital tools to teach students how to design content, build personal brands, and understand core marketing strategies.
- Promote postsecondary education through targeted advocacy, guiding students on academic success pathways and helping them explore future college and career opportunities.
- Provide one-on-one academic counseling and mentorship, supporting students with assignments, progress tracking, and goal-setting to improve academic outcomes.
- Support classroom teachers by helping facilitate lesson plans and contributing to consistent, high-quality learning experiences for students.
- Manage program attendance processes, maintaining accurate sign-in sheets and documentation for all program sessions and activities.
- Design and facilitate college-readiness workshops covering leadership development, conflict resolution, test prep, study strategies, and self-awareness to equip students for long-term success.
- Participate in college tours and educational field trips, offering guidance and helping students connect their experiences to future academic goals.
- Contribute to the program's overall success by fostering positive academic growth, social-emotional development, and an engaging, supportive learning environment.

AmeriCorps/Urban League of Essex County –

Associate Project Manager for Community Development/Real Estate | *May 2024 – July 2024*

Committees: *Secretary to the Board of Trustees | Strategic Planning and Budget*

- Develop marketing materials and promotional content for development projects, leveraging social media platforms and Canva-designed collateral to increase visibility and community engagement.

- Coordinate advertising campaigns with major news outlets, including the Star Ledger/NJ.com and local newspapers, to broaden outreach and inform diverse audiences.
- Draft clear, compelling press releases to communicate project milestones, updates, and strategic initiatives to stakeholders and the public.
- Support grant management for a multi-million-dollar budget awarded jointly through the Department of Community Affairs (DCA) and ULEC, ensuring fiscal responsibility and compliance.
- Assist with RFP development, bid proposal preparation, and procurement processes to support project planning and vendor engagement.
- Implement targeted drip marketing campaigns to cultivate interest among prospective applicants and sustain engagement throughout development cycles.
- Conduct due diligence reviews on properties proposed for development, analyzing viability and alignment with project goals.
- Perform field surveys to evaluate site conditions, development potential, and planning requirements.
- Assist in preparing development proposals, contributing research, analysis, and documentation to strengthen project submissions.
- Provide key information and reports to City and State agencies regarding potential development parcels and project progress.
- Conduct property research and support parcel acquisitions for development initiatives, contributing to the creation of multiple housing units (including three-unit and two-unit homes).
- Engage with local residents to gather input and support community-centered planning for new housing developments.
- Support initiatives focused on both development and preservation of housing across New Jersey, contributing to statewide housing stability and growth.
- Participate in professional development and training sessions to expand knowledge and enhance technical and project management skills.

Felician University –

Faculty-Professor | *July 2023 – November 2023*

- Teach first-year courses for students in the School of Arts and Sciences (SOAS) and the School of Business (SOB), supporting their transition into the college environment and fostering early academic success.
- Prepare and deliver welcoming presentations and introductory lectures to orient new students to university expectations and resources.
- Develop lesson plans and organize course materials to create a structured, engaging, and student-centered learning experience.
- Facilitate classroom instruction through lectures, discussions, and interactive learning activities that promote critical thinking and academic engagement.
- Evaluate student work, including assignments, quizzes, and exams, providing timely, constructive feedback to support academic growth.
- Offer one-on-one academic support, helping students strengthen their understanding of course concepts and develop effective learning strategies.
- Cultivate an inclusive, supportive classroom environment that encourages participation, confidence, and community building.
- Collaborate with faculty, staff, and student organizations to enhance course quality and improve the overall first-year student experience.
- Participate in professional development workshops and training sessions to continually enhance instructional practices and pedagogy.

Felician University – Office of Enrollment Management and Marketing

Assistant Director of Undergraduate Admissions, Marketing & Events & Project Manager, Pre-College/Continuing Ed Programs | *June 2022 – October 2023*

Committees: *First-Year Experience* | *Strategic Planning – Mission Integration* | *Commencement Planning Committee*

- Lead all University pre-college enrichment initiatives and undergraduate admissions functions, overseeing program operations, student engagement, recruitment, and institutional outreach across multiple departments.

- Manage all high school partnership programs governed by Memorandums of Understanding (MOUs), ensuring seamless coordination, compliance, and delivery of pre-college opportunities.
- Develop high-impact marketing materials and promotional content using Photoshop and Canva, supporting both pre-college outreach and university-wide admissions campaigns.
- Oversee marketing deliverables for Spanish-language media collaborations with outlets including La Mega, Univision, Spotify, Crunch Fitness, and NJ Transit, while managing admissions and university social media accounts.
- Recruit the largest incoming class in university history across undergraduate, graduate, and transfer populations by cultivating partnerships with high schools, colleges, and community organizations across NJ, NY, and CT.
- Coordinate and host key admissions and pre-college recruitment events, including Open Houses, Webinars, Instant Decision Days, Information Sessions, campus visits, and workshops; managing groups of 45–60 students and preparing event budgets.
- Serve as the primary liaison for students and families, supporting registration, course placement, book purchasing, transportation coordination, academic records management, and ongoing communication needs.
- Maintain accurate student data, transcripts, and program documentation while supporting CRM data entry, automated information retrieval, and enrollment processing.
- Assist in admissions decision-making by evaluating applicant credentials and supporting crisis management, student concerns, and individualized follow-up communications.
- Lead recruitment of partner high schools and local school districts, strengthening relationships and supporting initiatives such as associate degree pathways, dual enrollment programs, and certification pathways.
- Prepare and manage MOUs, contracts, inventories, and training sessions to support successful program execution and partner readiness.
- Plan and host annual orientations for pre-college students and high school administrators, fostering engagement and community integration.
- Collaborate across committees including First-Year Experience, Events, Mission Integration, and Admissions Planning to advance institutional goals and enhance the student experience.

Support special institutional projects including:

- First-Year Experience (FYE): Contributing to a multi-phase model supporting new students from acceptance through second year.

- EOF Eligibility Coordination: Ensuring accurate financial and academic review for all prospective EOF participants.
- ESL Certification Pathway: Partnering with districts to address ESL teacher shortages.
- TA-to-Teacher Pathway: Supporting district initiatives to upskill paraprofessionals into certified teachers.

Felician University – School of Education

Graduate Assistant for the Dean of The School of Education | September 2021– May 2022
Committees: *Strategic Planning – Mission Integration | Commencement Planning Committee*

- Collaborate as part of a multidisciplinary team alongside administrators to enhance the student educational experience, supporting sensitive file management, student advising, social media coordination, and extensive Excel-based data organization.
- Prepare key reports for institutional accreditation, contributing research, summaries, and written content for New Jersey's first-ever AAQEP accreditation submission.
- Collect and track assessment and field supervision data in alignment with NJ 9:6A requirements, supporting faculty efforts to maintain strong partnerships with public and private schools and community agencies.
- Implement and manage accurate data reporting for Title II, ensuring compliance with state and federal guidelines.
- Plan, coordinate, and execute all 25 School of Education events annually, overseeing logistics, communication, scheduling, and stakeholder engagement to ensure high-quality, mission-aligned programming.
- Gain meaningful experience through professional development, networking, and hands-on involvement in education administration and accreditation processes.
- Manage all social media operations for the School of Education, creating and maintaining platforms including Instagram, Facebook, Twitter, LinkedIn, and TikTok, resulting in up to a 90% increase in user engagement across all channels.
- Support grant management for the SAINTS Program by implementing grant objectives, monitoring expenditures, and ensuring alignment with the proposed budget in collaboration with the Associate Deans of the School of Education (SOE) and the School of Arts & Sciences (SOAS).

Volunteer

Clifton Board of Education –

Commissioner | January 2023 – Present

Chair, Student Judiciary Committee | Chair, Diversity Committee | Chair, Student Liaison Committee | Chair, Student Liaison Committee | Negotiations Committee | Policy Committee | Finance Committee | Attorney Assignment Committee | Municipal Alliance Committee | Legislative Committee | Athletics Committee | Voting Delegate to NJSBA

- Serve as a key leader shaping the strategic vision for a district of 11,000+ students across 19+ schools and a community of 90,000+ residents, collaborating closely with the Superintendent and fellow board members to drive transformative educational outcomes.
- Champion academic excellence and accountability by evaluating policies, monitoring performance, and implementing initiatives that elevate student achievement and school culture.
- Oversee and strategically direct a multimillion budget, ensuring resources are allocated effectively, equitably, and with measurable impact on student success.
- Leverage complex data, including demographics and school climate reports, to make bold, evidence-driven decisions that foster inclusivity, innovation, and long-term growth.
- Lead the development and review of district-wide policies, administrative procedures, and legislative recommendations that shape the future of education and set high standards for K–12 learning.
- Represent the district as a thought leader at statewide conferences, professional development events, and board training, sharing best practices and staying ahead of emerging trends in education.

Clifton Historic Botany District –

Vice President | July 2023 – Present

Chair, Events Committee | Chair, Media & Communications Committee | Chair, Internships Committee

- Collaborate with the Board of Trustees to define and implement strategic goals for the Historic Botany District (HBD)

- Champion economic development and revitalization efforts to enhance the district's commercial and residential appeal.
- Chair the Events Committee, leading the planning, negotiation, and production of major public events, including the annual Christmas Tree Lighting and summer concert series. These events are recognized as top community events in Clifton
- Direct the Media and Communications Committee, designing strategic outreach, social media campaigns, and branding initiatives that strengthen community identity and attract partnerships.
- Lead fundraising campaigns, secure sponsorships, and support the preparation and submission of competitive grant applications.
- Oversee and strategically direct a large scale budget of over 100k annually
- Build strong relationships with city and local officials, local businesses, and residents to foster a collaborative, nonpartisan approach to district improvement.

Mayor & Municipal Council
City of Clifton
900 Clifton Avenue
Clifton, NJ 07013

THE CITY OF CLIFTON
APPLICATION TO SERVE ON A BOARD OR COMMISSION

Name: Shaeli Said Date: 12/27/2025

Address: 147 Hamilton Ave Clifton

Telephone: _____

Cell: _____

Business: _____

E-mail: _____

Board Applying For: ZONING

List Work Experience:

Self ~~emp~~ employed

List Educational Background:

High School

List Previous Boards Served On

none / what I want is to
serve my community and contribute
thoughtfully to local decision-making,
while continuing to learn the process.

Shadi Said

Phone:

Email:

Professional Summary

Entrepreneur and business owner with over a decade of experience in sales, customer service, and operations management. Proven ability to build and manage successful businesses across automotive, electronics, and wholesale industries. Strong communicator, fast learner, and highly skilled in building relationships, negotiating, and driving revenue.

Professional Experience

Owner / Operator – Car Dealership (2021 – 2023)

- Owned and managed day-to-day operations of a car dealership
- Handled vehicle sales, pricing, and customer negotiations
- Built strong customer relationships to drive repeat business and referrals
- Managed inventory, purchasing, and documentation

Owner – Electronics & Cell Phone Business (2012 – 2022)

- Founded and operated a retail business specializing in electronics and mobile devices
- Delivered high-volume sales through strong product knowledge and customer service
- Managed purchasing, pricing, and vendor relationships
- Built long-term customer loyalty through personalized service

Owner – Wholesale Business (2022 – Present)

- Operate a wholesale business focused on sourcing and distributing products
- Manage client relationships, order fulfillment, and logistics
- Negotiate pricing with suppliers and customers to maximize profitability
- Oversee daily operations and business growth strategies

Key Skills

- Sales & Negotiation
- Customer Service & Relationship Building
- Business Operations & Management
- Communication & Interpersonal Skills
- Fast Learner & Adaptable
- Inventory & Vendor Management

Education

High School Diploma

**CITY OF CLIFTON
BUDGET PRESENTATION
DECISION 2026**

List of Attachments

1. Memo to the City Council
2. Various DLGS Local Finance Notices related to the 2026 budget year
3. Current Fund – Budget Revenue Details for 2025 and 2026
4. Current Fund – Budget Appropriation Details for 2025 and 2026
5. Utility Fund- Budget Revenue Details for 2025 and 2026
6. Utility Fund – Budget Appropriation Details for 2025 and 2026

Memo to the City Council

To: City Council

From Joe Monzo, Interim CFO

Date: January 12, 2026

Re: 2026 Municipal Budget

The 2024 and 2025 Budgets in Review

The 2024 budget was introduced on June 18th, 2024, and adopted on July 16th, 2024. That budget was a 3.37% increase in appropriations from the 2023 budget. The resulting local tax levy was an increase of 4.6 cents, or 2.82 %

The 2025 budget was introduced on July 7th, 2025, and adopted on September 17th, 2025. That budget was a 2.33 % increase in appropriations from the 2024 budget. The resulting local tax levy was an increase of 6.6 cents, or 3.9 %

In 2024 and 2025 the budget for the City of Clifton was the 16th largest budget in the state. That is in the top 3 of the state.

The introduction and adoption dates in 2024 and 2025 were both after the (extended) statutory deadlines. The delay in the process of introduction and adoption puts a tremendous strain on the resources of the organization.

The chart below indicates the major cost of drivers of the 2025 budget. This was one of the details in the report I prepared last year, at your request.

	<u>2025</u>	<u>% to Total</u>
Debt Service	7,365,000.00	5.5%
Pension (PFRS,PERS,DCRP)	15,534,620.00	11.7%
Insurances(Group, Comp, General)	24,630,000.00	18.5%
Salaries (inc FICA)	58,854,847.00	44.2%
RUT	5,500,000.00	4.1%
Solid Waste	9,650,000.00	7.2%
Utilities	3,260,000.00	2.4%
Vehicle Leasing	500,000.00	0.4%
Departmental Operations (this may include contractual items like audit, maintenance contracts)	<u>7,841,303.00</u>	5.9%
Budget (Less Grants and Library)	133,135,770.00	100.0%

The 2026 Budget Timelines

The statutory introduction and adoption dates have been permanently extended by a recent change in the law. They are March 30 and April 30, respectively.

2026 Current Fund Budget Highlights and Headlines

Below is the chart for the initial 2026 appropriations that comprise this discussion.

	<u>2026</u>	<u>% to Total</u>	<u>2026 vs 2025</u>
Debt Service	7,265,905.00	5.1%	(99,095.00)
Pension (PFRS,PERS,DCRP)	14,929,357.00	10.5%	(605,263.00)
Insurances(Group, Comp, Gene	31,050,000.00	21.8%	6,420,000.00
Salaries (inc FICA)	61,247,751.00	43.0%	4,378,903.00
RUT	6,000,000.00	4.2%	500,000.00
Solid Waste	10,990,000.00	7.7%	410,000.00
Utilities	3,475,000.00	2.4%	215,000.00
Vehicle Leasing	375,000.00	0.3%	(125,000.00)
Departmental Operations (this may include contractual items like audit, maintenance contracts)	<u>7,213,203.00</u>	5.1%	(628,100.00)
Budget (Less Grants and Library)	142,546,216.00	100.0%	

APPROPRIATIONS

Salaries and Wages

The allocations for wages assigned to each department are not finalized. The calculations of the various departments will take another week or so. There are some unions that already have settled 2026 contracts and some that have not.

For the purposes of initial budget discussions, I have assumed a total increase of \$ 3.5 Million. That is approximately a 6 % increase over the total 2025 budgeted salaries (exclusive of the UCC dept, which is no longer included in the budget)

Pension

Each local unit (municipality, county, authority, fire district, school) is required to make an annual contribution to the NJ managed pension systems. In Clifton that is the PERS (Public Employees Retirement System) and PFRS (Police and Fire Retirement System).

The annual appropriation is calculated (by the Div of Pensions) by using the reported earnings from two years prior and applying the state determined, actuarially calculated rate that is required for that year.

This is a recap of the last three years of appropriations:

	<u>2024</u>	<u>State Rate</u>	<u>2025</u>	<u>State Rate</u>	<u>2026</u>	<u>State Rate</u>
PERS	2,758,878	17.61%	2,733,296	17.11%	2,742,598	16.36%
PFRS	11,660,901	36.54%	12,726,324	37.00%	12,111,759	36.75%

The state rate is essentially what the Div of Pensions and Benefits determines the local contribution on behalf of the municipality should be based on actuarial data.

PERS members contribute 7.5% of their salary to the pension system, while the township contributes 16.36%. PFRS members contribute 10% of their salary to the pension system, while the township contributes 36.75 %.

The member rate has not changed for many years. The state rate changes every year.

Debt Service

The city has debt service obligations (principal and interest) on bond (long term debt) and note (short term debt) issues that have been used to fund capital projects.

The city currently has seven (7) outstanding serial bonds issues that mature over time.

- 2014 Issue- matures in 2026
- 2016 Issue - matures in 2026
- 2016 Issue - matures in 2027
- 2018 Issue - matures in 2025
- 2021 Issue - matures in 2035
- 2021 Issue - matures in 2027
- 2025 Issue - matures in 2036

The city also has two Green Acres Loans that mature over time.

- 2010 Issue- matures in 2030
- 2017 Issue- matures in 2037

The City has one outstanding bond anticipation note that will mature on August 27, 2026. That note will either be rolled over for another year or converted to long term financing

The city has one special emergency note (for the revaluation) that will mature on August 27, 2026

This is a recap of the last three years of appropriations.

<u>2024</u>	<u>2025</u>	<u>Inc %</u>	<u>Inc \$\$</u>	<u>2026</u>	<u>Inc %</u>	<u>Inc \$\$</u>
7,340,000	7,365,000	25,000	0.34%	7,265,905	(99,095)	-1.35%

The chart below indicates the debt service from 2026 through 2037. This is only for existing debt issues. Any future debt issues would impact this schedule.

**City of Clifton
County of Passaic, New Jersey**

OUTSTANDING DEBT SERVICE (AS OF DECEMBER 31, 2025)

General Improvement

Fiscal Year Ending 12/31	BREAKDOWN BY TYPE OF DEBT								
	AGGREGATE BONDS ONLY			AGGREGATE LOANS ONLY			AGGREGATE NOTES ONLY*		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2026	5,236,036	1,566,168	6,802,203	66,828	13,600	80,427		299,167	299,167
2027	4,875,000	1,412,375	6,287,375	68,171	12,257	80,428			
2028	4,200,000	1,218,675	5,418,675	69,541	10,886	80,427			
2029	4,340,000	1,055,275	5,395,275	70,940	9,489	80,428			
2030	4,640,000	932,875	5,572,875	59,929	8,063	67,992			
2031	4,850,000	803,275	5,653,275	48,572	6,982	55,554			
2032	5,040,000	667,700	5,707,700	49,548	6,006	55,554			
2033	5,065,000	527,325	5,592,325	50,544	5,010	55,554			
2034	5,125,000	385,038	5,510,038	51,560	3,994	55,554			
2035	5,270,000	240,275	5,510,275	52,596	2,958	55,554			
2036	2,265,000	90,600	2,355,600	53,654	1,901	55,554			
2037				54,732	822	55,554			
2038									
Total:	\$50,906,036	\$8,899,580	\$59,805,616	\$696,615	\$81,968	\$778,584	\$0	\$299,167	\$299,167

Solid Waste Removal

The city is in the 1st extension year with Suburban Waste, so essentially year 4 of a potential 5-year contract. Suburban Waste does the pickup and disposal of all solid waste. The city is actively looking to improve the way it provides this service. A subject matter expert has been retained to accomplish that. No changes to service will take effect until 2027. In addition, the city has a contract with Andrew Flochart to dispose of vegetative waste

This is a recap of the last three years of appropriations.

<u>2024</u>	<u>2025</u>	<u>Inc %</u>	<u>Inc \$\$</u>	<u>2026</u>	<u>Inc %</u>	<u>Inc \$\$</u>
9,050,000	9,650,000	600,000	6.63%	10,060,000	410,000	4.25%

Vehicle Leases

The city has a contract with Enterprise Leasing to lease its municipal fleet. There are currently 67 cars in the lease program.

Below is the fleet list of the Enterprise leased units.

The last few columns include:

- Current Market Value – The appraised value of the vehicle in our system.
- Current RBV – The outstanding principal balance.
- Current Equity Position – The difference between the Market Value and RBV, representing the equity if the vehicle were turned in today.

The Enterprise approach is to replace units at the optimal time to maximize equity. This equity can then be applied toward funding new lease payments. By replacing vehicles strategically, they can reduce overall fleet costs, create a self-funding cycle, and help stabilize the fleet budget to avoid fluctuations over time.

Based on a decision of the council the account is in dormant status. That means that Enterprise is not actively seeking to manage the needs of the fleet, they are just providing the vehicles, and we are paying for the lease obligations.

This is a recap of the last three years of appropriations.

<u>2024</u>	<u>2025</u>	<u>Inc %</u>	<u>Inc \$\$</u>	<u>2026</u>	<u>Inc %</u>	<u>Inc \$\$</u>
800,000	500,000	(300,000)	-37.50%	375,000	(125,000)	-25.00%

The chart below is a list of the current leased vehicles with the monthly and annual required payments for 2026.

Year	Make	Model	Series	Monthly Payment	Customer Unit ID	Vehicle Type	Current Market Value	Current RBV (remaining principal)	Current Equity Position
2019	t	Suburban	Fleet 4x4	\$186.90	Control	Full Size SUV	\$21,088.00	\$1,209.14	\$19,878.86
2019	t	Suburban	Fleet 4x4	\$186.82	Control	Full Size SUV	\$21,088.00	\$1,208.93	\$19,879.07
2020	Dodge	Durango	Wheel Drive	\$30.01	Building Dept	Full Size SUV	\$19,750.00	\$400.94	\$19,349.06
2021	Jeep	Compass	Sport 4dr 4x4	\$72.93	Building Dept	SUV	\$14,088.00	\$965.18	\$13,122.82
2021	Jeep	Compass	Sport 4dr 4x4	\$74.61	Building Dept	SUV	\$13,013.00	\$984.58	\$12,028.42
2021	Jeep	Compass	Sport 4dr 4x4	\$73.44	Building Dept	SUV	\$14,388.00	\$971.03	\$13,416.97
2021	Dodge	Durango	Wheel Drive	\$480.47	Building Dept	Full Size SUV	\$22,988.00	\$1,271.35	\$21,716.65
2019	Ford	Chassis	Regular Cab	\$904.38	DPW	Cab Chassis	\$10,768.00	\$2,898.40	\$7,869.60
2019	Ford	F-350	Crew Cab 8 ft.	\$182.42	DPW	1 Ton Pickup	\$23,700.00	\$1,210.96	\$22,489.04
2019	Ford	F-350	Crew Cab 8 ft.	\$185.30	DPW	1 Ton Pickup	\$24,475.00	\$1,210.96	\$23,264.04
2019	Ford	F-350	Regular Cab 8	\$161.77	DPW	1 Ton Pickup	\$19,763.00	\$1,087.56	\$18,675.44
2019	Ford	F-250	Super Cab 8 ft.	\$128.97	DPW	3/4 Ton Pickup	\$18,500.00	\$992.94	\$17,507.06
2019	Ford	F-250	Crew Cab 6.75	\$161.33	DPW	3/4 Ton Pickup	\$23,113.00	\$894.73	\$22,218.27
2019	Ford	F-250	Super Cab 8 ft.	\$128.97	DPW	3/4 Ton Pickup	\$20,150.00	\$992.94	\$19,157.06
2019	Ford	F-350	Crew Cab 8 ft.	\$185.30	DPW	1 Ton Pickup	\$24,150.00	\$1,210.96	\$22,939.04
2019	Ford	Chassis	Regular Cab	\$135.07	DPW	Cab Chassis	\$20,923.00	\$911.71	\$20,011.29
2023	Dodge	Durango	Wheel Drive	\$842.32	DPW	Full Size SUV	\$25,713.00	\$32,459.80	(\$6,746.80)
2021	Jeep	Compass	Sport 4dr 4x4	\$70.95	Engineering	SUV	\$5,813.00	\$944.76	\$4,868.24
2024	t	Equinox	All-Wheel Drive	\$573.73	Engineering	SUV	\$19,938.00	\$23,282.31	(\$3,344.31)
2024	t	Equinox	All-Wheel Drive	\$581.23	Engineering	SUV	\$17,113.00	\$23,979.60	(\$6,866.60)
2024	t	Equinox	All-Wheel Drive	\$581.23	Engineering	SUV	\$17,113.00	\$23,979.60	(\$6,866.60)
2024	t	Equinox	All-Wheel Drive	\$594.35	Engineering	SUV	\$19,413.00	\$24,106.97	(\$4,693.97)
2019	Ford	F-150	SuperCrew	\$141.91	Prevention	1/2 Ton Pickup	\$19,900.00	\$1,269.48	\$18,630.52
2019	Ford	F-150	SuperCrew	\$141.91	Prevention	1/2 Ton Pickup	\$20,475.00	\$1,269.48	\$19,205.52
2019	Jeep	Compass	Sport 4dr 4x4	\$64.09	Health Dept	SUV	\$9,775.00	\$496.26	\$9,278.74
2020	Dodge	Durango	Wheel Drive	\$30.01	Health Dept	Full Size SUV	\$7,750.00	\$400.97	\$7,349.03
2021	Dodge	Durango	Wheel Drive	\$494.43	Health Dept	Full Size SUV	\$21,263.00	\$1,764.03	\$19,498.97
2023	Ford	Cargo	Wheel Drive	\$980.07	Health Dept	Van	\$25,613.00	\$37,955.44	(\$12,342.44)
2024	Ford	Explorer	Base 4dr 4x4	\$734.07	Health Dept	SUV	\$27,338.00	\$32,081.15	(\$4,743.15)
2024	Ford	Explorer	Base 4dr 4x4	\$734.07	Health Dept	SUV	\$27,338.00	\$32,081.15	(\$4,743.15)
2024	t	Equinox	All-Wheel Drive	\$594.35	Health Dept	SUV	\$19,413.00	\$24,126.14	(\$4,713.14)
2024	t	Equinox	All-Wheel Drive	\$573.73	Health Dept	SUV	\$16,488.00	\$23,282.31	(\$6,794.31)
2024	t	Equinox	All-Wheel Drive	\$581.86	Health Dept	SUV	\$16,688.00	\$24,402.50	(\$7,714.50)
2024	t	Equinox	All-Wheel Drive	\$588.66	Housing Dept	SUV	\$19,413.00	\$23,879.09	(\$4,466.09)
2024	t	Equinox	All-Wheel Drive	\$594.35	Housing Dept	SUV	\$19,413.00	\$24,126.14	(\$4,713.14)
2024	t	Equinox	All-Wheel Drive	\$581.86	Housing Dept	SUV	\$19,688.00	\$24,402.50	(\$4,714.50)
2024	t	Equinox	All-Wheel Drive	\$594.82	Housing Dept	SUV	\$19,413.00	\$23,391.06	(\$3,978.06)
2024	t	Equinox	All-Wheel Drive	\$594.35	Housing Dept	SUV	\$19,688.00	\$24,126.14	(\$4,438.14)
2024	t	Equinox	All-Wheel Drive	\$594.82	Housing Dept	SUV	\$19,413.00	\$23,391.06	(\$3,978.06)
2024	t	Equinox	All-Wheel Drive	\$594.82	Housing Dept	SUV	\$19,413.00	\$23,391.06	(\$3,978.06)
2024	t	Equinox	All-Wheel Drive	\$594.35	Housing Dept	SUV	\$19,413.00	\$24,126.14	(\$4,713.14)
2019	Ford	Transit-150	Pass-Side	\$120.84	Outreach	Passenger Van	\$19,538.00	\$704.59	\$18,833.41
2024	t	Trax	Wheel Drive	\$462.87	Outreach	SUV	\$16,438.00	\$18,525.27	(\$2,087.27)
2024	t	Trax	Wheel Drive	\$484.77	Outreach	SUV	\$17,500.00	\$20,242.90	(\$2,742.90)
2024	t	Trax	Wheel Drive	\$442.09	Outreach	SUV	\$16,938.00	\$17,470.73	(\$532.73)
2020	Dodge	Durango	Wheel Drive	\$30.01	Police Dept	Full Size SUV	\$7,936.00	\$401.04	\$7,534.96
2024	t	Malibu	Sedan	\$551.53	Police Dept	Mid-Size Sedan	\$16,313.00	\$24,219.34	(\$7,906.34)
2024	t	Malibu	Sedan	\$559.75	Police Dept	Mid-Size Sedan	\$16,313.00	\$24,898.72	(\$8,585.72)
2024	t	Malibu	Sedan	\$558.97	Police Dept	Mid-Size Sedan	\$16,313.00	\$24,541.47	(\$8,228.47)
2024	t	Malibu	Sedan	\$558.05	Police Dept	Mid-Size Sedan	\$16,313.00	\$24,501.33	(\$8,188.33)
2024	t	Malibu	Sedan	\$551.53	Police Dept	Mid-Size Sedan	\$16,313.00	\$24,219.34	(\$7,906.34)
2024	t	Malibu	Sedan	\$558.97	Police Dept	Mid-Size Sedan	\$16,313.00	\$24,541.47	(\$8,228.47)
2024	t	Malibu	Sedan	\$550.59	Police Dept	Mid-Size Sedan	\$16,313.00	\$24,179.27	(\$7,866.27)
2024	t	Malibu	Sedan	\$558.05	Police Dept	Mid-Size Sedan	\$16,313.00	\$24,501.33	(\$8,188.33)
2024	t	Malibu	Sedan	\$558.97	Police Dept	Mid-Size Sedan	\$16,313.00	\$24,541.47	(\$8,228.47)
2024	t	Malibu	Sedan	\$559.75	Police Dept	Mid-Size Sedan	\$16,313.00	\$24,898.72	(\$8,585.72)
2019	t	2500	Drive	\$74.73	Recreation	Passenger Van	\$19,125.00	\$772.22	\$18,352.78
2019	Ford	Transit-350	Pass-Side	\$91.76	Recreation	1 Ton Cargo Van	\$21,025.00	\$611.11	\$20,413.89
2023	Ford	Cargo	Wheel Drive	\$980.07	Recreation	Van	\$29,188.00	\$37,955.44	(\$8,767.44)
2023	Ford	Cargo	Wheel Drive	\$980.07	Recreation	Van	\$29,188.00	\$37,955.44	(\$8,767.44)
2023	Chrysler	Pacifica	Wheel Drive	\$800.21	Recreation	Minivan	\$24,200.00	\$30,535.43	(\$6,335.43)
2023	Chrysler	Pacifica	Wheel Drive	\$800.21	Recreation	Minivan	\$24,200.00	\$30,535.43	(\$6,335.43)
2024	t	Equinox	All-Wheel Drive	\$581.86	Tax Assessor	SUV	\$19,413.00	\$24,402.50	(\$4,989.50)
2024	t	Equinox	All-Wheel Drive	\$581.23	Tax Assessor	SUV	\$19,413.00	\$23,979.60	(\$4,566.60)
2024	t	Equinox	All-Wheel Drive	\$581.23	Tax Assessor	SUV	\$19,688.00	\$23,979.60	(\$4,291.60)
2024	t	Equinox	All-Wheel Drive	\$588.66	Tax Assessor	SUV	\$19,688.00	\$23,879.09	(\$4,191.09)

monthly
annual

\$30,079.66
\$360,955.92

Utilities

It is no secret that the prices of utility provided services have increased in the past several years. The city is not immune to those increases. The City includes the cost of the following in the Utilities of the current Fund budget.

- Electricity
- Street Lighting
- Telephone (includes all municipal building telephone service, wireless, cell phones and internet service)
- Fuel Oil
- Gasoline

This is a recap of the last three years of appropriations.

<u>2024</u>	<u>2025</u>	<u>Inc %</u>	<u>Inc \$\$</u>	<u>2026</u>	<u>Inc %</u>	<u>Inc \$\$</u>
3,150,000	3,260,000	110,000	3.49%	3,475,000	215,000	6.60%

Insurance

Group Health

The city uses a trust fund to record all the transactions related to the management of its' group health plans.

The city has a combination of premium and self-insured products for its employees.

- For prescription the city is premium based through Benecard RX.
- For medical the city utilizes a broker (Braven Health) to administer the major medical claims, and another broker (MarshMcLennan) manages all of the medical programs. Also, for medical the city buys a stop loss policy.
- For dental the city is premium based through Delta Dental.

Marsh is responsible for providing an estimate of the medical claims for this coming year.

The revenue that is used to support the trust fund comes from a variety of sources.

- Budget contributions from the current fund
- Budget contributions from the utility fund
- Budget contributions from the library budget
- Budget contributions from the UCC Trust Fund (new for 2026)
- Active and Retired Employee Chapter 78 Contributions
- Any stop loss excess recoveries

The spreadsheet below is a summary of the last several years of activity in the trust as well as the expected 2026 budget contributions and expenses.

This trust will need a significant increase in contributions from the current, utility, library and UCC Trust fund budgets just to get it to a level close to \$ 200,000 by the end of 2026.

The claims in this fund are volatile and even with these recommended increases in contributions achieving a positive balance at year end is tenuous.

This is a significant budget driver in the 2026 budget. The balance in the trust fund has declined 73 % since the end of 2020 as the contributions have not kept pace with the expenses.

FUND 21 GROUP HEALTH INSURANCE		
HISTORICAL REFERENCE		
12/31/2020		10,953,191.00
2021 Receipts		25,022,878.00
2021 Disbursements		<u>(26,063,310.00)</u>
12/31/2021		9,912,759.00
2022 Receipts		25,786,474.00
2022 Disbursements		<u>(28,625,840.00)</u>
12/31/2022		7,073,393.00
2023 Receipts		28,672,820.00
2023 Disbursements		<u>(30,582,951.00)</u>
12/31/2023		5,163,262.00
2024 Receipts		26,482,093.00
2024 Disbursements		<u>(28,784,724.00)</u>
12/31/2024		<u>2,860,631.00</u>

1/1/25 Balance	<u>Vendor</u>	<u>Notes</u>	2,860,031.00
<u>2025 Revenue</u>			
Current Fund Contribution			22,000,000.00
Sewer Fund Contribution			456,299.00
Library Contribution			440,893.00
Chapter 78 Employee			3,567,978.00
Chapter 78 Retirees			810,388.00
Stop Loss			455,828.00
Other CDBG Reimbursements			78,094.00
Othe Section 8 Reimbursements			40,564.00
<u>2025 Expenses</u>			
<u>Admin Costs</u>			
Braven	Retiree Medical		(93,180.00)
Delta Dental	Group and Buy up Dental		(361,108.00)
Horizon BC BS	Major Medical-		(463,981.00)
Federal ACA Expenses			(6,239.00)
<u>Premiums</u>			
SunLife Assurance	Stop Loss for Med Insurance		(3,302,942.00)
Benecard	RX		(6,643,167.00)
Symetra	Life Insurance		(22,246.00)
<u>Claims</u>			(18,003,762.00)
Estimated 12/31/25 Trust Balance			<u>1,813,450.00</u>

2026 Budget**Revenue**

Current Fund Contribution	25,750,000.00
Sewer Fund Contribution	600,000.00
Library Contribution	500,000.00
UCC Trust Contribution	250,000.00
Chapter 78 Employee	3,800,000.00
Chapter 78 Retirees	875,000.00
Stop Loss	400,000.00
Other CDBG Reimbursements	75,000.00
Othe Section 8 Reimbursements	40,000.00

Expenses**Admin Costs**

Braven Health	Major Medical	(116,579.00)
Marsh	Major Medical-	(123,708.00)

Premiums

SunLife Assurance	Stop Loss for Med Insurance	(2,875,640.00)
Delta Dental	Group and Buy up Dental	(515,144.00)
Horizon BCBS	Major Medical-	(551,166.00)
Benecard	RX	(7,609,253.00)

Claims

Medical	(22,116,135.00)
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Estimated 12/31/26 Trust Fund Balance	<u>195,825.00</u>
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Workers' Compensation

The city uses a trust fund to record all the transactions relative to the management of its' workers compensation program.

The city buys an excess policy and pays a broker (Acrisure) to administer the workers compensation program. In addition, Bergen Risk (a division of Acrisure) processes all the workers' comp claims.

The chart below shows the history of the trust fund from 2021. The trust fund balance has steadily declined from a high at the end of 2023 of \$ 2,052,299 to the low of \$ 12,798 at the end of this year.

This trust will need a significant increase in contributions from the current and utility budgets just to get it to a level above \$ 100,00 by the end of 2026.

FUND 28 WORKERS COMP TRUST FUND

<u>HISTORICAL REFERENCE</u>	
12/31/2020	815,379.00
2021 Receipts	1,498,700.00
2021 Disbursements	<u>(1,044,754.00)</u>
12/31/2021	1,269,325.00
2022 Receipts	1,672,142.00
2022 Disbursements	<u>(1,212,817.00)</u>
12/31/2022	1,728,650.00
2023 Receipts	1,136,663.00
2023 Disbursements	<u>(813,014.00)</u>
12/31/2023	2,052,299.00
2024 Receipts	372,640.00
2024 Disbursements	<u>(1,348,418.00)</u>
12/31/2024	<u>1,076,521.00</u>

1/1/25 Balance	<u>Vendor</u>	1,076,521.00
<u>2025 Revenue</u>		
Current Fund Contribution		180,000.00
Sewer Fund Contribution		115,000.00
Refunds		10,845.00
<u>2025 Expenses</u>		
Premiums	Acrisure	(178,457.00)
Admin Costs	Acrisure	(125,631.00)
Claims	Bergen Risk	<u>(1,065,550.00)</u>
Estimated 12/31/25 Trust Balance		<u>12,728.00</u>

<u>2026 Budget</u>		
<u>2026 Revenue</u>		
Current Fund Contribution		1,300,000.00
Swer Fund Contribution		200,000.00
<u>2026 Expenses</u>		
Premiums	Acrisure	(180,000.00)
Admin Costs	Acrisure	(122,376.00)
Estimated Claims	Bergen Risk	(1,100,000.00)
Estimated 12/31/26 Trust Balance		<u>110,352.00</u>

General Liability

The city uses a trust fund to record all of the transactions relative to the management of its' general liability program.

The City buys several policies and pays a broker (Acrisure) to administer the program. In addition, Bergen Risk (a division of Acrisure) processes all general liability claims.

The chart below shows the history of the trust fund from 2021. The trust fund balance has been increasing, however, there will be a decrease as of the end of the year.

This trust fund will need a slight increase (I recommend the Utility Fund) in order to maintain an expected year end 2026 trust fund balance of close to \$ 900,000

FUND 27 GENERAL LIABILITY TRUST FUND

<u>HISTORICAL REFERENCE</u>	
12/31/2020	219,096.00
2021 Receipts	2,673,092.00
2021 Disbursements	<u>(2,131,969.00)</u>
12/31/2021	760,219.00
2022 Receipts	2,577,626.00
2022 Disbursements	<u>(3,321,818.00)</u>
12/31/2022	16,027.00
2023 Receipts	3,816,030.00
2023 Disbursements	<u>(3,944,728.00)</u>
12/31/2023	(112,671.00)
2024 Receipts	7,187,850.00
2024 Disbursements	<u>(5,654,743.00)</u>
12/31/2024	<u>1,420,436.00</u>

1/1/25 Balance	<u>Vendor</u>	<u>Notes</u>	1,420,436.00
<u>2025 Revenue</u>			
Current Fund Contribution			2,000,000.00
Sewer Fund Contribution			27,800.00
<u>Refunds</u>			
Self Ins			5,625.00
Outside Subro			760,870.00
Ins Claim Paymemts			164,244.00
Insurance Settlements			350,000.00
<u>2025 Expenses</u>			
<u>Premiums</u>			
Commercial			(699,610.00)
Public Entity			(646,586.00)
Pollution Legal			(43,815.00)
Excess			(458,750.00)
Cyber			(35,151.00)
Underground Storage Tanks			(10,350.00)
Ambulance			(11,241.00)
Public Official (CTC)			(2,650.00)
Crime Risk			(8,538.00)
Addition of Fire Truck			(3,759.00)
Public Official (CFO)			(2,350.00)
<u>Other</u>			
Admin Costs	Acrisure		(27,400.00)
Legal			(2,016.00)
Deductables			(28,428.00)
Repairs			(94,158.00)
Claims	Bergen Risk		<u>(1,163,876.00)</u>
Estimated 12/31/25 Trust Balance			<u>1,490,297.00</u>

2026 Revenue

Current Fund Contribution	2,000,000.00
Sewer Fund Contribution	100,000.00

Refunds (Estimated)

Self Ins	5,000.00
Outside Subro	400,000.00
Ins Claim Paymemts	100,000.00
Insurance Settlements	300,000.00

2026 Expenses**Premiums**

Liability	Obsidian	(1,250,000.00)
Property, Auto , PD	Selective	(906,374.00)
Pollution Legal	Chubb	(106,072.00)
Cyber		(37,000.00)
Underground Storage Tanks		(10,250.00)
Public Official		(3,600.00)
Crime Risk		(8,600.00)

Other

Admin Costs	Acrisure	(33,350.00)
Legal		(5,000.00)
Deductables		(30,000.00)
Repairs		(100,000.00)
Claims	Bergen Risk	(1,000,000.00)

Estimated 12/31/26 Trust Balance	905,051.00
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Capital

The capital improvement fund balance as of the end of 2025 is \$ 280,000. That balance is used for the required 5% down payment on bond ordinances. The city can do ordinances up to \$ 5.6M, using that \$ 280,000 as the downpayment. This would not require any further 2026 budget appropriation.

I am recommending that an ordinance be considered in January for 10 police cars for a total of \$ 800,000. That would leave \$ 4.8M of potential capital improvements for 2026 or beyond.

I am recommending that no appropriation be made from the 2026 operating budget for capital expenses and that any capital ordinances use the existing down payment funds that are available.

The manager and I are reviewing the departmental capital requests and will bring a recommended list to the council later.

Reserve for Uncollected Taxes (RUT)

The municipality is responsible for billing the taxes to support municipal operations as well as the school district, and the county.

The tax levies that are needed for the school and county must be remitted to them in full, 100% of what their budgets require. The county taxes are remitted to them quarterly (Feb 15, May 15, Aug 15 and Nov 15). School taxes are remitted to them monthly.

However, the city does not collect 100% of the taxes that are billed. The difference between that and 100% must be appropriated in the current fund as the RUT.

There are two ways to calculate what the appropriation level will be for any given budget year.

1. By applying an estimated collection rate to the current years billed taxes
2. Use a flat amount that is more than what the calculation would yield.

The city has used the second method for many years. This method has produced excess revenue from the collection of taxes because it was always greater than what was minimally required. The amount that has been used is \$ 5.5 Million.

However, as the school, county and municipal budgets have grown this flat amount is no longer sufficient. The minimum calculable amount is approximately \$ 6 Million. So, the appropriation will be increased to this amount for 2026.

REVENUES (non-current years taxes)

The actual collection of 2025 budgeted revenues generated \$ 2.986 Million of excess revenue.

- Current taxes accounted for \$ 1.288 Million
- Delinquent taxes accounted for \$ 1.171 Million
- Court \$ 1.162 Million
- Interest earnings were \$ 900,000 less than anticipated

For the anticipation of revenues in the 2026 budget it is important to remember the 'golden rule' of NJ municipal budgeting. The budget cannot anticipate a greater revenue than what was collected in the prior year, with some exceptions:

- Fund Balance (maximized by the amount available at year end)
- Grants
- Shared services
- Revenue supported by a rate increase (adopted and implemented)
- Revenue supported by a contract
- Revenue supported by an actual collection prior to budget introduction
- Delinquent taxes (maximized based on a year-end calculation, which has not been calculated yet)
- Current year's taxes (maximized based on the state-imposed tax levy cap)

The initial 2026 budget includes the following revenues of interest

- **Fund Balance**-using \$ 10 Million of the estimated \$ 11.290 Million available. This is greater than what I am comfortable using. However, there are several revenue producing projects that the council is considering. These would replenish much of the fund balance since they would not be included as anticipated revenue.
- **Pension offset contributions** from the sewer utility, library and UCC trust fund budgets. That total is \$ 538,000
- **General Capital surplus**- In 2025 the council cancelled \$ 4 Million of funded ordinances. That is available to use as revenue. I recommend using half of that in this budget. The remainder would be used judiciously over the next several years to offset debt service.
- **Reserve for debt service**- the city collected a premium on a note sale in 2025 for \$ 989,000. I recommend using \$ 250,000 in this budget. The remainder would be used judiciously over the next several years to offset debt service.
- **Delinquent taxes**- until the statutory calculation is completed, I recommend anticipating \$ 3 Million as a placeholder.

OTHER MATTERS

Net Taxable Value

The Net taxable value increased \$ 17,979,480, an increase of less than half of 1%. The net taxable value of the properties in the city is now \$ 5,407,183,919.

A tax point or One penny on the tax rate is now worth \$ 540,718.

That means that in order to reduce the tax rate one penny a combination of additional anticipated revenue or a decrease in appropriations is needed

Ex. To reduce the tax rate 5 cents - \$ 2.7 Million; 10 cents \$ 5.4 Million and so on

Conclusions and recommendations

This version of the current fund budget looked to:

- fund all statutory, contractual and operationally required expenses to manage and support the City during 2026.
- maintain the existing labor force
- all department operating expenses would be frozen at 2025 levels.
- For calculation purposes a 6 % increase over 2025 budgeted salaries would be used. This is approximately \$ 3.5 Million
- All 2026 anticipated revenues would be anticipated at or near the 2025 collection levels except for:
 - Fund Balance- in this scenario the budget would use \$ 10 Million of the available \$ 11.290 Million. The 2025 budget used \$ 10 Million of the available \$ 15 Million.
 - Delinquent Taxes- using \$ 3 Million as a placeholder until the statutory calculation is completed.
 - The debt service offsets from general capital discussed above. (Total is \$ 2,250,000)
 - The pension offsets from the utility, library and UCC budgets (Total is \$ 538,000)

In this presentation the budget calculates to a property tax increase 16 cents. This is statutorily permissible due to the use of the exclusions permitted for the 1977 spending cap and the 2010 levy cap.

For the average residential home, valued at \$ 181,000, that would be an annual increase of \$ 289.

2026 Sewer Utility Fund Budget Highlights and Headlines

- The Sewer Utility finished the year with a fund balance of \$ 1.827 Million, an increase of \$ 76,000.
 - The 2026 budget is expected to use \$ 1.2 Million to support the budget
- The largest expense is the payment to the Passaic Valley Sewer Commission. They have provided us with a 7.93% increase in our payments to them, bringing the appropriation close to \$ 9.4 Million. That is a \$ 730,000 increase.
- The debt service for the utility will be \$ 2,226,080.
- The expected contributions to the three insurances trust will increase from \$ 600,000 to \$ 900,000.

The Total operating budget for the Sewer Utility is expected to be \$ 14,456,678, an increase of \$ 930,858.

Thank you

Joe Monzo
Interim Chief Financial Officer

Various DLGS Local Finance Notices related to the 2026 budget year

Local Finance Notice

LFN 2025-14

October 07, 2025

Philip D. Murphy
Governor

Tahesha L. Way
Lt. Governor

Jacquelyn A. Suárez
Commissioner

Michael F. Rogers
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Distribution

Administrators/Managers

Municipal & County CFOs

Municipal Clerks

Clerks – Boards of County
Commissioners

Calendar Year 2026 Municipal & County Budget Cap Information

This Local Finance Notice addresses issues related to CY 2026 Municipal and County Budgets and the 1977 and 2010 cap laws. It includes information on the 1977 cap law Cost of Living Adjustment (COLA, formerly called Index Rate) and the use of the COLA ordinance (resolution) and Group Health Insurance increase thresholds.

Cost of Living Cap Adjustment

An annual COLA is authorized under the original 1977 budget cap law, currently reflected as N.J.S.A. 40A:4-45.1a. Current law affecting municipal and county budgets requires compliance with both the 1977 cap law and the 2010 levy cap law.

Under the 1977 cap law, the Director of the Division of Local Government Services must promulgate the COLA, which is based on the Implicit Price Deflator for State and Local Governments calculated by the U.S. Department of Commerce, Bureau of Economic Analysis.

The COLA for CY 2026 budgets is **two percent (2%)**. Pursuant to N.J.S.A. 40A:4-45.2, “municipalities and counties shall be prohibited from increasing their final appropriations by more than 2.5%...” unless action is taken by the governing body to increase their final appropriations, subject to the cap to the statutorily permitted three and a half percent (3.5%). In the case of counties, the increase applies to the property tax levy, not final appropriations.

The automatic increase to the 1977 cap law base is 2%, which is the statutory maximum, except that the governing body may pass a COLA ordinance increasing the cap base by 3.5%.

A municipality may, by ordinance, or a county, by resolution, increase the COLA percentage up to 3.5% [N.J.S.A. 40A:4-45.14(b)] or bank (for up to two years) the difference between its final appropriation, subject to the cap, and 3.5%. Cap banking is not automatic. A single ordinance or resolution can be used to accomplish both activities: increasing appropriations and banking any unappropriated balance. Cap bank balances from 2024 and 2025 are available for use in 2026. Once complete, the cap calculations for 2026 will be posted in FAST under the 2026 Introduced Budget in your portal, as well as the 2025 levy cap master file.

Using the Allowable Percentage Increase

If a governing body wants to increase its allowable percentage increase in its budget, up to 3.5%, the following steps must be taken:

1. After January 1st, and prior to the introduction and approval of the budget, an ordinance (resolution for counties) must be introduced that details the following:
 - a. The new rate (increased percentage) to be adopted; and,
 - b. The additional amount of appropriations to be added by the increase.
2. The ordinance (resolution) must be approved by a majority of the full membership of the governing body, published, and a public hearing held at least 10 days after the publication date. A certified copy of the introduced action must be filed with the Director of the Division of Local Government Services within five (5) days of its introduction.
3. The governing body may take a final vote on the action any time after the public hearing and prior to adoption of the budget. Depending on the form of government, the chief executive may veto the action in accordance with local procedures.
4. The ordinance (resolution) takes effect immediately upon passage, and a certified copy of the adopted action must be filed with the Director within five (5) days.
5. Cap increase referendums are not permitted if this option is chosen.

Group Health Insurance Exclusion

The 1977 cap law includes a cap exception for Group Health Insurance (N.J.S.A. 40A:4-45.3e). This exception is limited to the amount appropriated that is over 4% of the previous year's expenditures, but that does not exceed the State Health Benefits percentage increase. The State Health Benefits percentage increase for CY 2026 calculations is 36.2%, so the 1977 cap exception for Group Health Insurance for CY 2026 is 32.2%. The amount that is excluded from the 1977 cap will be appropriated on sheet 20.

The 2010 levy cap Group Health Insurance exclusion is for increases over 2%. Thus, for the 2010 levy cap calculation, the Group Health Insurance exclusion is based on the same 36.2% increase; therefore, the increase will be 34.2% for the CY 2026 levy cap calculation.

Both amounts are calculated in the levy cap workbook. Please use the amount from the correct workbook line for the **appropriation** cap exclusion - featured on the Health Care tab. The amount

is listed on line 34, Item 5, under Section C. The levy cap exclusion is automatically added to the workbook summary page.

One year appropriation cap exclusions approved by the Local Finance Board in 2025: The one-year cap exclusions for the following appropriations: Garbage and Trash Removal and Disposal, Liability Insurance, and Worker's Compensation Insurance will be added to the appropriation cap base for 2026. Municipalities that appropriated correct amounts outside the cap for the aforementioned purposes on sheet 20 of the budget will be allowed to add the 2025 appropriation to the 2026 cap base.

If you have any questions regarding this information, please [e-mail](#) or call the Bureau of Financial Regulation and Assistance at (609) 930-1994.

Approved: Michael F. Rogers, Director

Document	Internet Address
Municipal Budget COLA Increase Ordinance	https://www.nj.gov/dca/dlgs/resources/fiscal_docs/2026/CY_2026_COLA_Ordinance.docx

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

WHEREAS, the Local Government Cap Law, N.J.S. 40A: 4-45.1 et seq., provides that in the preparation of its annual budget, a municipality shall limit any increase in said budget up to 2% unless authorized by ordinance to increase it to 3.5% over the previous year's final appropriations, subject to certain exceptions; and,

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

WHEREAS, the (*insert the name of the governing body*) of the (*insert the name of the municipality*) in the County of (*insert the name of the county*) finds it advisable and necessary to increase its CY 2026 budget by up to 3.5% over the previous year's final appropriations, in the interest of promoting the health, safety and welfare of the citizens; and,

WHEREAS, the (*insert the name of the governing body*) hereby determines that a (*insert the rate of increase*) % increase in the budget for said year, amounting to \$ (*insert the dollar amount increase*) in excess of the increase in final appropriations otherwise permitted by the Local Government Cap Law, is advisable and necessary; and,

WHEREAS the (*insert the name of the governing body*) hereby determines that any amount authorized hereinabove that is not appropriated as part of the final budget shall be retained as an exception to final appropriation in either of the next two succeeding years.

NOW THEREFORE BE IT ORDAINED, by the (*insert the name of the governing body*) of the (*insert the name of the municipality*), in the County of (*insert the name of the county*), a majority of the full authorized membership of this governing body affirmatively concurring, that, in the CY 2026 budget year, the final appropriations of the (*insert the name of the municipality*) shall, in accordance with this ordinance and N.J.S.A. 40A: 4-45.14, be increased by (*insert the rate increase*) %, amounting to \$ (*insert the dollar amount increase*), and that the CY 2026 municipal budget for the (*insert the name of the municipality*) be approved and adopted in accordance with this ordinance; and,

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

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

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

Local Finance Notice

LFN 2025-18

December 12, 2025

Philip D. Murphy
Governor

Tahesha L. Way
Lt. Governor

Jacquelyn A. Suárez
Commissioner

Michael F. Rogers
Director

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Distribution

Municipal & County CFOs
Municipal & County
Managers/Administrators
Municipal Clerks
Clerks, Boards of County
Commissioners
Auditors

CY 2026 Budget Matters

This Notice contains important updates on the budget process for counties and calendar year municipalities. Please review the Notice carefully.

CY 2026 Budget Deadline Extension and Enforcement

As authorized by N.J.S.A. 40A:4-5.1, the Local Finance Board approved at its December meeting the statutory budget deadline revisions set forth below. These changes modify the statutory dates for introduction, adoption, and Mayor/Council Faulkner Act and related budget transmissions. The revised dates (absent referendum dates) are shown below:

Introduction and Adoption of Budget – Non-Referendum	Statutory Date	Revised Date
Mayor/Council Faulkner Act (Executive) budget transmission to governing body	1/17	2/27*
Submission of the County and Municipal Annual Financial Statement (AFS)	1/26, 2/10	3/6
Municipal introduction and approval of budget	2/10	3/31*
County introduction and approval of budget	1/26	3/31*
Municipal adoption	3/20	4/30*
County adoption	2/28	4/30*

*or the date of the next regularly scheduled meeting of the governing body.

Notwithstanding the revised dates, a budget may be adopted anytime within 10 days of receiving the Director's certification of approval of the budget.

Governing bodies may, by resolution, adopt no later than March 31, 2026, to increase temporary budget appropriations for the 2026 budget as may be necessary due to the extension.

Counties and municipalities that fail to timely adopt their budgets risk imposition of statutory penalties, up to and including a \$25-per-day fine for governing body members who willfully fail or refuse to comply with a final order of the Director. See N.J.S.A. 40A:4-84.

Municipalities are required to submit all budget-related processes and audit processes using the Financial Automation Submission Tracking (FAST) system. Current versions of budget forms and related financial documents are available for download on the Division's [FAST webpage](#). Municipalities are required to use the most up-to-date budget workbook, version 2026.0. The 2026 budget workbook contains a "data rollover" feature that will allow for the import of 2025 budget data, reducing the amount of data entry. Macros must be enabled for this functionality to execute properly. Counties must use version 2026.0 as a rollover feature has also been included. Municipalities and counties must use the newest version for the annual financial statement (AFS) workbook (2025.0) as new features have been included.

County Levy Cap Calculations - Implementing L. 2024, c.8

Counties are subject to the stricter of either the 1977 county levy cap or the 2010 property tax levy cap (i.e. the "2% cap") in any budget year. N.J.S.A. 40A:4-45.45.a(1). Counties must complete both cap calculations to determine which cap is the more restrictive. [L. 2024, c.8](#) made two key changes:

- Amending the 1977 county levy cap to state that, if a county's appropriations for debt service are less than the prior year's appropriations for debt service, then the county's maximum permissible tax levy for the current budget year shall not be reduced by the amount of the difference in appropriations for debt service between the prior year and current year; and
- If a county has a greater amount of cap bank accumulated in the less restrictive of the two caps, the county has the option to apply the amount of cap bank accumulated under the less restrictive cap to the more restrictive cap that the county must use pursuant to N.J.S.A. 40A:4-45.45.a(1).

COVID Special Emergencies

CY 2026 will be the year for the fifth and final installment to be budgeted for the deferred charges for the COVID Special Emergencies that were passed in 2020 and 2021, unless a different schedule was approved by the Local Finance Board. The deferred charge can be excluded from both the 1977 and 2010 caps. For the levy cap, include the COVID Special Emergency in the deferred charge section of the workbook.

Municipalities with Municipal Water Systems: Capital Budgets & Adequately Providing for System Needs

N.J.S.A. 58:31-7 of the [Water Quality Accountability Act \(WQAA\)](#) requires all local units with their own water system to file an annual capital improvement report (WQAA annual report) with the New Jersey Department of Environmental Protection (NJDEP) listing infrastructure improvements required under the local unit's water system asset management plan. N.J.A.C. 7:10-6.4 requires the WQAA annual report to be filed with NJDEP by no later than **March 15** each year. For the Project

History section of the WQAA annual report, capital projects to be implemented under the asset management plan are listed under the heading “Projects Planned But Not Yet Placed Into Service.” Projects to be identified as Short Term (1-3 years), Medium Term (4-6 years), and Long Term (4-10 years) based on the anticipated construction period of those projects. This [template worksheet](#) outlines the requirements for submittal. The DEP submission portal is [here](#).

Effective starting with CY2024 municipal budgets, N.J.A.C. 5:34-4.3(c) requires every municipality with its own water system to have an annual capital budget and program. Further, the capital budget and capital program of a municipality with its own water system shall incorporate the infrastructure improvements listed on the municipality’s WQAA annual report for the corresponding period, along with the estimated costs of said improvements and anticipated financing by sources and amounts in accordance with N.J.A.C. 5:30-4.6(a). Although WQAA annual report now includes a Mid Term (4-6 years) category, the minimum capital program period for municipalities with under 10,000 in population remains three (3) years (budget year + two additional years) regardless of whether the municipality has a water system.

PLEASE NOTE: The water system improvement projects listed on the WQAA annual report under “Projects Planned But Not Yet Placed Into Service” for the Short Term (1-3 years) category and, if applicable, the Mid Term (4-6 years) categories, must also be listed in the capital budget and capital program for the applicable period, unless the Director otherwise determines that a municipality’s fiscal circumstances warrant deviating from the asset management plan – such a determination will be made in consultation with NJDEP.

- The project title for each water system improvement project listed on the capital budget and program must include word-for-word the information listed under “Type of Asset” and “Project Name – Comments” in the WQAA annual report.
- The estimated project cost listed in both the capital budget/program and the WQAA annual report must likewise match.
- The Excel or PDF version of the WQAA annual report for 2026 must be uploaded with the budget document into FAST.

The chief municipal finance officer should work with the official currently responsible for submission of the WQAA annual report to DEP (e.g., public works director, water superintendent, engineer) to ensure the capital budget information matches what is referenced in the report. Pursuant to N.J.A.C. 5:30-7.6, a municipality eligible for local examination is responsible for ensuring their annual budget complies with the above-referenced requirements.

When crafting its CY2026 budget, a municipality with a water system should make adequate provision for the capital and operational needs of its system. N.J.S.A. 40A:4-78 authorizes the Director to order municipalities to take such measures as the Director deems necessary to ensure the integrity of a municipality’s water infrastructure including, but not limited to, limiting the diversion of surplus water system revenues to the general fund. The Director may account for a municipality’s fiscal circumstances in determining appropriate measures.

Transitional Aid Application Process

Calendar Year municipalities in financial distress will only have one opportunity to apply for Transitional Aid to Localities (Transitional Aid). Municipalities applying for Transitional Aid must submit an introduced budget with the application. Because aid awards come with a significant loss of local control and stringent conditions, municipalities should carefully evaluate whether it is necessary and appropriate to seek Transitional Aid. A separate Transitional Aid Local Finance Notice setting the deadline for CY Transitional Aid applications will be released in the coming weeks.

In recognition of the hardship a zero-dollar budget anticipation for this discretionary aid program would present for program applicants, municipalities that received Transitional Aid in CY 2025 are allowed, for budget introduction purposes only, to anticipate Transitional Aid in an amount equal to 85 percent of their CY 2025 aid allocation.

Municipal Aid and the FY2027 State Budget

After the FY2027 State budget is proposed, the Division will notify municipalities as to the amount of Energy Tax Receipts aid that can be anticipated in their budgets and any other aid as presented in the Governor's budget. For budget planning purposes, 2025 aid amounts may be used in the introduced 2026 budget.

Local Examination – Municipal Budgets

Group 1 municipal budgets will be examined by the Division for CY 2026. Groups 2 and 3 may be eligible for local examination. Eligibility status is on the Municipal Information Sheet. Local examination municipalities must meet all applicable statutory deadlines to remain eligible. If the governing body of a municipality that is eligible for local examination wants the Division to examine the budget, the governing body must pass a resolution prior to the introduction of the budget requesting DLGS review.

Municipalities that have failed to submit to the Division the User-Friendly Budget section corresponding with its CY2025 adopted budget will not be eligible for local examination until the User-Friendly Budget has been submitted.

Pursuant to N.J.A.C. 5:30-7.6, a municipality eligible for local examination that has a municipal water system is responsible for ensuring their capital budget includes the required information from the WQAA annual report.

In addition to existing non-eligible categories, please note that the following municipalities are likewise ineligible for local budget examination:

- Municipalities having adopted a COVID special emergency;
- If, during the current or prior fiscal year, an individual who does not hold a municipal finance officer certificate is or was serving as a temporary CFO pursuant to N.J.S.A. 40A:9-140.13;

- If, during the current or prior fiscal year, a private entity is or was temporarily fulfilling the duties of a chief municipal finance officer pursuant to N.J.S.A. 40A:9-140.10;
- Municipalities where, in the prior fiscal year, voters approved the sale of a water or sewer system pursuant to N.J.S.A. 40:62-5; and
- If, in the prior fiscal year, the municipality has completed the approval process pursuant to the Water Infrastructure Protection Act (N.J.S.A. 58:30-1 et seq.) for the sale of a water or sewer system.

Upcoming Changes to Legal Notice Publication Requirements

Signed into law by Governor Murphy on June 30, 2025, [L. 2025, c.72](#) reflects the transition from traditional print newspapers to online platforms by updating legal notice publication requirements. After March 1, 2026, whenever a public entity is required by law or by order or rule of court to publish or advertise a legal notice, the public entity shall display the legal notice on its official Internet website – which shall be accessible to the public free-of-charge. The website publication requirement will supersede the current newspaper publication of legal notices. A separate Local Finance Notice will be issued addressing the new law.

To reflect the new law, the Division has updated the municipal, county, and solid waste collection district budget templates required to be submitted via FAST. The “Key Inputs” tab on each template includes space for local units to list the webpage URL for the official publishing of their budget advertisement and the URL for optional circulation in an on-line publication. Enter the dates of both postings into the budget document.

Other Budget Reminders

Amendment Procedures: Budget cycle procedures are specified in N.J.S.A. 40A:4-4. The amendment process cannot begin until after the public hearing has been held on the introduced budget. Once the public hearing is held, the budget can be amended on the same night, so long as it is after the public hearing portion of the meeting.

Health Insurance Contributions and Waivers: Amounts appropriated for employees who receive payments in lieu of accepting health benefits (“waivers”) must be appropriated as a separate line item (“Health Benefit Waiver” with FCOA Code #23-222).

To disclose the value of employee contributions and reduced employer costs for health care coverage to the public, each formal Budget Message shall contain information or a schedule showing the amounts contributed from employees, the employer share, and total costs. The disclosure may be broken down by employee group. The health insurance cap exclusion is based upon an average State Health Benefit increase of **36.2 percent for CY 2026**. The appropriation cap exclusion is **32.2 percent**. The levy cap exclusion will be **34.2 percent**. These amounts are calculated in the levy cap workbook’s health insurance tab.

Submission of Special Items of Revenue (C-159's): The deadline for the submission of C-159's is **December 19, 2025**. Exceptions will be handled on a case-by-case basis.

Volunteer Fire and EMS Appropriations: A municipality may appropriate a maximum of \$165,564 in its CY 2026 budget for use by volunteer fire companies or fire districts, the governing body may appropriate an additional \$50,000 annually for each additional volunteer fire company or fire district. Please review Local Finance Notice 2024-14 for additional information.

As amended by P.L.2022, c.12, N.J.S.A. 40:5-2 allows a municipality or county to appropriate up to \$125,000 annually as a contribution to a duly incorporated volunteer first aid, ambulance, or rescue squad association rendering service generally throughout the municipality or county, along with an additional amount not to exceed \$70,000 annually if the association demonstrates extraordinary need directly related to the performance of the association's duties.

Whenever the total annual contribution to a volunteer first aid, ambulance, or rescue squad association exceeds \$70,000, the municipal or county CFO, as applicable, shall receive an audit performed by a certified public accountant or a registered municipal accountant of the association's financial records for the current year which shall certify to the governing body that such records are being maintained in accordance with sound accounting principles.

Additional sums may be appropriated as deemed necessary for the purchase of first aid, ambulance, rescue or other emergency vehicles, equipment, supplies and materials for use by a volunteer first aid, ambulance, or rescue squad association; however, the title to these items shall remain with the county or municipality, as applicable, which shall control and disburse funds.

Municipal Library Tax Levy: [L. 2011, c.38](#) requires a dedicated line item on property tax bills for municipal free and joint free public libraries, which does not result in a tax increase but rather changes the way the minimum library appropriation is displayed to the public. The minimum municipal library tax rate is 1/3 of a mil unless a successful voter referendum increases that amount. See [Local Finance Notice 2018-17](#) at pages 5-6 for further information on the process for changing the municipal library tax rate.

Posting Budgets on Website: N.J.S.A. 40A:4-10 requires each municipality and county to post on their website the current year adopted budget along with adopted budgets for the three prior years. The 2022, 2023, 2024 and 2025 budgets should now be posted **including the corresponding user-friendly budget sections**. Once the 2026 budget is adopted it should be posted (and 2022 may be dropped).

Approved: Michael F. Rogers, Director

Document	Internet Address
FAST Updates	https://www.nj.gov/dca/dlgs/Fast.shtml
Municipal & County Budgets webpage	https://www.nj.gov/dca/dlgs/programs/mc_budgets.shtml
L. 2024, c.8 (County Levy Cap Calc.)	https://pub.njleg.state.nj.us/Bills/2024/PL24/8_.PDF
NJDEP WQAA Webpage	https://dep.nj.gov/watersupply/drinking-water-systems/water-quality-accountability-act/
WQAA Annual Report Template	https://www.state.nj.us/dep/watersupply/xls/wqaa-capital-improvement-report-template-worksheet.xlsx
DEP Document Submission Portal	https://dep.nj.gov/online/
L. 2025, c.72 (Online Public Notices)	https://pub.njleg.state.nj.us/Bills/2024/PL25/72_.PDF
L. 2011 c.38 (Library Tax Line Item)	http://www.njleg.state.nj.us/2010/Bills/PL11/38_.PDF
Local Finance Notice 2018-17	https://www.nj.gov/dca/dlgs/lfns/2018/2018-17.pdf

Local Finance Notice

LFN 2025-19

December 16, 2025

Philip D. Murphy
Governor

Tahesha L. Way
Lt. Governor

Jacquelyn A. Suárez
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Michael F. Rogers
Director

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Distribution

Municipal Managers/
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Municipal CFOs

Municipal Clerks

County Clerks &
Election Officials

Municipal Auditors

CY 2026 Municipal Levy Cap Referendum Procedures

This Local Finance Notice provides specific instruction and direction to calendar year municipalities considering holding a public referendum to exceed either the:

- Two (2) percent municipal property tax levy cap pursuant to N.J.S.A. 40A:4-45.45 et seq.; or
- Two and one-half (2) percent appropriation cap pursuant to N.J.S.A. 40A:4-45.3 et seq.

If municipal officials are considering a levy cap referendum, this Notice should be reviewed immediately by those involved in budget preparation and elections.

Levy Cap referendums contain several key elements, the details of which are explained further in this Notice.

- 1) Municipalities with Type II boards of education will hold their referendum on April 21, regardless of when their school board elections are held.
- 2) Municipalities that hold non-partisan elections in May and have an election for local officers this year and want to hold a levy cap referendum, will use that election date, May 12, and not the April school date, regardless of when their school election takes place. A non-partisan municipality without an election each year will hold a levy cap referendum on the regular April school election date.
- 3) The first deadline municipalities considering a levy cap referendum must meet is to publish a display advertisement announcing that a referendum **may** be held. The deadlines are **February 24 for April levy elections** and **March 17 for May levy elections**.
- 4) If a municipal cap levy referendum is held at the same time as an April Type II school district election, the polls shall be open from 6:00AM until 8:00PM, and the municipality shall pay 50% of the cost of the base cost of the referendum, the cost of poll workers, and related costs for the hours that exceed the hours set by the Board of Education for the school election.
- 5) Referendums in State Fiscal Year municipalities will be held at the November General Election.

A. Background and Authority

Two laws govern the levy cap law referendum process: the 2010 levy cap law (P.L.2010, c.44) and the original 2007 law (P.L. 2007, c.62). To implement the levy cap referendum process, additional direction is required to address election logistic issues such as mail-in voting, voting machine availability, and the need to accommodate different election cycles.

Through this Notice, the Director of the Division of Elections and the Director of the Division of Local Government Services exercise their authority to modify and supplement existing election processes to accommodate municipal levy cap referendums and ensure local procedures are consistent with the intent of the levy cap law. Accordingly:

- 1) For municipalities with partisan elections, the CY 2026 levy cap referendums will take place on Tuesday, April 21.**
- 2) Municipalities with non-partisan elections taking place this year will hold their levy cap referendum on Tuesday, May 12. However, if there is no such election scheduled this year, such municipalities will use the April 21 date.**

B. General Referendum Procedures

The election procedure for the cap referendum will vary depending on the municipality:

- **Municipalities with a Type II school district which holds their election in April** will have the levy cap referendum question on the same ballot (in a separate space) and in the same places as the school election. Regardless of the hours set by the board of education, if there is a municipal levy cap election, the polls **shall be open from 6:00 AM until 8:00 PM per N.J.S.A.19:15-2 as amended**. Matters concerning the cost of the added hours are covered in Section G below.
- General election procedures are used for municipalities **with a Type I school district** (which does not have annual school board elections) **or a Type II school district that had its school board elections moved to the November General Election** pursuant to the provisions of P.L. 2011, c.202. The voting hours must mirror those of the general election, 6AM to 8PM; the municipality is fully responsible for all costs, and the polling places will be the ones that are used for a general election.
- **Municipalities with a population of fewer than 500 people** may choose to hold a vote-by-mail election pursuant to N.J.S.A. 19:62-1, et seq.

C. Key Factors in Conducting the Referendum

It is critical that the Municipal Clerk, who will be handling election logistics for the municipality, coordinate with the County Clerk, County Board of Elections and, in certain counties, the County Superintendent of Elections. The County Clerk has sole discretion concerning the design, layout, and printing of the election ballots, including the emergency, mail-in, machine, provisional, and sample ballots. The County Commissioner of Registration, which is either the County Board of Election or the County Superintendent of Elections, is responsible for preparing voting machines. The Board of Elections in each county selects the polling places and appoints and trains the board workers.

If a school election is taking place at the same time, the Municipal Clerk must also keep the Board of Education(s) Board Secretary apprised of municipal decisions concerning any referendum activity.

D. Publication of Notice of Availability of Mail-In Ballots

Pursuant to N.J.S.A. 19:63-6¹, a “Notice of Availability of Mail-In Ballots” for any upcoming election must be published **as a display ad in the official newspaper** prior to 55 days before the election.

- **For the April 21 election, the deadline is Tuesday, February 24.**
- **For the May 12 non-partisan election, that date is Tuesday, March 17.**

The municipal governing body must pass a resolution by at least a simple majority authorizing a “Notice of Availability of Mail-In Ballots” to meet the applicable publication deadline. **Due to the statutory time constraints, if the governing body is considering a referendum but has not made a final decision, the governing body should cause the Notice to be published to maintain the ability to hold a levy cap referendum.** Publication of the Notice does not bind the municipality to hold an election if the governing body has not yet formally resolved to hold such election prior to the publication (see Section E below). **The referendum does not need to be included in the Notice.**

The Municipal Clerk is to assure publication of the Notice (see Appendix A for the notice text); however, the Municipal Clerk should first contact the County Clerk as, in some counties, the County Clerk will coordinate the publication of the Notice for the affected governing bodies. Such coordination could reduce the municipality’s publication costs. If adopted, a copy of the Notice must be sent to the Director of the Division of Local Government Services and the Board Secretary of the Board(s) of Education.

E. The Referendum Question

If not already introduced, the municipal budget must be introduced no later than March 31 for the April vote, and April 15 for the nonpartisan May vote. The budget must reflect the tax levy and provisions of a planned referendum. Publication of the introduced budget must take place no later than April 9 (12 days prior to referendum) for the April vote, and April 30 for the May vote.

Proceeding with a Referendum:

A governing body planning to proceed with a referendum must adopt an “authorizing” resolution approving the referendum question and amount no later than the close of business on **March 31 (April) and March 19 (May)**. The resolution for the referendum must be approved by a majority of the full membership of the governing body prior to the introduction of the budget. A model Authorizing Referendum is part of this Notice as Appendix C. **The resolution must set forth the exact language of the referendum and the explanatory statement to be printed on the ballot. All referendum questions and explanatory statements must be consistent with the model.** To reduce the potential for problems, it is strongly recommended that municipal officials review a draft resolution with their county election officials ahead of the governing body vote. Time is of the essence in terms of the County Clerk’s printing of ballot materials, particularly for mail-in ballots.

A certified copy of the resolution must be sent to the County Clerk by no later than the close of business on **April 1 (April) or March 20 (May)**. If the resolution to hold the referendum is adopted before February 24 (April) or March 17 (May), the Authorizing Resolution may be adopted at the same time as the adoption of the resolution authorizing the publication of the Notice of Availability of Mail-In Ballots.

¹ Statutory cite corrected on March 12, 2012 from original text of N.J.S.A. 19:63-17.

On the business day following submission of the resolution to the County Clerk, a certified copy of the authorizing resolution must be sent to the Division of Local Government Services and, if the municipality has a Type II school district, to the Secretary of the local Board of Education(s). A certified copy of the authorizing resolution must also be included with the budget package sent to the Division of Local Government Services as part of the introduced budget (filed within three days after introduction).

Cancelling a Referendum

If the municipality has published the Notice of Availability of Mail-In Ballot (as noted above, the deadline is February 24 for April and March 17 for May) but chooses not to go through with the referendum, the governing body must memorialize that decision by passing a resolution to that effect and publishing a legal notice that a levy cap referendum will not be held as previously announced. Such action will help avoid confusion on the part of voters and election officials.

A copy of the cancelling resolution must be provided to the County Clerk no later than the close of business on **March 31 (April) or April 15 (May)**, with copies sent by the next business day to the Division of Local Government Services and the Secretary of the Board of Education if a Type II school district vote is taking place.

Wording of the Referendum Question and Explanatory Statement

N.J.S.A. 40A:4-45.46(b) requires that the public question (see Appendix B) include the following elements:

- A declaration of the “amount by which the adjusted tax levy shall be increased by more than the otherwise allowable adjusted tax levy, and the percentage rate of increase which that amount represents over the allowable adjusted tax levy.”
- An explanatory statement that “identifies the changes in appropriations or revenues that warranted the governing body's decision to ask the public question” or a “clear and concise narrative explanation of the circumstances” for the levy increase that must be approved by the Director of the Division of Local Government Services. In this case, “warranted” means those line items that are significant or primary in nature, resulting in the need for a levy cap referendum.

The model language in Appendices B and C reflects the statutory requirements.

In considering approval of a narrative explanatory statement, the Director of the Division of Local Government Services will only consider narratives that are factual, explicit, and to the point concerning the reasons for the proposed increase and written in a manner consistent with a description of increases. **Narratives that discuss actions (other than in general terms) the local governing body intends to take as a result of the referendum failing will not be approved. Such narratives are necessarily speculative, reflect an intention at a given point in time, and could change through the course of a levy cap election or upon consideration of alternatives.**

Requests for a narrative explanatory statement must be received by the Director no later than the close of business on **March 13 (for the April election) or March 5 (for the May election)**. Requests must be submitted in writing from the Mayor or presiding office of the governing body. The written request must include the proposed language and an explanation of circumstances concerning why identifying the changes in appropriations or revenues is insufficient. Please e-mail written requests to dlgs@dca.nj.gov to ensure timely and confirmed delivery.

Parallel to submitting the written request, the municipality must also contact the Division of Local Government Services by telephone at 609-292-6613 to schedule a conference call with the Director to discuss the request.

Calculation of Levy Cap Percentages for Ballot Questions

To eliminate any confusion about how to calculate the correct percentages set forth in the ballot questions, Appendix D of this Notice is a sample calculation and should be used as a guide. Division of Local Government Services staff is available to review a resolution to ensure compliance. Contact information for this purpose is at the end of this Notice.

Use of Public Funds to Promote a Ballot Question (Electioneering)

The attention of municipal officials is called to long-established guidance concerning how government funds and resources can be used to inform the public about public referenda. It has long been held that a government agency "has the authority and responsibility to commit its resources in furtherance of a strictly informational function. However, the authority to inform must not be conducted in a manner to urge or advocate an affirmative vote."²

While municipal resources (newsletters, mailings, websites) can be used to inform the public about the referendum, that information must be strictly informational. However, public officials are not prohibited from offering their personal opinions through other means (i.e., personal contacts, press interviews, letters to the editor, etc.).

Related Information

If a referendum on both the 1977 appropriation and 2010 levy caps is necessary, a single ballot question will be used to meet both requirements. The model Authorizing Resolution and ballot question contains optional language (*italics*) if an appropriation cap question is needed.

A levy cap referendum results in a permanent add-on to the cap. Municipalities that have a need for a one-time question should contact the Division of Local Government Services as soon as possible for appropriate referendum question language.

F. Conduct of the Election

1. Municipalities with Type II School Districts voting in April: As noted above, Type II school districts that did not move their elections to November, will be holding their annual election on April 21. Pursuant to N.J.S.A. 19:60-1 et seq. for an annual school election (unlike a general election), the board of education sets voting hours, with the minimum mandatory hours being from 4:00 PM to 8:00 PM per N.J.S.A. 19:15-2 as amended.

If, however, a municipal levy cap referendum will be held on the same day, the voting hours will be 6:00 AM to 8:00 PM per N.J.S.A. 19:15-2 as amended. Further, because of the imposition of the additional balloting, the municipality will be responsible for paying 50 percent of the cost of holding the election during the hours originally set by the Board of Education and the full, incremental cost of the election for hours above and beyond the balloting if there were no municipal election.

² Formal Opinion of the New Jersey Attorney General, 21-1975

The number of election districts shall be those determined by the Board of Education, which can ask the County Board of Elections to consolidate election districts (which may reduce the number of polling places). The final decision on polling places, however, rests with the County Board of Elections. The municipality cannot ask for additional election districts.

To summarize, holding a municipal and school levy cap referendum at the same time requires that:

- a. The municipal levy cap and school ballot questions be conducted simultaneously with the polls open on all ballot questions from 6:00 AM to 8:00 PM per N.J.S.A. 19:15-2 as amended;
- b. The costs incurred for the hours (mainly board worker compensation) over those originally determined by the Board of Education be paid by the municipality; and
- c. Other costs, including poll workers for the base hours, facility costs, and general costs of the election, such as ballot printing, voting machine transportation, and overtime for the county election offices, will be split evenly between the municipality and school board.

Municipal, school, and county officials should cooperate and keep each other informed to timely resolve any local matters concerning the election. The Division of Elections and the Division of Local Government Services can also assist in resolving disputes about payments or related issues.

2. Municipalities with Type I School Districts (and municipalities that had their school elections moved to November): If the governing body in a municipality with a Type I school district authorizes a levy cap referendum, the municipality will be solely responsible for all the costs of the election. The election will be conducted as a general election, in terms of voting hours (6 AM to 8 PM) and the polling places. The County Board of Election will be responsible for the appointment and supervision of the board workers.

In terms of other costs, the municipality must pay for all printing costs incurred by the County Clerk, polling place rentals, voting machine transportation, and is responsible for a portion of the overtime costs incurred by county election officials.

3. Municipalities holding a non-partisan election: If a municipality is holding a non-partisan election this year, the levy cap referendum will be an additional ballot question on the municipal ballot. The election will continue to be run as a municipal election, with all costs covered by the municipality.

4. Referendum Costs and Budgets: Referendum costs are exclusions from the cap **only** if the referendum succeeds and the cost was built into the amount proposed for the referendum. **If the referendum fails, the cost must be absorbed in the budget within the levy cap.**

G. Referendum Outcome

Cap referendums need to be approved by 50 percent plus one (50% + 1) of the votes cast regarding the question. If the vote is less, the question fails. The Board of County Canvassers (consisting of the four members of the County Board of Elections) shall certify the results of the referendum. The County Clerk, who acts as the Clerk of the Board of County Canvassers, will provide a copy of the certified results to the Director of the Division of Local Government Services not later than **May 29**. If the referendum is defeated, the municipality must amend the budget to reflect the allowable levy.

Budget Amendment if the Question is Defeated: The Attorney General has provided the Division with legal advice regarding budget amendments if the tax levy question is defeated by the voters. The advice provides that while the purpose of the Authorizing Resolution and Explanatory Statement is to fully inform the voters on the referendum, it is not intended to limit the discretion of the governing body in finally formulating its budget if the referendum is rejected. This provides the governing body with the flexibility to amend the budget to meet current needs if the referendum is rejected, provided that the governing body initially acted in good faith.

Finally, given the potential for defeat of the referendum, the municipality should plan in advance what actions it will take if the referendum is defeated and be prepared to take immediate action to adopt a budget within the 2% levy cap. This may include the preparation and filing of layoff plans or negotiating, as appropriate, with parties to collective negotiation agreements.

The final budget for municipalities conducting an April referendum must be adopted by **Friday, May 8**. For May referendums, the adoption deadline is **Friday, June 5**.

Appendix E of the Notice is a summary of the formal steps that must be taken and reported to the various agencies. It also includes a table summarizing the steps and dates for both April and May votes.

Documents sent to the Division of Local Government Services should be labeled as "Levy Cap Referendum" and sent in any of the following methods as appropriate to the timeliness of the document:

Mail or Overnight Delivery:

Levy Cap Referendum
Division of Local Government Services
101 South Broad Street
PO Box 803
Trenton, NJ 08625-0803

Email: dlgs@dca.nj.gov

Chief Financial Officers should upload all related documents into the FAST system with their introduced or adopted budget as appropriate.

Approved: Michael F. Rogers, Director, Division of Local Government Services
Donna Barber, Director, Division of Elections

APPENDIX A

FORM OF NOTICE OF AVAILABILITY OF MAIL-IN BALLOTS (N.J.S.A. 19:63-6)

19:63-6 Publication of notice. (pertinent parts)

6. a. The county clerk, in the case of any Statewide election, countywide election, or school election in a regional or other school district comprising more than one municipality; the municipal clerk, in the case of any municipal election or school election in a school district comprising a single municipality; and the commissioners or other governing or administrative body of the district, in the case of any election to be held in any fire district or other special district, other than a municipality, created for specified public purposes within one or more municipalities, shall publish the following notice in substantially the following form:

(Only the text below the line is published. Text in italics is only used if there is an appropriation levy question on the ballot as well or a difference between partisan or non-partisan election dates.)

NOTICE TO PERSONS WANTING MAIL-IN BALLOTS

If you are a qualified and registered voter of the State who wants to vote by mail in the <name of municipality> municipal levy <and appropriation> cap referendum election to be held on April 21, 2026 (May 12 if a non-partisan vote), the following applies:

You must complete the application form below and send it to the county clerk where you reside or write or apply in person to the county clerk where you reside to request a mail-in ballot.

The name, address, and signature of any person who has assisted you in completing the mail-in ballot application must be provided on the application, and you must sign and date the application.

No person may serve as an authorized messenger or bearer for more than three qualified voters per election, except that an authorized messenger or bearer may serve as such for up to five qualified voters in an election if those voters are immediate family members residing in the same household as the messenger or bearer.

No person who is a candidate in the election for which the voter requests a mail-in ballot may provide any assistance in the completion of the ballot or serve as an authorized messenger or bearer.

A person who applies for a mail-in ballot must submit their application at least seven days before the election, but such person may request an application in person from the county clerk up to 3 p.m. of the day before the election.

Voters who want to vote by mail in all future elections will, after their initial request and without further action on their part, be provided with a mail-in ballot until the voter requests otherwise in writing.

Application forms may be obtained by applying to the undersigned either in writing or by telephone, or the application form provided below may be completed and forwarded to the undersigned.

Dated..... (signature
and title of county clerk)

.....
(address of county clerk)

.....
(telephone no. of county clerk)

APPENDIX B

Model Public Question for Increase in Levy Cap (N.J.S.A. 40A:4-45.46) and/or Appropriation Cap (N.J.S.A. 40A:4-45.16)

Instructions:

1. Insert underscored items in parenthesis **only** if necessary to the circumstances;
 2. *Items in italics* are only used if the referendum requires a municipal appropriation cap question.
 3. Additional lines may be inserted in the Explanatory Statement tables.
-

The public question for a cap referendum shall reference only the amount that exceeds the adjusted levy *or appropriation* cap. The Public Question and Interpretative Statement to be placed on the ballot shall be as follows:

Public Question

"Shall the (name of governing body) of the (name of municipality) be authorized to increase its adjusted tax levy by \$_____ more than the allowable adjusted tax levy, which is ____% more than the allowable adjusted tax levy as provided by N.J.S.A. 40A:4-45.44 et seq., *and shall it be authorized to increase to adopt the (insert year) Municipal Purposes Budget in excess of the increase limitation by (insert percent) or (insert dollar amount) as provided by N.J.S.A. 40A:4-45.3(i).*"

Explanatory Statement

The following identifies the changes in appropriations or revenues that warranted the governing body's decision to ask the public question.

(Include below line items as appropriate or an alternative explanatory narrative approved by the Director of the Division of Local Government Services.)

Loss of Revenue Line Items	Amount of Loss

Increase in Appropriation Line Items	Amount of Increase

A "yes" vote will authorize the governing body of the municipality to adopt the budget that was introduced and published that provided for an increase in the tax levy over the allowable property tax levy cap *and an increase in the allowable municipal purposes appropriations over the amount* authorized by State law at the rate of increase described in the ballot question.

A "no" vote means that the governing body must amend the budget through appropriation reductions or allowable non-property tax revenue increases in order to adopt the budget within the tax levy *and appropriation* increase limits set forth by law.

APPENDIX C

CY 2026 RESOLUTION AUTHORIZING A LEVY CAP REFERENDUM

Instructions:

1. Insert underscored items in parenthesis as necessary to the circumstances: Use Appendix D Column References (Col. Ref.) to calculate amounts as indicated below.
2. *Items in italics are only used if the referendum requires a municipal appropriation cap question or non-partisan vote.*
3. Additional lines may be inserted in the Explanatory Statement tables.

RESOLUTION BY THE *(name of governing body)* OF THE
(name of municipality) IN THE COUNTY OF *(name of county)* AND STATE OF NEW JERSEY
AUTHORIZING A MUNICIPAL LEVY CAP REFERENDUM ON APRIL 21 <May 12>, 2026

WHEREAS, N.J.S.A. 40A:4-45.45 provides that in preparation of its budget, a municipality shall, subject to certain statutory exceptions, limit any increase in its allowable municipal tax levy to two percent (2%) over the previous year’s tax levy; and,

WHEREAS, N.J.S.A. 40A:4-45.46, permits a municipality to increase its allowable tax levy by a percentage rate greater than otherwise authorized where said increase is approved by referendum; and,

WHEREAS, N.J.S.A. 40A:4-45.3(i) provides that in preparation of its budget, a municipality may add to its allowable final appropriations any amount approved by referendum; and,

WHEREAS, the *(name of governing body)* of the *(name of municipality)*, in the County of *(name of county)* has called for a special referendum election pursuant to N.J.S.A. 40A:4-45.46 and N.J.S.A. 40A:4-45.3a, because it finds it advisable and necessary to increase its 2026 allowable tax levy and allowable final appropriations by more than otherwise authorized; and,

WHEREAS, the (name of governing body) of the (name of municipality) hereby determines that an (additional percent increase – Col. Ref “C”) increase in the allowable tax levy, which is (dollar increase over the permitted 2% amount – Col Ref. “A”) in excess of the increase in allowable tax levy, and that an increase of *(insert percent)* or *(insert dollar amount)* over its otherwise allowable final appropriations shall be added, will only become effective upon authorization by the voters by referendum; and,

WHEREAS, set forth below are those that have given rise to the need to seek an increase in the allowable tax levy and final appropriations from what would otherwise be provided under the limitations of state law:

Loss of Revenue Line Items	Amount of Loss

Increase in Appropriation Line Items	Amount of Increase

NOW, THEREFORE BE IT RESOLVED, that the question to be placed on the ballot shall be as follows:

Public Question

"Shall the (name of governing body) of the (name of municipality) be authorized to increase its adjusted tax levy by \$_____ more than the allowable adjusted tax levy, which is ___% more than the allowable adjusted tax levy as provided by N.J.S.A. 40A:4-45.44 et seq., *and shall it be authorized to increase to adopt the (insert year) Municipal Purposes Budget in excess of the increase limitation by (insert percent) or (insert dollar amount) as provided by N.J.S.A. 40A:4-45.3(i).*"

Explanatory Statement

The following identifies the changes in appropriations or revenues that warranted the governing body's decision to ask the public question.

(Include below line items as appropriate or an alternative explanatory narrative approved by the Director of the Division of Local Government Services.)

Loss of Revenue Line Items	Amount of Loss
Increase in Appropriation Line Items	Amount of Increase

A "yes" vote will authorize the governing body of the municipality to adopt the budget that was introduced and published that provided for an increase in the tax levy over the allowable property tax levy cap, *and an increase in the allowable municipal purposes appropriations over the amount* authorized by State law at the rate of increase described in the ballot question.

A "no" vote means that the governing body must amend the budget through appropriation reductions or allowable non-property tax revenue increases in order to adopt the budget within the tax levy *and appropriation* increase limits set forth by law.

BE IT FURTHER RESOLVED, that said referendum be, and the same is scheduled for April 21, 2026 (May 12), between the hours of 6:00 AM and 8:00 PM prevailing time, in the manner provided by statute.

BE IT FURTHER RESOLVED, that a public hearing on the budget will be held at the (insert location, date and time of public hearing), at which time and place objections to said budget may be presented by taxpayers or other interested parties.

BE IT FURTHER RESOLVED, that one certified copy of this Resolution, shall be transmitted to the County Clerk of (name of county) and the Director of the Division of Local Government Services, within one business day after adoption, but no later than April 1 (April 16), with the recorded vote included thereon.

(insert local resolution closing, certification, and seal text)

Appendix D**Calculation of Tax Levy Amounts for Referendum and Public Question**

Col. Reference	CALCULATION SECTION	Amount
A	"Amount approved by referendum" (per Levy Cap Workbook, Summary Levy Cap Calculation page) to insert in Authorizing Resolution and Ballot Question.	
B	Maximum Allowable Amount to be Raised by Taxation. *	
C	Percentage Increase above the 2% Maximum Allowable Amount to be Raised by Taxation if Referendum is approved to insert in Resolution and Ballot Question (A/B)	

*Per the levy cap workbook, Summary Levy Cap Calculation page

Appendix E

Summary of Key Steps and Actions Regarding Levy Cap Referendums

(Dates in parenthesis are for May, non-partisan votes)

1. Adoption of resolution authorizing publication of Notice of Availability of Mail-In Ballots:
 - a. Due date: in time for the display ad to be published by February 24 (March 17).
 - b. Coordinate with County Clerk and County Election Officials.
 - c. Send copy of adopted resolution to Div. of Local Govt. Services and School Board Secretary.
2. Resolution setting the referendum question:
 - a. Due date: Close of business on April 1 (March 20), or 3 days after adoption, whichever is sooner.
 - b. Coordinate with the County Clerk in advance if possible.
 - c. By the next business day, send a copy of the adopted resolution to the Division of Local Government Services and the School Board Secretary.
 - d. Include copy with introduced budget package sent to Div. of Local Government Services.
3. Optional: Request for Narrative Explanatory Statement:
 - a. Prior to March 13 (March 5), discussion w/ county election officials.
 - b. By March 13 (March 5), request permission from the Director of the Division of Local Government Services and contact the Director's office by phone.
4. Results of Election: Certified by Board of County Canvassers (Municipal Clerk) to the municipality and Division of Local Government Services, due by May 29.

Summary of Municipal Levy Referendum Deadlines

Referendum Event	Referendum on April School Election Date (Partisan)	Referendum on May Non-Partisan Election
1. Publication of Notice of Availability of Mail-In Ballots	February 24	March 17
2. Submit requests for approval of municipal referendum narrative to Division of Local Government Services	March 13	March 5
3. Latest date to introduce municipal budget	March 31	April 15
4. a. Last date of passage of resolution setting the referendum question and amount: b. Send to County Clerk by: c. Send to School Board Secretary (if school vote also) by: d. Send to Division of Local Government Services by:	March 31 April 1 April 1 April 1	March 19 March 20 March 20 March 20
5. Last date to cancel a planned referendum	March 31	April 15
6. Latest date to publish municipal budget	April 9	April 30
7. Election Date	April 21	May 12
8. Latest date to adopt municipal budget	May 8	June 5
9. Decision of Board of Canvassers	May 29	May 29

CURRENT FUND BUDGET REVENUE DETAILS

Current Fund Revenue Budget

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
FUND BALANCE	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
FUND BALANCE ANTICIPATED	8,404,000.00	10,260,000.00	10,260,000.00	10,260,000.00	10,000,000.00
FUND BALANCE ANTICIPATED W/CONSENT	-	-	-	-	-
FUND BALANCE	8,404,000.00	10,260,000.00	10,260,000.00	10,260,000.00	10,000,000.00
ABC LICENSES	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
CLERK - ABC LICENSES	276,000.00	272,000.00	272,000.00	280,190.00	270,000.00
ABC LICENSES	276,000.00	272,000.00	272,000.00	280,190.00	270,000.00
OTHER LICENSES	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
CLERK - OTHER LICENSES	72,000.00	78,000.00	78,000.00	65,740.00	78,000.00
VITAL STATISTICS	47,000.00	47,000.00	47,000.00	50,363.00	47,000.00
HEALTH LICENSES	133,000.00	125,000.00	125,000.00	135,175.00	125,000.00
OTHER LICENSES	252,000.00	250,000.00	250,000.00	251,278.00	250,000.00
FEES AND PERMITS	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
TAX COLLECTOR	869,000.00	16,543.00	16,543.00	20,875.39	15,000.00
CLERK - FEES & PERMITS	-	120.00	120.00	156.39	5,500.00
FIRE PREVENTION	-	390,923.00	390,923.00	442,001.00	440,000.00
POLICE	-	297,551.00	297,551.00	262,951.04	250,000.00
PLANNING/ZONING FEES	-	80,452.00	80,452.00	90,199.41	80,000.00
RECREATION	-	91,987.00	91,987.00	94,142.12	90,000.00
ENGINEERING FEES	-	32,131.00	32,131.00	24,621.22	30,000.00
DEPT. PUBLIC WORKS	-	61,532.00	61,532.00	60,159.86	70,000.00
BUILDING DEPARTMENT	-	-	-	-	-
RENT LEVELING	-	50.00	50.00	-	-
FINANCE	-	2,731.00	2,731.00	2,664.55	2,500.00
HEALTH FEES & PERMITS	-	25,980.00	25,980.00	17,800.00	17,000.00
LAW DEPARTMENT	-	-	-	-	-
TAX COLLECTOR - REFUND	-	-	-	-	-
CLERK - REFUND	-	-	-	(50.00)	-
FIRE PREVENTION - REFUND	-	-	-	(325.00)	-
PLANNING/ZONING - REFUND	-	-	-	-	-
RECREATION - REFUND	-	-	-	-	-
DEPT. PUBLIC WORKS - REFUND	-	-	-	-	-
BUILDING DEPT - REFUND	-	-	-	-	-
POLICE DEPT - REFUND	-	-	-	(1,846.00)	-
FEES AND PERMITS	869,000.00	1,000,000.00	1,000,000.00	1,013,349.98	1,000,000.00
UNIFORM FIRE SAFETY	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
UNIFORM FIRE SAFETY ACT	230,700.00	230,000.00	230,000.00	316,194.91	315,000.00
UNIFORM FIRE SAFETY	230,700.00	230,000.00	230,000.00	316,194.91	315,000.00
MUNICIPAL COURT	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
MUNICIPAL COURT REVENUE	1,441,000.00	1,900,000.00	1,900,000.00	3,062,540.97	2,800,000.00
MUNICIPAL COURT	1,441,000.00	1,900,000.00	1,900,000.00	3,062,540.97	2,800,000.00
INTEREST & COSTS ON TAXES	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
INTEREST & COSTS ON TAXES	745,000.00	720,000.00	720,000.00	795,567.07	700,000.00
YEAR-END PENALTY	-	-	-	-	-
COST OF SALE ON TAXES	-	-	-	-	-
INTEREST & COSTS ON TAXES	745,000.00	720,000.00	720,000.00	795,567.07	700,000.00
INVESTMENT INCOME	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
INVESTMENT INTEREST	3,300,000.00	3,300,000.00	3,300,000.00	2,402,884.31	2,200,000.00
INVESTMENT INCOME	3,300,000.00	3,300,000.00	3,300,000.00	2,402,884.31	2,200,000.00
AMBULANCE BILLING FEES	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
AMBULANCE FEES	2,056,000.00	2,200,000.00	2,200,000.00	2,345,309.02	2,200,000.00
A.L.S. REIMBURSEMENTS	-	-	-	-	-
AMBULANCE FEES - REFUNDS	-	-	-	-	-
AMBULANCE BILLING FEES	2,056,000.00	2,200,000.00	2,200,000.00	2,345,309.02	2,200,000.00
FRANCHISE FEES	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested

Current Fund Revenue Budget

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
CABLEVISION	482,900.00	444,000.00	444,000.00	444,722.00	444,000.00
FIOS	265,000.00	255,000.00	255,000.00	256,438.00	255,000.00
FRANCHISE FEES	747,900.00	699,000.00	699,000.00	701,160.00	699,000.00
SEWER FEES	-	-	-	-	-
RENTS	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
RENTS	88,500.00	144,000.00	144,000.00	135,410.75	135,000.00
RENTS	88,500.00	144,000.00	144,000.00	135,410.75	135,000.00
PAYMENT IN LIEU OF TAXES	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
IN LIEU OF TAXES	1,955,000.00	1,963,000.00	1,963,000.00	2,060,389.65	1,900,000.00
County Share - IN LIEU OF TAXES	-	-	-	(102,776.94)	-
PAYMENT IN LIEU OF TAXES	1,955,000.00	1,963,000.00	1,963,000.00	1,957,612.71	1,900,000.00
POLICE EXTRA DUTY - ADMIN FEES	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
EXTRA DUTY - ADMIN FEES	275,000.00	275,000.00	275,000.00	211,887.00	210,000.00
EXTRA DUTY - VEHICLE FEES	334,000.00	330,000.00	330,000.00	382,481.72	380,000.00
POLICE EXTRA DUTY - ADMIN FEES	609,000.00	605,000.00	605,000.00	594,368.72	590,000.00
C.D.B.G. REIMBURSEMENT	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
CDBG REIMBURSEMENT	27,000.00	27,000.00	27,000.00	27,000.00	27,000.00
C.D.B.G. REIMBURSEMENT	27,000.00	27,000.00	27,000.00	27,000.00	27,000.00
S.I.D. REIMBURSEMENT - POLICE	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
S.I.D. REIMBURSEMENT - POLICE	-	-	-	-	-
SALE OF RECYCLE MATERIALS	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
SALE OF RECYCLABLE MATERIALS	143,000.00	65,000.00	65,000.00	75,422.70	60,000.00
SALE OF RECYCLE MATERIALS	143,000.00	65,000.00	65,000.00	75,422.70	60,000.00
DEBT SERVICE REIMBURSEMENT - LAROCHE	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
DEBT SERVICE REIMBURSEMENT - LAROCHE	-	-	-	-	-
HOTEL OCCUPANCY REVENUE	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
HOTEL OCCUPANCY TAX	388,446.00	340,000.00	340,000.00	385,552.17	370,000.00
HOTEL OCCUPANCY REVENUE	388,446.00	340,000.00	340,000.00	385,552.17	370,000.00
REIMBURSEMENTS	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
FUEL	137,025.00	300,000.00	300,000.00	312,225.31	300,000.00
PAYROLL	-	-	-	-	-
REIMBURSEMENTS	137,025.00	300,000.00	300,000.00	312,225.31	300,000.00
CONSTRUCTION CODE OFFICIAL	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
CONSTRUCTION CODE - PENALTIES	-	-	-	176,125.00	-
CONSTRUCTION CODE - MISC FEES	41,000.00	56,000.00	56,000.00	78,060.00	-
CONSTRUCTION CODE - PERMIT FEES	1,688,000.00	1,750,000.00	1,750,000.00	1,483,334.00	-
CONSTRUCTION CODE - REFUNDS	-	-	-	(156.00)	-
CONSTRUCTION CODE OFFICIAL	1,729,000.00	1,806,000.00	1,806,000.00	1,737,363.00	-
OTHER FUND BALANCE	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
GENERAL CAPITAL FUND BALANCE	-	-	-	-	2,000,000.00
SEWER UTILITY FUND BALANCE	450,000.00	-	-	137,025.00	-
OTHER FUND BALANCE	450,000.00	-	-	137,025.00	2,000,000.00
MISC. RESERVES and Contributions	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
MISC. RESERVES	-	-	-	0.00	-
RESERVE TO PAY DEBT SERVICE	-	181,758.00	181,758.00	181,717.00	250,000.00
Pension Contribution Utility	-	-	-	-	140,000.00
Pension Contribution- Library	-	-	-	-	300,000.00
Pension Contribution- UCC	-	-	-	-	98,000.00
RESERVES FOR SALE OF ASSETS	-	99,457.00	99,457.00	99,457.20	-
RESERVES FOR PURCHASE OF PROPERTY	-	74,605.00	74,605.00	74,604.51	-
RESERVES FOR GENERAL CAPITAL FUND BAL	-	103,455.00	103,455.00	103,455.00	-
MISC. RESERVES	-	459,275.00	459,275.00	459,233.71	788,000.00

Current Fund Revenue Budget

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
AMERICAN RESCUE PLAN of 2021	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
ARPA - Revenue Loss	4,915,422.00	-	-	-	-
AMERICAN RESCUE PLAN of 2021	4,915,422.00	-	-	-	-
STATE AID REVENUES	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
C.M.P.T.R.A	-	-	-	-	-
Municipal Relief Fund Aid	-	-	-	-	-
ENERGY RECEIPTS TAX	10,172,727.00	10,172,727.00	10,172,727.00	10,172,727.39	10,172,727.00
STATE AID REVENUES	10,172,727.00	10,172,727.00	10,172,727.00	10,172,727.39	10,172,727.00
GRANTS	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
GRANTS	-	-	-	0.00	-
SECURE THE CITY DRILL	-	-	-	-	-
DRUNK DRIVING ENFORCE FUND	54,228.09	32,217.00	32,216.84	32,216.84	-
NJ DIV OF HIGHWAY SAFETY DRIVE SOBER	-	-	-	-	-
MUNICIPAL ALLIANCE GRANT	17,312.00	34,624.00	34,623.87	34,623.87	-
SAFE AND SECURE COMMUNITIES PROGRAM	77,550.00	-	80,000.00	80,000.00	-
SENIOR CITIZEN & DISABLED RES TRAN GRANT	105,203.00	-	105,203.00	105,203.00	-
OFFICE OF AGING PROGRAM GRANT	24,960.00	24,960.00	24,960.00	24,960.00	-
OFFICE OF AGING PROGRAM - TITLE III B	-	32,000.00	32,000.00	32,000.00	-
NON-PUBLIC SCHOOL NURSING SERVICES GRANT	-	-	-	-	-
FEMA EMERGENCY MANAGEMENT GRANT	637,195.00	-	-	-	-
NJ COMMUNICABLE DISEASES - HEP "B"	-	-	-	-	-
NJ BODY ARMOR REPLACEMENT FUND	11,442.00	11,978.00	11,978.00	11,978.00	-
BYRNE MEMORIAL JUSTICE ASSISTANCE	-	-	23,322.60	23,322.60	-
PASSAIC COUNTY - POLICE	-	-	17,500.00	17,500.00	-
BULLETPROOF VEST GRANT - FEDERAL	-	-	-	-	-
RECYCLING TONNAGE GRANT	173,356.00	219,920.00	219,920.00	219,920.00	-
CLEAN COMMUNITIES PROGRAM	180,297.00	178,822.00	178,822.00	178,822.00	-
NJ PANDEMIC INFLUENZA PLANNING GRANT	-	-	-	-	-
OCCUPANT PROTECTION	80,000.00	-	-	-	-
NJ PEDESTRIAN SAFETY GRANT	35,000.00	-	35,000.00	35,000.00	-
FEMA GRANT	-	-	-	-	-
OVER THE LIMIT UNDER ARREST	-	-	-	-	-
DELTA DENTAL GRANT	-	-	-	-	-
SAFER GRANT	-	-	-	-	-
NJOAJ Body Camera Grant	-	-	-	-	-
PASSAIC COUNTY OPEN SPACE	-	225,000.00	425,000.00	425,000.00	-
HOFFMAN LAROCHE PLAN GRANT	-	-	-	-	-
MUNICIPAL COURT - ALCOHOL & REHAB GRANT	490.34	1,135.00	1,135.00	1,135.00	-
ASSISTANCE TO FIREFIGHTERS GRANT	-	-	-	-	-
NJ DEPARTMENT OF TRANSPORTATION	753,257.00	140,650.00	708,650.00	708,650.00	-
New Jersey Forest Service Grant	-	-	-	-	-
NJ Highlands Council Grant	-	-	-	-	-
Health Department Grant	510,155.00	221,334.00	570,476.00	570,476.00	-
Recreation Grants	4,050,000.00	-	-	-	-
New Jersey Historic Trust	444,995.00	-	-	-	-
WATER RESOURCES PLANNING	-	-	-	-	-
USDOJ - Cops Hiring GRANT	-	-	-	-	-
Passaic County Grants - Misc.	59,000.00	-	21,000.00	21,000.00	-
American Rescue Plan Act	-	-	-	-	-
CLICK IT OR TICKET	-	-	-	-	-
GRANTS	7,214,440.43	1,122,640.00	2,521,807.31	2,521,807.31	-
INTERLOCAL SERVICE AGREEMENTS	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
INTERLOCAL AGREEMENT WALLINGTON	-	-	-	-	-
INTERLOCAL AGREEMENT CARLSTADT	-	-	-	-	-
INTERLOCAL AGREEMENT LITTE FALLS	119,000.00	121,000.00	121,000.00	61,354.50	125,000.00
INTERLOCAL AGREEMENT PASSAIC	-	-	-	-	-
INTERLOCAL CLIFTON BOE NURSES	-	-	-	-	-
INTERLOCAL AGREEMENT WAYNE	-	-	-	-	-
INTERLOCAL AGREEMENT MONTCLAIR	-	-	-	-	-
INTERLOCAL SERVICE AGREEMENTS BLOOMFIELD	-	-	-	-	-
INTERLOCAL SERVICE AGREEMENTS	119,000.00	121,000.00	121,000.00	61,354.50	125,000.00

Current Fund Revenue Budget

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
REVENUES OFFSET WITH APPROPRIATIONS	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
HYDRANT INSPECTION FEES - PVWC	165,000.00	165,000.00	165,000.00	163,650.00	83,000.00
HAZ MAT FEES	35,000.00	20,000.00	20,000.00	36,481.03	25,000.00
REVENUES OFFSET WITH APPROPRIATIONS	200,000.00	185,000.00	185,000.00	200,131.03	108,000.00
RECEIPTS - DELINQUENT TAXES	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
RECEIPTS FROM DEL TAXES	2,600,000.00	2,800,000.00	2,800,000.00	3,971,333.16	3,000,000.00
RECEIPTS - DELINQUENT TAXES	2,600,000.00	2,800,000.00	2,800,000.00	3,971,333.16	3,000,000.00
GRAND TOTAL BEFORE TAXES	49,070,160.43	40,941,642.00	42,340,809.31	139,359,670.38	40,009,727.00
AMOUNT TO BE RAISES BY TAXATION	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
AMT TO BE RAISED BY TAXATION	89,766,530.00	93,525,039.00	93,525,039.00	88,197,493.45	102,536,489.00
Local Library Tax		4,964,828.00	4,964,828.00	4,964,828.00	5,632,927.76
AMOUNT TO BE RAISES BY TAXATION	89,766,530.00	98,489,867.00	98,489,867.00	93,162,321.45	108,169,416.76
TOTAL REVENUES	138,836,690.43	139,431,509.00	140,830,676.31	232,521,991.83	148,179,143.76

CURRENT FUND BUDGET APPROPRIATION DETAILS

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
City Manager - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	315,000.00	399,000.00	399,000.00	353,385.99	419,000.00
Part Time Employees	-	-	-	-	-
Temporary and Seasonal Employees	-	-	-	-	-
Excess Accumulated Time	18,000.00	20,000.00	20,000.00	909.89	-
Sick Time Buy Out	-	-	-	-	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	-
City Manager - Salaries	333,000.00	419,000.00	419,000.00	354,295.88	419,000.00
City Manager - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Books, Magazines, Periodicals	-	3,797.31	3,797.31	31.50	60,000.00
Printing	1,000.00	342.00	342.00	39.00	-
Computer Equipment & Supplies	-	-	-	-	-
Office Supplies	1,000.00	865.68	865.68	820.84	-
Other Equipment	2,000.00	274.52	274.52	233.98	-
Public Relations	2,000.00	3,506.99	3,506.99	1,600.00	-
Subscriptions & Memberships	1,000.00	3,266.00	3,266.00	3,701.82	-
Consultant Services	50,000.00	45,833.26	45,833.26	37,499.94	-
Miscellaneous	-	-	-	-	-
Education, Training, Seminars	3,000.00	2,114.24	2,114.24	2,293.00	-
Contractual Services	-	-	-	-	-
City Manager - Expenses	60,000.00	60,000.00	60,000.00	46,220.08	60,000.00
Personnel - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	348,000.00	333,000.00	333,000.00	330,328.81	402,750.00
Part Time Employees	41,000.00	37,000.00	37,000.00	12,809.16	-
Temporary and Seasonal Employees	-	-	-	13,882.65	-
Excess Accumulated Time	11,000.00	20,000.00	20,000.00	10,140.69	-
Overtime	2,790.00	10,000.00	10,000.00	8,395.16	-
Sick Time Buy Out	1,500.00	2,750.00	2,750.00	2,918.57	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	-
Personnel - Salaries	404,290.00	402,750.00	402,750.00	378,475.04	402,750.00
Personnel - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Computer Equipment & Supplies	-	12,105.00	12,105.00	840.00	290,500.00
Office Supplies	2,500.00	2,578.43	2,578.43	2,108.96	-
Other Equipment	-	-	-	-	-
Advertising	10,000.00	5,494.00	5,494.00	4,204.00	-
Legal Fees	250,000.00	187,369.71	187,369.71	188,139.66	-
Medical & Psych Exams	10,000.00	6,194.83	6,194.83	9,148.00	-
Consultant Services	10,000.00	57,357.20	57,357.20	72,910.05	-
Education, Training, Seminars	8,000.00	17,883.87	17,883.87	7,962.87	-
Maintenance & Repairs	-	-	-	-	-
Contractual Services	-	1,516.96	1,516.96	-	-
Personnel - Expenses	290,500.00	290,500.00	290,500.00	285,313.54	290,500.00
Advertising and Postage - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Advertising and Postage - Expenses	-	-	-	(0.00)	-
Computer Equipment & Supplies	2,500.00	10,535.85	10,535.85	-	10,000.00
Advertising	-	-	-	-	-
Postage	45,000.00	54,464.15	54,464.15	38,946.15	65,000.00
Advertising and Postage - Expenses	47,500.00	65,000.00	65,000.00	38,946.15	75,000.00
Municipal Council - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Part Time Employees	28,500.00	28,500.00	28,500.00	28,500.00	28,500.00
Municipal Council - Salaries	28,500.00	28,500.00	28,500.00	28,500.00	28,500.00
Municipal Council - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Printing	-	778.00	778.00	-	-
Office Supplies	-	-	-	-	-

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Advertising	-	-	-	-	-
Legal Fees	-	2,992.00	2,992.00	-	-
Public Relations	5,000.00	-	-	39.00	-
Subscriptions & Memberships	-	-	-	-	-
Consultant Services	-	-	-	-	-
Education, Training, Seminars	-	230.00	230.00	100.00	-
Celebrations	25,000.00	1,000.00	1,000.00	-	5,000.00
Contractual Services	-	-	-	-	-
Municipal Council - Expenses	30,000.00	5,000.00	5,000.00	139.00	5,000.00

City Clerk - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	305,000.00	310,000.00	310,000.00	316,378.26	398,000.00
Part Time Employees	61,000.00	48,000.00	48,000.00	53,309.06	-
Temporary and Seasonal Employees	-	35,000.00	35,000.00	-	-
Excess Accumulated Time	13,000.00	5,000.00	5,000.00	3,412.64	-
Overtime	-	-	-	-	-
Sick Time Buy Out	-	-	-	2,070.71	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	-
City Clerk - Salaries	379,000.00	398,000.00	398,000.00	375,170.67	398,000.00

City Clerk - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
City Clerk - Expenses	-	-	-	(0.00)	-
Books, Magazines, Periodicals	1,000.00	661.00	661.00	351.00	175,000.00
Election Expenses	85,000.00	85,178.85	85,178.85	145,668.01	-
Election Reimbursements	-	-	-	-	-
Printing	2,000.00	1,007.00	1,007.00	2,989.00	-
Computer Equipment & Supplies	-	-	-	193.00	-
Office Supplies	5,000.00	4,155.10	4,155.10	3,502.34	-
Other Equipment	1,000.00	-	-	-	-
Advertising	11,000.00	13,237.37	13,237.37	14,678.39	-
Subscriptions & Memberships	8,000.00	15,679.50	15,679.50	7,239.56	-
Consultant Services	15,000.00	15,706.00	15,706.00	9,243.00	-
Education, Training, Seminars	1,000.00	748.31	748.31	4,436.29	-
Licenses, Training, Permits	5,000.00	-	-	-	-
Contractual Services	-	37,626.87	37,626.87	500.00	-
City Clerk - OPRA	-	-	-	-	-
Board of Ethics - Expenses	-	-	-	-	-
City Clerk - Expenses	134,000.00	174,000.00	174,000.00	188,800.59	175,000.00

Financial Administration - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Financial Administration - Salaries	-	-	-	0.00	-
Full Time Salaries	587,000.00	680,000.00	680,000.00	654,261.86	555,000.00
Part Time Employees	-	-	-	-	-
Temporary and Seasonal Employees	-	-	-	-	-
Excess Accumulated Time	20,000.00	20,000.00	20,000.00	20,415.52	-
Overtime	9,000.00	15,000.00	15,000.00	1,975.88	-
Sick Time Buy Out	-	-	-	-	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	-
Financial Administration - Salaries	616,000.00	715,000.00	715,000.00	676,653.26	555,000.00

Financial Administration - Expense	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Books, Magazines, Periodicals	-	20,048.00	20,048.00	-	-
Printing	1,500.00	1,524.00	1,524.00	949.00	267,800.00
Computer Equipment & Supplies	55,000.00	7,732.00	7,732.00	-	-
Office Supplies	5,500.00	2,746.00	2,746.00	2,098.65	-
Other Equipment	200.00	532.00	532.00	-	-
Subscriptions & Memberships	3,500.00	2,570.00	2,570.00	760.00	-
Consultant Services	90,000.00	57,359.40	57,359.40	106,709.69	160,000.00
Education, Training, Seminars	7,500.00	6,658.00	6,658.00	9,023.15	-
Licenses, Training, Permits	-	650.00	650.00	1,380.00	-

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Accounting and Auditing	25,600.00	7,855.00	7,855.00	18,350.00	-
Outside Service - Library	-	-	-	-	-
Maintenance & Repairs	-	-	-	-	-
Contractual Services	114,000.00	160,124.60	160,124.60	182,944.95	-
Financial Administration - Expense	302,800.00	267,799.00	267,799.00	322,215.44	427,800.00

Auditing Expense	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Consultant Services	71,000.00	100,000.00	100,000.00	93,060.00	100,000.00
Accounting and Auditing	15,000.00	-	-	4,237.50	-
City Audit Fees	-	-	-	-	-
Municipal Court Audit Fees	-	-	-	-	-
Community Devl Audit Fees	-	-	-	-	-
Library Audit Fees	-	-	-	-	-
Section 8 Audit Fees	-	-	-	-	-
Sewer Utility Audit Fee	-	-	-	-	-
Auditing Expense	86,000.00	100,000.00	100,000.00	97,297.50	100,000.00

Management Info Systems - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Management Info Systems - Salaries	-	0.00	0.00	0.00	-
Full Time Salaries	166,000.00	177,451.24	177,451.24	173,130.34	210,500.00
Part Time Employees	21,000.00	-	-	-	-
Temporary and Seasonal Employees	-	19,643.00	19,643.00	22,983.75	-
Excess Accumulated Time	7,500.00	9,310.90	9,310.90	10,447.16	-
Overtime	-	4,094.86	4,094.86	29.99	-
Sick Time Buy Out	-	-	-	-	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave	-	-	-	-	-
Disability	-	-	-	-	-
Management Info Systems - Salaries	194,500.00	210,500.00	210,500.00	206,591.24	210,500.00

Management Info Systems - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Printing	-	6,537.22	6,537.22	-	-
Computer Equipment & Supplies	15,000.00	13,504.73	13,504.73	8,483.50	137,000.00
Office Supplies	-	-	-	-	-
Other Equipment	45,000.00	51,919.68	51,919.68	18,777.00	-
Subscriptions & Memberships	12,000.00	11,762.30	11,762.30	11,703.78	-
Consultant Services	50,000.00	36,416.07	36,416.07	82,592.04	-
Education, Training, Seminars	-	-	-	-	-
Maintenance & Repairs	15,000.00	16,860.00	16,860.00	-	-
Management Info Systems - Expenses	137,000.00	137,000.00	137,000.00	121,556.32	137,000.00

Cable Television - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Cable Television - Salaries	-	-	-	0.00	-
Full Time	43,000.00	52,000.00	52,000.00	53,034.00	-
Part Time Employees	15,000.00	26,000.00	26,000.00	9,120.00	-
Temporary and Seasonal Employees	-	-	-	-	-
Excess Accumulated Time	-	-	-	1,050.78	-
Overtime	9,000.00	15,000.00	15,000.00	30,373.78	-
Sick Time Buy Out	-	-	-	-	-
Terminal Leave	-	-	-	-	93,000.00
Disability	-	-	-	-	-
Cable Television - Salaries	67,000.00	93,000.00	93,000.00	93,578.56	93,000.00

Cable Television - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Computer Equipment & Supplies	1,000.00	1,301.38	1,301.38	1,418.00	-
Office Supplies	-	-	-	-	-
Other Equipment	11,000.00	10,698.62	10,698.62	9,958.62	12,000.00
Tools & Work Equipment	-	-	-	-	-
Cable Television - Expenses	12,000.00	12,000.00	12,000.00	11,376.62	12,000.00

Tax Assessor - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	479,000.00	500,000.00	500,000.00	481,105.82	-

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Part Time Employees	-	-	-	-	-
Temporary and Seasonal Employees	-	-	-	-	-
Excess Accumulated Time	6,500.00	18,500.00	18,500.00	14,041.24	-
Overtime	-	-	-	341.44	-
Sick Time Buy Out	5,500.00	5,500.00	5,500.00	3,271.62	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	524,000.00
Disability	-	-	-	-	-
Tax Assessor - Salaries	491,000.00	524,000.00	524,000.00	498,760.12	524,000.00

Tax Assessor - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Tax Assessor - Expenses	-	-	-	0.00	-
Printing	13,000.00	17,250.74	17,250.74	-	-
Computer Equipment & Supplies	-	-	-	-	-
Office Supplies	2,000.00	1,411.21	1,411.21	817.78	-
Other Equipment	-	-	-	-	-
Legal Fees	40,000.00	71,671.05	71,671.05	3,005.00	-
Subscriptions & Memberships	1,000.00	6,557.00	6,557.00	1,791.41	-
Consultant Services	-	5,500.00	5,500.00	-	-
Education, Training, Seminars	3,500.00	810.00	810.00	1,195.00	-
Licenses, Training, Permits	-	-	-	-	-
Court Appearances	-	-	-	-	-
Contractual Services	56,000.00	12,300.00	12,300.00	13,300.00	115,500.00
Tax Maps For Reval.	-	-	-	-	-
Tax Assessor - Expenses	115,500.00	115,500.00	115,500.00	20,109.19	115,500.00

Tax Collector - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Tax Collector - Salaries	-	-	-	0.00	-
Full Time Salaries	314,000.00	253,862.57	253,862.57	219,409.08	-
Part Time Employees	-	-	-	-	-
Temporary and Seasonal Employees	-	-	-	-	-
Excess Accumulated Time	-	2,831.77	2,831.77	1,315.12	-
Overtime	-	305.66	305.66	377.26	-
Sick Time Buy Out	-	-	-	-	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	257,000.00
Disability	-	-	-	1,955.94	-
Tax Collector - Salaries	314,000.00	257,000.00	257,000.00	223,057.40	257,000.00

Tax Collector - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Tax Collector - Expenses	-	0.00	0.00	-	-
Books, Magazines, Periodicals	-	9,676.65	9,676.65	-	-
Printing	27,000.00	37,095.00	37,095.00	45,167.00	-
Computer Equipment & Supplies	1,000.00	3,755.00	3,755.00	2,166.00	-
Office Supplies	6,500.00	1,822.84	1,822.84	1,059.85	-
Other Equipment	-	-	-	-	-
Advertising	2,500.00	1,101.99	1,101.99	-	-
Legal Fees	-	-	-	-	-
Subscriptions & Memberships	500.00	160.00	160.00	-	-
Education, Training, Seminars	3,500.00	2,508.00	2,508.00	1,199.91	-
Licenses, Training, Permits	500.00	-	-	-	59,000.00
Contractual Services	7,500.00	2,880.52	2,880.52	4,200.00	-
Tax Collector - Expenses	49,000.00	59,000.00	59,000.00	53,792.76	59,000.00

Legal Service - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	132,000.00	115,000.00	115,000.00	198,415.70	-
Part Time Employees	570,000.00	575,000.00	575,000.00	430,027.95	-
Temporary and Seasonal Employees	-	-	-	-	-
Excess Accumulated Time	5,000.00	5,000.00	5,000.00	1,981.48	-
Overtime	-	-	-	37.09	-
Sick Time Buy Out	4,500.00	-	-	-	-
Health Care Buy Out	-	-	-	-	695,000.00

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Terminal Leave Pay	-	-	-	-	-
Legal Service - Salaries	711,500.00	695,000.00	695,000.00	630,462.22	695,000.00
Legal Service - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Legal Service - Expenses	-	(0.00)	(0.00)	(0.00)	-
Books, Magazines, Periodicals	20,000.00	24,410.49	24,410.49	24,568.96	-
Printing	-	-	-	-	-
Computer Equipment & Supplies	-	-	-	-	-
Office Supplies	2,000.00	1,063.45	1,063.45	1,569.48	-
Legal Fees	65,000.00	51,621.85	51,621.85	12,484.02	-
Filing Fees & Costs	7,000.00	632.96	632.96	5,055.24	-
Public Relations	-	-	-	-	-
Subscriptions & Memberships	-	-	-	315.00	-
Consultant Services	5,000.00	26,295.33	26,295.33	-	-
Education, Training, Seminars	1,500.00	1,475.92	1,475.92	440.00	-
Court Appearances	-	-	-	21.00	105,500.00
Contractual Services	5,000.00	-	-	-	-
Legal Service - Expenses	105,500.00	105,500.00	105,500.00	44,453.70	105,500.00
Engineering Services - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	361,000.00	375,000.00	375,000.00	366,652.88	400,000.00
Part Time Employees	15,000.00	15,000.00	15,000.00	-	-
Temporary and Seasonal Employees	-	-	-	-	-
Excess Accumulated Time	7,500.00	10,000.00	10,000.00	9,777.18	-
Overtime	-	-	-	75.17	-
Sick Time Buy Out	-	-	-	-	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	-
Engineering Services - Salaries	383,500.00	400,000.00	400,000.00	376,505.23	400,000.00
Engineering Services - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Printing	-	35,792.22	35,792.22	-	-
Computer Equipment & Supplies	7,500.00	5,360.00	5,360.00	5,760.00	-
Office Supplies	2,000.00	1,607.69	1,607.69	716.77	-
Other Equipment	-	-	-	1,572.00	-
Tools & Work Equipment	-	-	-	-	-
Subscriptions & Memberships	-	-	-	-	-
Consultant Services	209,000.00	174,380.08	174,380.08	92,625.66	-
Miscellaneous	-	-	-	-	-
Education, Training, Seminars	-	80.01	80.01	-	258,500.00
Permits	60,000.00	41,280.00	41,280.00	41,155.00	-
Maintenance & Repairs	-	-	-	200.00	-
Contractual Services	-	-	-	-	-
Engineering Services - Expenses	278,500.00	258,500.00	258,500.00	142,029.43	258,500.00
Economic Development - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Part Time Employees	1.00	42,000.00	42,000.00	-	-
Temporary and Seasonal Employees	-	-	-	-	42,000.00
Economic Development - Salaries	1.00	42,000.00	42,000.00	-	42,000.00
Economic Development - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Auto Expenses	-	3,001.00	3,001.00	-	3,000.00
Printing	1.00	-	-	-	-
Computer Equipment & Supplies	-	-	-	-	-
Office Supplies	-	-	-	-	-
Advertising	-	-	-	-	-
Postage	-	-	-	-	-
Subscriptions & Memberships	-	-	-	-	-
Consultant Services	45,000.00	-	-	-	-
Economic Development - Expenses	45,001.00	3,001.00	3,001.00	-	3,000.00
Zoning and Planning - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	96,000.00	103,000.00	103,000.00	90,502.56	-
Part Time Employees	72,000.00	65,000.00	65,000.00	87,860.07	-
Inspectors	100,000.00	127,000.00	127,000.00	-	-
Temporary and Seasonal Employees	-	-	-	-	-
Excess Accumulated Time	1,500.00	1,500.00	1,500.00	1,262.21	-
Overtime	-	-	-	6,828.96	-
Sick Time Buy Out	-	-	-	-	-
Health Care Buy Out	-	-	-	-	296,500.00
Terminal Leave	-	-	-	-	-
Zoning and Planning - Salaries	269,500.00	296,500.00	296,500.00	186,453.80	296,500.00

Zoning and Planning - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Books, Magazines, Periodicals	-	1,702.60	1,702.60	-	-
Printing	500.00	-	-	120.00	-
Computer Equipment & Supplies	2,000.00	31,226.47	31,226.47	23,288.20	-
Office Supplies	500.00	1,911.29	1,911.29	1,523.45	-
Advertising	3,500.00	1,769.19	1,769.19	1,030.57	-
Legal Fees	100,000.00	94,630.45	94,630.45	87,417.24	-
Subscriptions & Memberships	-	-	-	600.00	143,000.00
Consultant Services	25,000.00	11,120.00	11,120.00	9,640.00	-
Education, Training, Seminars	1,500.00	640.00	640.00	160.00	-
Court Appearances	-	-	-	-	-
Contractual Services	10,000.00	-	-	-	-
Zoning and Planning - Expenses	143,000.00	143,000.00	143,000.00	123,779.46	143,000.00

Housing Director - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	349,000.00	390,000.00	390,000.00	304,638.28	-
Part Time Employees	-	-	-	-	391,500.00
Inspectors	-	-	-	37,004.16	-
Temporary and Seasonal Employees	-	-	-	-	-
Excess Accumulated Time	1,500.00	1,500.00	1,500.00	10,725.39	-
Overtime	-	-	-	1,614.06	-
Sick Time Buy Out	-	-	-	-	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	-
Disability	-	-	-	20,755.20	-
Housing Director - Salaries	350,500.00	391,500.00	391,500.00	374,737.09	391,500.00

Housing Director - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Printing	-	120.00	120.00	117.00	-
Computer Equipment & Supplies	4,500.00	29,034.41	29,034.41	-	-
Office Supplies	1,000.00	1,270.59	1,270.59	1,072.00	-
Telephone	-	-	-	-	-
Subscriptions & Memberships	-	2,800.00	2,800.00	-	-
Emergency Order Clean Ups	35,000.00	7,275.00	7,275.00	6,475.00	-
Education, Training, Seminars	-	-	-	-	40,500.00
Contractual Services	-	-	-	-	-
Housing Director - Expenses	40,500.00	40,500.00	40,500.00	7,664.00	40,500.00

Construction Code - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	560,000.00	613,000.00	613,000.00	615,340.28	-
Part Time Employees	210,000.00	300,000.00	300,000.00	176,646.80	-
Temporary and Seasonal Employees	80,000.00	150,000.00	150,000.00	123,691.00	-
Excess Accumulated Time	5,000.00	5,000.00	5,000.00	5,569.40	-
Overtime	-	-	-	15,632.56	-
Sick Time Buy Out	-	-	-	-	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	-
Construction Code - Salaries	855,000.00	1,068,000.00	1,068,000.00	936,880.04	-

Construction Code - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Auto Expenses	40,000.00	56,249.54	56,249.54	39,326.29	-

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Books, Magazines, Periodicals	7,500.00	1,250.03	1,250.03	-	-
Uniform Allowance	5,500.00	3,457.58	3,457.58	-	-
Printing	6,000.00	275.00	275.00	2,206.00	-
Computer Equipment & Supplies	6,000.00	1,575.00	1,575.00	25,634.00	-
Office Supplies	4,500.00	52,317.84	52,317.84	42,959.05	-
Data Storage	20,000.00	2,521.44	2,521.44	2,521.36	-
Other Equipment	1,000.00	135.00	135.00	-	-
Tools & Work Equipment	5,000.00	-	-	-	-
Telephone	-	-	-	-	-
Postage	2,500.00	4,043.57	4,043.57	5,179.75	-
Subscriptions & Memberships	3,500.00	28,135.00	28,135.00	2,695.00	-
Consultant Services	-	-	-	-	-
Education, Training, Seminars	4,000.00	40.00	40.00	-	-
Maintenance & Repairs	3,000.00	2,500.00	2,500.00	695.00	-
Contractual Services	54,000.00	-	-	10,630.00	-
Construction Code - Expenses	162,500.00	152,500.00	152,500.00	131,846.45	-

Rent Leveling Board - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Part Time Employees	-	-	-	-	-
Overtime	-	-	-	-	-
Rent Leveling Board - Salaries	-	-	-	-	-

Rent Leveling Board - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Office Supplies	-	-	-	-	-
Legal Fees	750.00	750.00	750.00	-	750.00
Rent Leveling Board - Expenses	750.00	750.00	750.00	-	750.00

ABC Board - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Part Time Employees	9,500.00	9,500.00	9,500.00	7,500.00	9,500.00
ABC Board - Salaries	9,500.00	9,500.00	9,500.00	7,500.00	9,500.00

ABC Board - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Office Supplies	-	-	-	-	-
Advertising	400.00	400.00	400.00	-	400.00
Legal Fees	-	-	-	-	-
Court Appearances	-	-	-	-	-
ABC Board - Expenses	400.00	400.00	400.00	-	400.00

Insurance - General Liability	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Self Insurance Funds Admin	3,500,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Claims	-	-	-	-	1,500,000.00
Insurance - General Liability	3,500,000.00	2,000,000.00	2,000,000.00	2,000,000.00	3,500,000.00

Insurance - Worker Comp	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Self-Insurance Funds Admin	180,000.00	180,000.00	180,000.00	180,000.00	1,300,000.00
Claims					
Insurance - Worker Comp	180,000.00	180,000.00	180,000.00	180,000.00	1,300,000.00

Insurance - Employee Group Health	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Group Insurance Contracts	19,800,000.00	22,000,000.00	22,000,000.00	22,000,000.00	25,750,000.00
Claims					
Insurance - Employee Group Health	19,800,000.00	22,000,000.00	22,000,000.00	22,000,000.00	25,750,000.00

Health Care Waiver	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Health Care Buy Out	525,000.00	450,000.00	450,000.00	435,270.65	500,000.00
Health Care Waiver	525,000.00	450,000.00	450,000.00	435,270.65	500,000.00

Statutory Exp. - Unemployment	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Unemployment Insurance	1.00	1.00	1.00	1.00	1.00
Statutory Exp. - Unemployment	1.00	1.00	1.00	1.00	1.00

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Police Department - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	16,609,774.00	20,600,200.00	20,600,200.00	20,523,403.94	24,674,000.00
Part Time Employees	262,000.00	250,000.00	250,000.00	203,175.22	-
Dispatchers	1,056,000.00	1,146,000.00	1,146,000.00	1,129,629.78	-
School Crossing Guards	902,000.00	965,000.00	965,000.00	548,608.96	-
Non-Uniform Salaries	802,000.00	802,000.00	802,000.00	795,104.45	-
Special Officers/Court	125,000.00	115,000.00	115,000.00	61,945.11	-
Temporary and Seasonal Employees	200,000.00	-	-	-	-
Excess Accumulated Time	100,000.00	100,000.00	100,000.00	155,931.87	-
Police Overtime	475,000.00	475,000.00	475,000.00	425,712.33	-
Sick Time Buy Out	20,000.00	20,000.00	20,000.00	21,940.30	-
Special Events Overtime	200,000.00	200,000.00	200,000.00	106,753.63	-
Terminal Leave Pay	-	-	-	-	-
Disability	-	-	-	11,490.77	-
Workers Comp	-	-	-	2,957.56	-
ARPA Police Dept - Revenue Loss	2,457,711.00	-	-	-	-
Police Department - Salaries	23,209,485.00	24,673,200.00	24,673,200.00	23,986,653.92	24,674,000.00

Police Department - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Police Department - Expenses	-	-	-	(0.00)	-
Auto Expenses	10,000.00	7,985.83	7,985.83	8,513.36	-
Books, Magazines, Periodicals	1,000.00	-	-	200.00	-
Uniform Allowance	180,000.00	175,123.16	175,123.16	248,966.73	912,700.00
Drugs, Medicines,	15,000.00	3,420.00	3,420.00	9,488.26	-
First Aid Supplies	12,000.00	15,552.78	15,552.78	16,291.02	-
Feeding Prisoners	4,000.00	665.70	665.70	1,039.90	-
Janitorial Supplies	1,200.00	641.45	641.45	-	-
Fuel - Gasoline	2,500.00	572.42	572.42	498.68	-
Printing	7,000.00	5,227.05	5,227.05	6,849.39	-
Computer Equipment & Supplies	20,000.00	44,334.41	44,334.41	27,437.34	-
Office Supplies	15,000.00	16,453.81	16,453.81	12,297.20	-
Other Equipment	30,000.00	41,644.13	41,644.13	50,053.98	-
Advertising	500.00	154.38	154.38	326.25	-
Tools & Work Equipment	500.00	79.92	79.92	786.28	-
Telephone	5,000.00	2,280.00	2,280.00	2,190.00	-
Medical & Psych Exams	25,000.00	22,860.00	22,860.00	24,765.00	-
Interpreters	10,000.00	33,199.83	33,199.83	(1,484.91)	-
Subscriptions & Memberships	3,000.00	1,432.87	1,432.87	1,195.00	-
Consultant Services	11,000.00	10,919.92	10,919.92	11,465.95	-
Education, Training, Seminars	70,000.00	66,248.10	66,248.10	38,709.81	-
Licenses, Training, Permits	3,000.00	2,527.10	2,527.10	3,114.00	-
Ammunition	72,000.00	64,071.74	64,071.74	2,915.80	-
Maintenance & Repairs	300,000.00	275,626.21	275,626.21	99,380.00	-
Signs	30,000.00	19,232.83	19,232.83	19,030.84	-
Contractual Services	100,000.00	102,446.36	102,446.36	272,722.53	-
Police Department - Expenses	927,700.00	912,700.00	912,700.00	856,752.41	912,700.00
Traffic Safety Council - Salaries	-	-	-	-	-
Traffic Safety Council - Expenses	250.00	-	-	-	-
Office Emergency Management - Salaries	-	-	-	-	-

Office Emergency Management - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Office Emergency Management - Expenses	-	(0.00)	(0.00)	0.00	-
Books, Magazines, Periodicals	-	-	-	-	-
Uniform Allowance	-	-	-	-	-
First Aid Supplies	-	-	-	-	-
Printing	-	-	-	-	-
Computer Equipment & Supplies	1,500.00	7,966.55	7,966.55	-	-
Office Supplies	-	285.99	285.99	-	-
Other Equipment	4,000.00	683.79	683.79	4,116.39	-
Telephone	-	-	-	-	-
Education, Training, Seminars	500.00	-	-	1,383.61	9,500.00
Maintenance & Repairs	3,500.00	563.67	563.67	-	-

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Office Emergency Management - Expenses	9,500.00	9,500.00	9,500.00	5,500.00	9,500.00
Fire Department - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	11,823,685.00	14,881,396.00	14,881,396.00	14,299,644.46	16,584,000.00
Part Time Employees	97,000.00	70,000.00	70,000.00	54,771.00	-
Non-Uniform Salaries	543,000.00	637,000.00	637,000.00	682,155.87	-
Temporary and Seasonal Employees	-	-	-	-	-
Excess Accumulated Time	125,000.00	125,000.00	125,000.00	174,477.45	-
Fire Dept. Overtime	720,000.00	720,000.00	720,000.00	1,152,661.43	-
Sick Time Buy Out	90,000.00	90,000.00	90,000.00	94,056.18	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	60,000.00	60,000.00	60,000.00	-	-
Workers Comp Payments	-	-	-	-	-
ARPA Fire Dept - Revenue Loss	2,457,711.00	-	-	-	-
Fire Department - Salaries	15,916,396.00	16,583,396.00	16,583,396.00	16,457,766.39	16,584,000.00
Fire Department - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Fire Department - Expenses	-	-	-	(0.00)	-
Auto Expense	5,000.00	-	-	-	-
Books, Magazines, Periodicals	1,000.00	789.00	789.00	-	636,500.00
Uniform Allowance	110,000.00	125,443.58	125,443.58	144,238.24	-
First Aid Supplies	95,000.00	62,238.45	62,238.45	75,084.73	-
Janitorial Supplies	15,000.00	21,625.17	21,625.17	25,268.53	-
Printing	1,000.00	828.00	828.00	308.00	-
Computer Equipment & Supplies	14,000.00	22,875.32	22,875.32	43,357.85	-
Office Supplies	15,000.00	7,302.05	7,302.05	5,206.28	-
Other Equipment	14,000.00	10,875.33	10,875.33	8,165.97	-
Rents	-	-	-	-	-
Tools & Work Equipment	30,000.00	17,981.09	17,981.09	15,692.97	-
Telephone	1,000.00	-	-	118.81	-
Medical & Psych Exams	15,000.00	11,573.00	11,573.00	5,718.00	-
Subscriptions & Memberships	500.00	4,995.14	4,995.14	281.21	-
Consultant Services	-	-	-	-	-
Education, Training, Seminars	50,000.00	62,461.08	62,461.08	21,780.00	-
Maintenance & Repairs	35,000.00	53,591.55	53,591.55	49,426.69	-
Contractual Services	75,000.00	65,993.83	65,993.83	68,503.20	-
Ambulance Fee Collection	175,000.00	167,927.41	167,927.41	197,972.68	-
Fire Department - Expenses	651,500.00	636,500.00	636,500.00	661,123.16	636,500.00
Building Department (DPW) - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	407,000.00	387,000.00	387,000.00	375,757.27	-
Part Time Employees	-	-	-	-	-
Temporary and Seasonal Employees	-	-	-	-	-
Excess Accumulated Time	-	3,000.00	3,000.00	8,573.78	472,000.00
Building Overtime	85,000.00	82,000.00	82,000.00	58,119.81	-
Sick Time Buy Out	-	-	-	-	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	-
Snow Removal	-	-	-	-	-
Disability	-	-	-	-	-
Building Department (DPW) - Salaries	492,000.00	472,000.00	472,000.00	442,450.86	472,000.00
Building Department (DPW) - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Auto Expenses	-	10,709.63	10,709.63	540.00	10,709.63
Books, Magazines, Periodicals	-	-	-	-	-
Uniform Allowance	-	-	-	-	-
Janitorial Supplies	30,000.00	20,525.78	20,525.78	14,199.41	20,525.78
Road Salt and Cinders	2,000.00	-	-	-	-
Computer Equipment & Supplies	-	2,182.00	2,182.00	-	2,182.00
Office Supplies	-	450.00	450.00	743.69	450.00
Other Equipment	35,000.00	33,466.00	33,466.00	12,357.22	33,466.00
Tools & Work Equipment	25,000.00	26,093.53	26,093.53	19,702.92	26,093.53

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Consultant Services	-	-	-	-	-
Education, Training, Seminars	-	-	-	539.57	-
Licenses, Training, Permits	9,500.00	4,563.30	4,563.30	1,348.00	4,563.30
Maintenance & Repairs	240,000.00	273,578.44	273,578.44	216,091.18	273,578.44
Signs	-	-	-	-	-
Contractual Services	200,000.00	229,931.32	229,931.32	191,054.09	243,931.32
Emergency Repair	20,000.00	-	-	-	-
Building Department (DPW) - Expenses	561,500.00	601,500.00	601,500.00	456,576.08	615,500.00
Roads Department - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Roads Department - Salaries	-	-	-	0.00	-
Full Time Salaries	593,000.00	660,000.00	660,000.00	641,620.76	-
Temporary and Seasonal Employees	-	-	-	-	-
Excess Accumulated Time	-	-	-	8,885.35	-
Overtime	65,000.00	65,000.00	65,000.00	51,062.69	-
Sick Time Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	725,000.00
Snow Removal	-	-	-	-	200,000.00
Disability	-	-	-	12,539.60	-
Workers CComp	-	-	-	8,557.18	-
ARPA Roads Dept - Revenue Loss	-	-	-	-	-
Roads Department - Salaries	658,000.00	725,000.00	725,000.00	722,665.58	925,000.00
Roads Department - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Roads Department - Expenses	-	(0.00)	(0.00)	-	-
Books, Magazines, Periodicals	-	-	-	-	-
Uniform Allowance	-	-	-	-	-
Janitorial Supplies	-	81,284.52	81,284.52	-	-
Salt and Cinders	-	50,000.00	50,000.00	-	150,000.00
Printing	-	-	-	-	-
Computer Equipment & Supplies	-	-	-	-	203,500.00
Office Supplies	-	-	-	-	-
Other Equipment	25,000.00	-	-	-	-
Tools & Work Equipment	35,000.00	18,141.69	18,141.69	8,682.52	-
Subscriptions & Memberships	-	-	-	12,539.80	-
Consultant Services	-	-	-	-	-
Education, Training, Seminars	5,000.00	-	-	-	-
Licenses, Training, Permits	-	-	-	-	-
Maintenance & Repairs	110,000.00	40,336.79	40,336.79	49,372.60	-
Signs	15,000.00	13,737.00	13,737.00	7,000.00	-
Contractual Services	20,000.00	-	-	-	-
Roads Department - Expenses	210,000.00	203,500.00	203,500.00	77,594.92	353,500.00
Public Works Administration - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	402,000.00	460,000.00	460,000.00	442,659.10	548,500.00
Temporary and Seasonal Employees	-	-	-	-	-
Excess Accumulated Time	25,000.00	75,000.00	75,000.00	38,910.42	-
Overtime	35,000.00	10,000.00	10,000.00	21,389.51	-
Sick Time Buy Out	3,500.00	3,500.00	3,500.00	2,967.71	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	-
Snow Removal	-	-	-	-	-
Disability	-	-	-	-	-
Public Works Administration - Salaries	465,500.00	548,500.00	548,500.00	505,926.74	548,500.00
Public Works Administration - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Uniform Allowance	55,000.00	47,945.10	47,945.10	53,444.55	-
Printing	-	650.00	650.00	650.00	-
Computer Equipment & Supplies	-	11,651.00	11,651.00	2,641.21	-
Office Supplies	5,000.00	1,834.44	1,834.44	856.90	-
Other Equipment	-	369.00	369.00	-	66,000.00
Tools & Work Equipment	-	-	-	38.75	-

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Telephone	-	-	-	-	-
Consultant Services	-	-	-	-	-
Education, Training, Seminars	1,000.00	1,365.00	1,365.00	1,141.06	-
Licenses, Training, Permits	1,000.00	578.00	578.00	210.00	-
Maintenance & Repairs	-	317.46	317.46	-	-
Contractual Services	2,500.00	1,290.00	1,290.00	1,040.00	-
Public Works Administration - Expenses	64,500.00	66,000.00	66,000.00	60,022.47	66,000.00
Recycling - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	974,000.00	909,000.00	909,000.00	846,289.79	-
Part Time Employees	175,000.00	27,000.00	27,000.00	25,590.03	1,030,000.00
Temporary and Seasonal Employees	-	60,000.00	60,000.00	109,983.76	-
Excess Accumulated Time	4,000.00	4,000.00	4,000.00	7,682.98	-
Recycling Overtime	30,000.00	30,000.00	30,000.00	26,734.61	-
Sick Time Buy Out	-	-	-	-	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	-
Disability	-	-	-	-	-
Workers Comp	-	-	-	-	-
Recycling - Salaries	1,183,000.00	1,030,000.00	1,030,000.00	1,016,281.17	1,030,000.00
Recycling - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Uniform Allowance	-	700.00	700.00	-	-
Printing	-	-	-	-	-
Computer Equipment & Supplies	-	-	-	-	18,000.00
Office Supplies	-	200.00	200.00	-	-
Other Equipment	-	-	-	-	-
Tools & Work Equipment	18,000.00	16,400.00	16,400.00	7,562.99	-
Subscriptions & Memberships	-	-	-	-	-
Consultant Services	-	-	-	-	-
Education, Training, Seminars	-	-	-	-	-
Licenses, Training, Permits	-	-	-	-	-
Maintenance & Repairs	-	200.00	200.00	-	-
Signs	-	-	-	-	-
Contractual Services	-	500.00	500.00	-	-
Recycling - Expenses	18,000.00	18,000.00	18,000.00	7,562.99	18,000.00
Vehicle Maintenance - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	647,000.00	660,000.00	660,000.00	654,825.10	-
Temporary and Seasonal Employees	-	-	-	-	-
Excess Accumulated Time	4,000.00	4,000.00	4,000.00	5,995.51	724,000.00
Vehicle Maint. Overtime	60,000.00	60,000.00	60,000.00	63,344.18	-
Sick Time Buy Out	-	-	-	278.35	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	-
Snow Removal	-	-	-	-	-
Disability Payments	-	-	-	-	-
Workers Comp	-	-	-	-	-
Vehicle Maintenance - Salaries	711,000.00	724,000.00	724,000.00	724,443.14	724,000.00
Vehicle Maintenance - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Vehicle Maintenance - Expenses	-	-	-	(0.00)	-
Auto Expenses	600,600.00	634,595.67	634,595.67	579,158.34	-
Books, Magazines, Periodicals	-	-	-	-	-
Uniform Allowance	-	-	-	-	-
Computer Equipment & Supplies	500.00	-	-	-	725,000.00
Office Supplies	-	-	-	-	-
Other Equipment	30,000.00	2,275.06	2,275.06	32,245.38	-
Tools & Work Equipment	9,500.00	4,921.82	4,921.82	4,473.15	-
Consultant Services	-	-	-	-	-
Education, Training, Seminars	1,000.00	-	-	-	-
Maintenance & Repairs	75,000.00	62,952.45	62,952.45	33,746.89	-

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Contractual Services	13,000.00	19,855.00	19,855.00	1,100.00	-
Emergency Repair	-	-	-	-	-
Vehicle Maintenance - Expenses	729,600.00	724,600.00	724,600.00	650,723.76	725,000.00

Condo Services Act - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Multi-Family Reimbursement	700,000.00	930,000.00	930,000.00	149,498.41	930,000.00
Condo Services Act - Expenses	700,000.00	930,000.00	930,000.00	149,498.41	930,000.00

NJPDES Tier A Permit	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	-	-	-	-	-
NJPDES Tier A Permit	-	-	-	-	-

Health and Welfare - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Health and Welfare - Salaries	-	-	-	0.00	1,412,000.00
Full Time Salaries	1,116,000.00	1,276,000.00	1,276,000.00	854,820.36	-
Part Time Employees	145,000.00	77,000.00	77,000.00	29,606.50	-
Temporary and Seasonal Employees	-	30,000.00	30,000.00	11,487.00	-
Excess Accumulated Time	6,500.00	6,500.00	6,500.00	7,686.37	-
Overtime	17,500.00	17,500.00	17,500.00	7,016.74	-
Sick Time Buy Out	5,000.00	5,000.00	5,000.00	2,596.74	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	-
Disability	-	-	-	6,486.00	-
Health and Welfare - Salaries	1,290,000.00	1,412,000.00	1,412,000.00	919,699.71	1,412,000.00

Health and Welfare - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Books, Magazines, Periodicals	-	6,697.78	6,697.78	-	-
Uniform Allowance	5,000.00	3,525.01	3,525.01	2,457.71	-
Drugs, Medicines,	15,000.00	17,467.69	17,467.69	13,264.25	-
First Aid Supplies	-	873.00	873.00	-	-
Janitorial Supplies	1,000.00	-	-	-	-
Printing	3,500.00	1,666.57	1,666.57	1,947.00	-
Computer Equipment & Supplies	1,000.00	-	-	7,957.00	-
Office Supplies	20,000.00	20,355.41	20,355.41	15,406.20	-
Other Equipment	10,000.00	15,543.29	15,543.29	5,841.80	-
Advertising	1,500.00	2,452.00	2,452.00	2,100.00	-
Rents	35,000.00	34,674.96	34,674.96	34,674.96	-
Tools & Work Equipment	1,000.00	1,657.03	1,657.03	-	-
Telephone	-	999.60	999.60	(239.80)	-
Public Relations	4,000.00	-	-	-	-
Medical & Psych Exams	-	-	-	-	-
Postage	6,500.00	7,000.95	7,000.95	7,473.19	-
Subscriptions & Memberships	7,000.00	11,229.00	11,229.00	21,202.80	-
Consultant Services	15,000.00	2,500.00	2,500.00	9,066.31	-
Education, Training, Seminars	-	5,159.62	5,159.62	5,159.10	-
Licenses, Training, Permits	1,500.00	2,637.25	2,637.25	4,349.22	-
Maintenance & Repairs	-	1,287.00	1,287.00	-	-
Contractual Services	55,000.00	49,273.84	49,273.84	43,167.51	-
Program Supplies	3,000.00	-	-	8,855.30	185,000.00
Health and Welfare - Expenses	185,000.00	185,000.00	185,000.00	182,682.55	185,000.00

Human Services - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	-	220,000.00	220,000.00	60,243.70	335,000.00
Part Time Employees	1.00	1.00	1.00	-	-
Temporary and Seasonal Employees	100,000.00	110,000.00	110,000.00	42,101.43	-
Excess Accumulated Time	-	-	-	346.58	-
Overtime	5,000.00	5,000.00	5,000.00	10,988.70	-
Sick Time Buy Out	-	-	-	-	-
Terminal Leave	-	-	-	-	-
Human Services - Salaries	105,001.00	335,001.00	335,001.00	113,680.41	335,000.00

Human Services - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
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Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Program Supplies	72,000.00	72,000.00	72,000.00	67,191.74	72,000.00
Human Services - Expenses	72,000.00	72,000.00	72,000.00	67,191.74	72,000.00
Hamilton House Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Other Supplies	-	-	-	-	-
Contractual Services	5,000.00	5,000.00	5,000.00	-	5,000.00
Hamilton House Expenses	5,000.00	5,000.00	5,000.00	-	5,000.00
Environment Protection Comm. - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Part Time Employees	-	-	-	-	-
Environment Protection Comm. - Salaries	-	-	-	-	-
Environment Protection Comm. - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Office Supplies	400.00	800.00	800.00	275.00	800.00
Subscriptions & Memberships	400.00	-	-	525.00	-
Environment Protection Comm. - Expenses	800.00	800.00	800.00	800.00	800.00
Senior Citizens - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Senior Citizens - Salaries	-	-	-	0.00	-
Full Time Salaries	401,000.00	390,000.00	390,000.00	(136,323.25)	430,000.00
Part Time Employees	-	25,000.00	25,000.00	9,711.00	-
Temporary and Seasonal Employees	-	-	-	7,335.00	-
Excess Accumulated Time	2,500.00	2,500.00	2,500.00	2,672.12	-
Overtime	1,500.00	1,500.00	1,500.00	1,323.25	-
Sick Time Buy Out	-	-	-	-	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	-
Disability	-	11,000.00	11,000.00	-	-
Senior Citizens - Salaries	405,000.00	430,000.00	430,000.00	(115,281.88)	430,000.00
Senior Citizens - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Books, Magazines, Periodicals	-	-	-	-	-
Printing	-	1,297.34	1,297.34	-	-
Computer Equipment & Supplies	-	2,516.00	2,516.00	992.00	-
Office Supplies	4,000.00	3,637.52	3,637.52	6,331.86	-
Public Relations	15,000.00	20,819.68	20,819.68	5,035.63	-
Subscriptions & Memberships	-	50.00	50.00	75.00	-
Consultant Services	-	-	-	-	-
Education, Training, Seminars	-	-	-	-	-
Licenses, Training, Permits	-	-	-	70.00	-
Contractual Services	12,000.00	2,115.46	2,115.46	12,563.39	31,000.00
Program Supplies	-	564.00	564.00	5,655.30	-
Senior Citizens - Expenses	31,000.00	31,000.00	31,000.00	30,723.18	31,000.00
Animal Control Shelter - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	109,000.00	94,000.00	94,000.00	95,018.28	-
Part Time Employees	80,000.00	40,000.00	40,000.00	36,174.91	179,000.00
Temporary and Seasonal Employees	-	-	-	12,085.00	-
Excess Accumulated Time	-	-	-	-	-
Animal Control Overtime	45,000.00	45,000.00	45,000.00	42,469.90	-
Sick Time Buy Out	-	-	-	-	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	-
Animal Control Shelter - Salaries	234,000.00	179,000.00	179,000.00	185,748.09	179,000.00
Animal Control Shelter - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	49,000.00	52,500.00	52,500.00	52,165.09	52,500.00
Animal Control Shelter - Expenses	49,000.00	52,500.00	52,500.00	52,165.09	52,500.00
Public Playgrounds and Rec - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Public Playgrounds and Rec - Salaries	-	-	-	0.00	-

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	307,000.00	320,000.00	320,000.00	285,802.71	-
Part Time Employees	210,000.00	200,000.00	200,000.00	-	-
Police (Recreation)	50,000.00	50,000.00	50,000.00	43,810.02	-
Temporary and Seasonal Employees	-	125,000.00	125,000.00	233,043.63	-
Excess Accumulated Time	-	14,000.00	14,000.00	14,195.22	-
Overtime	22,500.00	22,500.00	22,500.00	21,127.90	-
Sick Time Buy Out	4,000.00	4,000.00	4,000.00	3,612.77	735,500.00
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	-
Public Playgrounds and Rec - Salaries	593,500.00	735,500.00	735,500.00	601,592.25	735,500.00

Public Playgrounds and Rec - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Public Playgrounds and Rec - Expenses	-	-	-	(0.00)	-
Auto Expenses	500.00	3,262.51	3,262.51	118.10	-
Uniform Allowance	2,500.00	64.95	64.95	1,606.00	-
First Aid Supplies	2,000.00	277.29	277.29	3,378.20	-
Janitorial Supplies	3,000.00	6,572.12	6,572.12	6,808.36	-
Printing	11,000.00	1,452.00	1,452.00	930.00	-
Computer Equipment & Supplies	2,000.00	1,585.31	1,585.31	299.90	-
Office Supplies	2,000.00	1,750.92	1,750.92	914.16	-
Other Equipment	16,000.00	13,272.61	13,272.61	17,916.32	-
Advertising	3,000.00	2,896.00	2,896.00	950.00	-
Rents	-	-	-	-	165,500.00
Tools & Work Equipment	2,000.00	738.84	738.84	894.09	-
Medical & Psych Exams	3,500.00	1,012.00	1,012.00	845.00	-
Subscriptions & Memberships	1,000.00	1,006.93	1,006.93	957.92	-
Consultant Services	2,500.00	1,750.00	1,750.00	-	-
Education, Training, Seminars	2,500.00	2,323.00	2,323.00	2,325.00	-
Licenses, Training, Permits	2,500.00	2,082.00	2,082.00	2,611.00	-
Celebrations	-	-	-	-	-
Maintenance & Repairs	7,000.00	18,575.00	18,575.00	14,800.00	-
Contractual Services	32,500.00	41,312.92	41,312.92	42,626.67	-
Program Supplies	70,000.00	65,565.60	65,565.60	47,609.63	-
Public Playgrounds and Rec - Expenses	165,500.00	165,500.00	165,500.00	145,590.35	165,500.00

Shade Tree - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	612,000.00	635,000.00	635,000.00	625,401.30	-
Part Time Employees	-	-	-	-	-
Temporary and Seasonal Employees	-	-	-	-	-
Excess Accumulated Time	7,500.00	7,500.00	7,500.00	7,448.59	-
Shade Tree Overtime	50,000.00	50,000.00	50,000.00	72,159.77	692,500.00
Sick Time Buy Out	-	-	-	-	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	-
Shade Tree - Salaries	669,500.00	692,500.00	692,500.00	705,009.66	692,500.00

Shade Tree - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Uniform Allowance	-	8,576.52	8,576.52	-	-
Office Supplies	-	-	-	-	-
Other Equipment	-	2,133.80	2,133.80	-	-
Tools & Work Equipment	20,000.00	14,071.45	14,071.45	13,597.61	-
Subscriptions & Memberships	-	-	-	-	-
Consultant Services	-	-	-	-	-
Licenses, Training, Permits	2,000.00	2,087.34	2,087.34	2,340.00	61,000.00
Maintenance & Repairs	30,000.00	31,280.89	31,280.89	13,939.66	-
Contractual Services	9,000.00	2,850.00	2,850.00	4,050.00	-
Shade Tree - Expenses	61,000.00	61,000.00	61,000.00	33,927.27	61,000.00

Arts Center & Sculpture Park - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	65,000.00	75,000.00	75,000.00	72,468.72	111,500.00
Part Time Employees	30,000.00	32,000.00	32,000.00	-	-
Temporary and Seasonal Employees	-	-	-	26,759.25	-

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Excess Accumulated Time	1,500.00	1,500.00	1,500.00	5,803.48	-
Overtime	-	3,000.00	3,000.00	656.99	-
Terminal Leave	-	-	-	-	-
Arts Center & Sculpture Park - Salaries	96,500.00	111,500.00	111,500.00	105,688.44	111,500.00
Arts Center & Sculpture Park - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Arts Center & Sculpture Park - Expenses	-	-	-	(0.00)	-
Janitorial Supplies	9,600.00	10,977.99	10,977.99	10,867.88	-
Printing	2,500.00	1,991.80	1,991.80	2,364.60	-
Office Supplies	3,800.00	2,586.82	2,586.82	3,819.29	-
Advertising	-	-	-	-	-
Postage	500.00	375.08	375.08	240.62	-
Consultant Services	2,500.00	2,825.00	2,825.00	2,994.00	-
Education, Training, Seminars	-	-	-	-	-
Celebrations	-	-	-	-	-
Maintenance & Repairs	5,000.00	2,432.48	2,432.48	433.64	-
Contractual	-	3,121.16	3,121.16	2,905.21	-
Program Supplies	2,000.00	1,589.67	1,589.67	1,474.15	25,900.00
Arts Center & Sculpture Park - Expenses	25,900.00	25,900.00	25,900.00	25,099.39	25,900.00
Maintenance of Parks - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Maintenance of Parks - Salaries	-	-	-	(0.00)	-
Full Time Salaries	846,000.00	865,000.00	865,000.00	813,612.50	-
Part Time	-	-	-	-	-
Temporary and Seasonal Employees	-	-	-	244.12	-
Excess Accumulated Time	7,500.00	7,500.00	7,500.00	3,645.84	-
Maint of Parks Overtime	80,000.00	80,000.00	80,000.00	86,330.49	-
Sick Time Buy Out	-	-	-	-	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	-
Disability	-	-	-	21,187.60	952,500.00
Workers Comp Payments	-	-	-	-	-
Maintenance of Parks - Salaries	933,500.00	952,500.00	952,500.00	925,020.55	952,500.00
Maintenance of Parks - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Uniform Allowance	-	2,937.07	2,937.07	-	-
Road Salt and Cinders	-	-	-	-	-
Office Supplies	-	-	-	-	-
Other Equipment	-	-	-	-	-
Tools & Work Equipment	20,000.00	20,045.14	20,045.14	19,055.94	-
Consultant Services	-	-	-	-	-
Education, Training, Seminars	2,000.00	455.00	455.00	82.34	97,000.00
Maintenance & Repairs	45,000.00	46,452.79	46,452.79	47,191.31	-
Contractual Services	30,000.00	27,110.00	27,110.00	30,259.00	-
Maintenance of Parks - Expenses	97,000.00	97,000.00	97,000.00	96,588.59	97,000.00
Public Library	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	-	4,964,828.00	4,964,828.00	-	5,632,927.76
Part Time Employees	-	-	-	-	-
Police (Recreation)	-	-	-	-	-
Temporary and Seasonal Employees	-	-	-	-	-
Overtime	-	-	-	-	-
Sick Time Buy Out	-	-	-	-	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	-
PERS	-	-	-	-	-
Auto Expenses	-	-	-	-	-
Books, Magazines, Periodicals	-	-	-	-	-
Uniform Allowance	-	-	-	-	-
Drugs, Medicines,	-	-	-	-	-
Election Expenses	-	-	-	-	-
First Aid Supplies	-	-	-	-	-

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Feeding Prisoners	-	-	-	-	-
Janitorial Supplies	-	-	-	-	-
Road Salt and Cinders	-	-	-	-	-
Fuel - Gasoline	-	-	-	-	-
Printing	-	-	-	-	-
Computer Equipment & Supplies	-	-	-	-	-
Office Supplies	-	-	-	-	-
Other Equipment	-	-	-	-	-
Advertising	-	-	-	-	-
Tools & Work Equipment	-	-	-	-	-
Electric and Gas	-	-	-	-	-
Legal Fees	-	-	-	-	-
Telephone	-	-	-	-	-
Employer Taxes	-	-	-	-	-
Public Relations	-	-	-	-	-
Medical & Psych Exams	-	-	-	-	-
Group Insurance	-	-	-	-	-
Postage	-	-	-	-	-
Subscriptions & Memberships	-	-	-	-	-
Consultant Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Education, Training, Seminars	-	-	-	-	-
Licenses, Training, Permits	-	-	-	-	-
Other Insurance Premiums	-	-	-	-	-
Accounting and Auditing	-	-	-	-	-
Maintenance & Repairs	-	-	-	-	-
Signs	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-
DCRP	-	-	-	-	-
Program Supplies	-	-	-	-	-
Public Library	-	4,964,828.00	4,964,828.00	-	5,632,927.76

Res Accum Absence / Salary Adjustments	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	300,000.00	300,000.00	300,000.00	300,000.00	1.00
OVERALL WAGE INCREASES	1.00	1.00	1.00	1.00	3,500,000.00
RIF					
Res Accum Absence / Salary Adjustments	300,001.00	300,001.00	300,001.00	300,001.00	3,500,001.00

Res Tax Appeals	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	500,000.00	300,000.00	300,000.00	300,000.00	1.00
Res Tax Appeals	500,000.00	300,000.00	300,000.00	300,000.00	1.00

Electricity	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Electric and Gas	800,000.00	860,000.00	860,000.00	644,230.99	925,000.00
Electricity	800,000.00	860,000.00	860,000.00	644,230.99	925,000.00

Street Lighting	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Street Lighting	850,000.00	900,000.00	900,000.00	882,885.68	900,000.00
Miscellaneous	-	-	-	-	-
Street Lighting	850,000.00	900,000.00	900,000.00	882,885.68	900,000.00

Telephone	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Telephone	-	-	-	(0.00)	-
Telephone Hardware	550,000.00	-	-	159,784.43	800,000.00
Telephone Service	-	298,572.90	298,572.90	48,088.72	-
Wireless Telephone	-	212,279.61	212,279.61	170,567.40	-
Internet Services	-	89,147.49	89,147.49	269,942.80	-
Telephone	550,000.00	600,000.00	600,000.00	648,383.35	800,000.00

Fuel Oil - Diesel and Heating Oil	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Heating Oil	-	-	-	-	-

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Fuel - Diesel	450,000.00	350,000.00	350,000.00	274,021.53	350,000.00
Fuel Oil - Diesel and Heating Oil	450,000.00	350,000.00	350,000.00	274,021.53	350,000.00
Special Imp District Payment	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Joint Use Sewer User Fees	-	-	-	-	-
Passaic Valley Sewer Fees	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Special Imp District Payment	-	-	-	-	-
Purchase/Lease Autos	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Purchase of Vehicles	800,000.00	500,000.00	500,000.00	416,508.08	375,000.00
Purchase/Lease Autos	800,000.00	500,000.00	500,000.00	416,508.08	375,000.00
Gasoline	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Fuel - Gasoline	500,000.00	500,000.00	500,000.00	406,977.97	500,000.00
Gasoline	500,000.00	500,000.00	500,000.00	406,977.97	500,000.00
Recycle Tax	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Contractual Services	-	-	-	-	-
Recycle Tax	-	-	-	-	-
Sanitation - Contractual - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Solid Waste Removal	8,800,000.00	9,400,000.00	9,400,000.00	9,323,335.76	9,650,000.00
Contractual Services	250,000.00	250,000.00	250,000.00	1,355.17	410,000.00
Sanitation - Contractual - Expenses	9,050,000.00	9,650,000.00	9,650,000.00	9,324,690.93	10,060,000.00
Contingent	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Contingent	25,000.00	25,000.00	25,000.00	-	10,000.00
Contingent	25,000.00	25,000.00	25,000.00	-	10,000.00
Statutory Expenditures - PERS	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
PERS	2,758,878.00	2,733,296.00	2,733,296.00	2,511,693.20	2,742,598.00
Statutory Expenditures - PERS	2,758,878.00	2,733,296.00	2,733,296.00	2,511,693.20	2,742,598.00
Statutory Expenditures - Social Security	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Employer Taxes	1,900,000.00	2,000,000.00	2,000,000.00	1,960,188.82	2,200,000.00
Statutory Expenditures - Social Security	1,900,000.00	2,000,000.00	2,000,000.00	1,960,188.82	2,200,000.00
Statutory Expenditures - PFRS	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
PFRS	11,660,901.00	12,726,324.00	12,726,324.00	12,726,324.00	12,111,760.00
Statutory Expenditures - PFRS	11,660,901.00	12,726,324.00	12,726,324.00	12,726,324.00	12,111,760.00
Statutory Expenditures - DCRP	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
DCRP	75,000.00	75,000.00	75,000.00	66,834.61	75,000.00
Statutory Expenditures - DCRP	75,000.00	75,000.00	75,000.00	66,834.61	75,000.00
Judgements	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Judgement Payment	-	-	-	-	-
Judgements	-	-	-	-	-
Secure the City Drill	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	-	-	-	-	-
Secure the City Drill	-	-	-	-	-
Drunk Driving Enforce Fund	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Grant Overtime	54,228.09	32,217.00	32,217.00	32,217.00	-
Drunk Driving Enforce Fund	54,228.09	32,217.00	32,217.00	32,217.00	-
Drive Sober Grant	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	-	-	-	-	-
Drive Sober Grant	-	-	-	-	-

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Municipal Alliance	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	17,312.00	34,624.00	34,624.00	34,623.87	-
City Match	4,328.00	8,656.00	8,656.00	-	-
Municipal Alliance	21,640.00	43,280.00	43,280.00	34,623.87	-
Hoffman LaRoche Planning Grant	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Misc. Expense	-	-	-	-	-
Hoffman LaRoche Planning Grant	-	-	-	-	-
Safe and Secure Communities Program	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	32,400.00	-	-	80,000.00	-
Safe & Secure Overtime	45,150.00	-	-	-	-
Safe and Secure Communities Program	77,550.00	-	-	80,000.00	-
Senior Citizen & Disabled Res Tran Grant	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	105,203.00	-	-	105,203.00	-
Senior Citizen & Disabled Res Tran Grant	105,203.00	-	-	105,203.00	-
Office of Aging Program Grant	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	24,960.00	24,960.00	24,960.00	24,960.00	-
Office of Aging Program Grant	24,960.00	24,960.00	24,960.00	24,960.00	-
Office of Aging Title III B	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	-	32,000.00	32,000.00	32,000.00	-
City Match	-	79,615.00	79,615.00	79,615.00	-
Office of Aging Title III B	-	111,615.00	111,615.00	111,615.00	-
NJ Dept of Ed - Nursing Services Grant	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	-	-	-	-	-
NJ Dept of Ed - Nursing Services Grant	-	-	-	-	-
FEMA Emergency Management Grant	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	637,195.00	-	-	-	-
City Match	-	-	-	-	-
FEMA Emergency Management Grant	637,195.00	-	-	-	-
NJ Comm. Diseases - Hep "B"	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	-	-	-	-	-
NJ Comm. Diseases - Hep "B"	-	-	-	-	-
NJ Body Armor Replacement Fund	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	11,442.00	11,978.00	11,978.00	11,978.00	-
NJ Body Armor Replacement Fund	11,442.00	11,978.00	11,978.00	11,978.00	-
Byrne Memorial Justice Assistance Prog	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	-	-	-	23,322.60	-
Byrne Memorial Justice Assistance Prog	-	-	-	23,322.60	-
PASSAIC COUNTY - POLICE	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	-	-	-	17,500.00	-
PASSAIC COUNTY - POLICE	-	-	-	17,500.00	-
BULLETPROOF VESTS - FEDERAL	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	-	-	-	-	-
BULLETPROOF VESTS - FEDERAL	-	-	-	-	-
Recycling Tonnage Grant	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	173,356.00	219,921.00	219,921.00	219,920.00	-
Recycling Tonnage Grant	173,356.00	219,921.00	219,921.00	219,920.00	-

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Clean Communities Grant	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	180,297.00	178,822.00	178,822.00	178,822.00	-
Clean Communities Grant	180,297.00	178,822.00	178,822.00	178,822.00	-
NJ Pandemic Influenza Planning Grant	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	-	-	-	-	-
NJ Pandemic Influenza Planning Grant	-	-	-	-	-
Occupant Protection	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	80,000.00	-	-	-	-
Occupant Protection	80,000.00	-	-	-	-
NJ Local Pedestrian Safety Grant	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	-	-	-	35,000.00	-
Pedestrian Safety Overtime	35,000.00	-	-	-	-
NJ Local Pedestrian Safety Grant	35,000.00	-	-	35,000.00	-
FEMA Grant	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	-	-	-	-	-
FEMA Grant	-	-	-	-	-
Over the Limit Under Arrest	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	-	-	-	-	-
Over the Limit Under Arrest	-	-	-	-	-
Delta Dental	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	-	-	-	-	-
Delta Dental	-	-	-	-	-
SAFER Grant	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	-	-	-	-	-
Other Expense	-	-	-	-	-
SAFER Grant	-	-	-	-	-
NJOAG Body Camera	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	-	-	-	-	-
NJOAG Body Camera	-	-	-	-	-
Passaic County Open Space	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	-	225,000.00	225,000.00	425,000.00	-
Passaic County Open Space	-	225,000.00	225,000.00	425,000.00	-
Alcohol Education, Rehab & Enf Fund	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	490.34	1,135.00	1,135.00	1,134.83	-
Alcohol Education, Rehab & Enf Fund	490.34	1,135.00	1,135.00	1,134.83	-
Assistance to Firefighters Grant	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	-	-	-	-	-
Assistance to Firefighters Grant	-	-	-	-	-
NJ Department of Transportation	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	753,257.00	140,650.00	140,650.00	708,650.00	-
NJ Department of Transportation	753,257.00	140,650.00	140,650.00	708,650.00	-
New Jersey Forest Service Grant	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	-	-	-	-	-
City Match	-	-	-	-	-
New Jersey Forest Service Grant	-	-	-	-	-
NJ Highlands Council Grant	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Misc. Expenses	-	-	-	-	-

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
NJ Highlands Council Grant	-	-	-	-	-
Health Department Grant	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	510,155.00	221,334.00	221,334.00	571,948.00	-
Health Department Grant	510,155.00	221,334.00	221,334.00	571,948.00	-
Recreation Grants	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Misc. Recreation Grants	4,050,000.00	-	-	-	-
Recreation Grants	4,050,000.00	-	-	-	-
New Jersey Historic Trust	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Historic Trust Fund Grant	444,995.00	-	-	-	-
Historic Trust - City Match	444,995.00	-	-	-	-
New Jersey Historic Trust	889,990.00	-	-	-	-
NJ DEP Grants	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	-	-	-	-	-
NJ DEP Grants	-	-	-	-	-
USDOJ Grants	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	-	-	-	-	-
USDOJ Grants	-	-	-	-	-
Passaic County Grants - Misc.	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Passaic County Grant	59,000.00	-	-	21,000.00	-
Passaic County Grants - City Match	-	-	-	-	-
Passaic County Grants - Misc.	59,000.00	-	-	21,000.00	-
American Rescue Plan Act (ARPA)	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	-	-	-	-	-
American Rescue Plan Act (ARPA)	-	-	-	-	-
Click It or Ticket	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Overtime	-	-	-	-	-
Click It or Ticket	-	-	-	-	-
Animal Control Services - Interlocal	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Part Time Employees	-	-	-	-	-
Temporary and Seasonal Employees	-	-	-	-	-
Animal Control Services - Interlocal	-	-	-	-	-
Board of Health Services - Interlocal	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	119,000.00	121,000.00	121,000.00	121,000.00	121,000.00
Part Time Employees	-	-	-	-	-
Temporary and Seasonal Employees	-	-	-	-	-
Board of Health Services - Interlocal	119,000.00	121,000.00	121,000.00	121,000.00	121,000.00
Health - BOE - Interlocal	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Part Time Employees	-	-	-	-	-
Hamilton House with County	55,000.00	55,000.00	55,000.00	22,916.65	-
Health - BOE - Interlocal	55,000.00	55,000.00	55,000.00	22,916.65	-
Interlocal Services - PVWC	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	165,000.00	165,000.00	165,000.00	165,000.00	108,000.00
Part Time Employees	-	-	-	-	-
Temporary and Seasonal Employees	-	-	-	-	-
Interlocal Services - PVWC	165,000.00	165,000.00	165,000.00	165,000.00	108,000.00
Interlocal Service - Haz Mat	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Interlocal Service - Haz Mat	-	-	-	0.00	-
Consultant Services	-	-	-	-	-

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Contractual Services	35,000.00	20,000.00	20,000.00	-	20,000.00
Program Supplies	-	-	-	18,198.27	-
Interlocal Service - Haz Mat	35,000.00	20,000.00	20,000.00	18,198.27	20,000.00
Municipal Court - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Municipal Court - Salaries	-	-	-	0.00	-
Full Time Salaries	762,000.00	748,000.00	748,000.00	740,429.75	-
Part Time Employees	169,000.00	195,000.00	195,000.00	138,300.56	-
Temporary and Seasonal Employees	-	-	-	-	-
Excess Accumulated Time	-	10,000.00	10,000.00	6,053.43	-
Court Overtime	-	-	-	-	-
Sick Time Buy Out	2,500.00	2,500.00	2,500.00	1,233.98	955,000.00
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	-
Disability	-	-	-	-	-
Municipal Court - Salaries	933,500.00	955,500.00	955,500.00	886,017.72	955,000.00
Municipal Court - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Books, Magazines, Periodicals	1,000.00	54,213.04	54,213.04	798.00	-
Printing	25,000.00	17,195.50	17,195.50	13,371.00	-
Computer Equipment & Supplies	-	4,995.00	4,995.00	-	-
Office Supplies	4,500.00	4,017.12	4,017.12	6,912.35	-
Acting Judge	1,000.00	1,650.00	1,650.00	1,100.00	-
Other Equipment	-	-	-	-	-
Interpreters	130,000.00	76,321.75	76,321.75	75,419.50	-
Postage	50,000.00	56,300.75	56,300.75	47,658.34	-
Subscriptions & Memberships	100.00	150.00	150.00	300.00	-
Consultant Services	-	-	-	-	-
Education, Training, Seminars	-	245.00	245.00	405.96	-
Licenses, Training, Permits	-	-	-	-	-
Accounting and Auditing	-	-	-	-	-
Maintenance & Repairs	1,750.00	-	-	1,995.00	233,350.00
Contractual Services	20,000.00	18,261.84	18,261.84	26,792.94	-
Municipal Court - Expenses	233,350.00	233,350.00	233,350.00	174,753.09	233,350.00
Public Defender - Salaries	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Part Time Employees	57,500.00	59,000.00	59,000.00	44,999.94	65,000.00
Public Defender - Salaries	57,500.00	59,000.00	59,000.00	44,999.94	65,000.00
Capital Improvements	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Down Payment	3,415,422.00	150,000.00	150,000.00	150,000.00	-
Police Car Purchase (10)					-
Capital Improvements	3,415,422.00	150,000.00	150,000.00	150,000.00	-
Debt Service - Bond Principal	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Bond Principal Payment	5,225,000.00	5,200,000.00	5,200,000.00	5,200,000.00	5,240,000.00
Debt Service - Bond Principal	5,225,000.00	5,200,000.00	5,200,000.00	5,200,000.00	5,240,000.00
Debt Service - Note Principal	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Payment on Notes	-	166,000.00	166,000.00	166,000.00	-
Debt Service - Note Principal	-	166,000.00	166,000.00	166,000.00	-
Debt Service - Bond Interest	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Bond Interest Payment	1,200,000.00	1,010,000.00	1,010,000.00	1,010,000.00	1,570,000.00
Debt Service - Bond Interest	1,200,000.00	1,010,000.00	1,010,000.00	1,010,000.00	1,570,000.00
Debt Service - Note Interest	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Interest on Notes	830,000.00	904,000.00	904,000.00	904,000.00	300,000.00
Interest on SENS					70,905.00
Debt Service - Note Interest	830,000.00	904,000.00	904,000.00	904,000.00	370,905.00

Current Appropriations

Description	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Debt Service - NJ Green Acres	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
NJ Green Acres Trust Loan	85,000.00	85,000.00	85,000.00	85,000.00	85,000.00
Debt Service - NJ Green Acres	85,000.00	85,000.00	85,000.00	85,000.00	85,000.00
Debt Service - NJ Wastewater Trust	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
NJ Wastewater Trust Loan	-	-	-	-	-
Debt Service - NJ Wastewater Trust	-	-	-	-	-
Deferred Charges - Expenses	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	-	20,000.00	20,000.00	20,000.00	680,000.00
Deferred Charges - Expenses	-	20,000.00	20,000.00	20,000.00	680,000.00
Grant Match	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	120,000.00	120,000.00	120,000.00	120,000.00	-
Grant Match	120,000.00	120,000.00	120,000.00	120,000.00	-
Reserve for Uncollected Taxes	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous				5,500,000.00	
APPROPRIATIONS BEFORE RUT	133,336,690.43	133,931,509.00	133,931,509.00	130,109,419.95	142,179,143.76
Reserve for Uncollected Taxes	2024 FINAL BUDGET	2025 BUDGET	2025 ADJST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	5,500,000.00	5,500,000.00	5,500,000.00	5,500,000.00	6,000,000.00
Reserve for Uncollected Taxes	5,500,000.00	5,500,000.00	5,500,000.00	5,500,000.00	6,000,000.00
TOTAL APPROPRIATIONS	138,836,690.43	139,431,509.00	139,431,509.00	135,609,419.95	148,179,143.76

UTILITY FUND BUDGET REVENUE DETAILS

UTILITY Revenue Budget

Description	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
FUND BALANCE	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
FUND BALANCE ANTICIPATED	615,900.00	520,798.00	1,044,273.00	1,044,273.00	1,200,000.00
FUND BALANCE ANTICIPATED W/CONSENT	-	-	-	-	-
FUND BALANCE	615,900.00	520,798.00	1,044,273.00	1,044,273.00	1,200,000.00
INTEREST AND COSTS ON SEWER	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
INTEREST & COSTS ON SEWER	125,000.00	125,000.00	150,000.00	139,240.05	100,000.00
INTEREST AND COSTS ON SEWER	125,000.00	125,000.00	150,000.00	139,240.05	100,000.00
INVESTMENT INCOME	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
INVESTMENT INTEREST	100,000.00	450,000.00	260,000.00	309,723.11	206,678.00
INVESTMENT INCOME	100,000.00	450,000.00	260,000.00	309,723.11	206,678.00
SEWER RENT REVENUE	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
SEWER RENTS	11,967,200.00	11,848,000.00	11,821,547.00	12,365,225.36	12,250,000.00
SEWER FEES - RATE CHANGE	-	-	-	-	-
SEWER RENT REVENUE	11,967,200.00	11,848,000.00	11,821,547.00	12,365,225.36	12,250,000.00
SEWER RENTS	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
RENTS - DIRECT BILLING	200,000.00	200,000.00	250,000.00	433,212.35	400,000.00
SEWER RENTS	200,000.00	200,000.00	250,000.00	433,212.35	400,000.00
DEBT SERVICE REIMBURSEMENT - LAROCHE	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
DEBT SERVICE REIMBURSEMENT - LAROCHE	-	-	-	-	-
SEWER CAPITAL FUND	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 COLLECTED	2026 Requested
SEWER CAPITAL FUND BALANCE	-	-	-	-	300,000.00
SEWER CAPITAL FUND	-	-	-	-	300,000.00
MISC. RESERVES	-	-	-	-	-
DEFICIT (GENERAL BUDGET)	-	-	-	-	-
RECEIPTS FROM DEL SEWER	-	-	-	-	-
MISC. REV. NOT ANTICIPATED	-	-	-	-	-
REFUNDS TO APPROPRIATIONS	-	-	-	-	-
GRAND TOTAL	13,008,100.00	13,143,798.00	13,525,820.00	14,291,673.87	14,456,678.00

UTILITY FUND BUDGET APPROPRIATION DETAILS

Utility Expenditure Budget

Description	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Auditing Expense	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Accounting and Auditing	42,900.00	40,000.00	15,000.00	8,900.00	10,000.00
Auditing Expense	42,900.00	40,000.00	15,000.00	8,900.00	10,000.00
Insurance - General Liability	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Group Insurance	24,200.00	27,085.00	27,800.00	27,800.00	100,000.00
Other Insurance Premiums	-	-	-	-	-
Insurance - General Liability	24,200.00	27,085.00	27,800.00	27,800.00	100,000.00
Insurance - Self Insurance Trust	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Self-Insurance Funds	93,700.00	110,000.00	115,000.00	115,000.00	200,000.00
Self Insurance Trust - Indirect	15,800.00	-	-	-	-
Insurance - Self Insurance Trust	109,500.00	110,000.00	115,000.00	115,000.00	200,000.00
Insurance - Employee Group Health	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Group Insurance	329,100.00	395,570.00	404,700.00	404,700.00	600,000.00
Employee Group Health - Indirect	49,900.00	-	51,599.00	51,599.00	-
Insurance - Employee Group Health	379,000.00	395,570.00	456,299.00	456,299.00	600,000.00
Sewer / Storm Systems - Salaries	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Full Time Salaries	569,500.00	548,000.00	575,000.00	568,031.35	603,750.00
Part Time Salaries	-	-	-	-	-
Temporary and Seasonal Employees	-	-	-	-	-
Excess Accumulated Time	2,000.00	-	-	833.31	-
Sewer Utility Overtime	100,000.00	100,000.00	125,000.00	145,038.61	150,000.00
Sick Time Buy Out	-	-	-	-	-
Health Care Buy Out	-	-	-	-	-
Terminal Leave Pay	-	-	-	-	-
Stand By Stipend	-	52,000.00	52,000.00	52,357.15	52,000.00
Disability Payment	-	-	-	-	-
Workers Comp Payment	-	-	-	992.29	-
Sewer / Storm Systems - Salaries	671,500.00	700,000.00	752,000.00	767,252.71	805,750.00
Sewer / Storm Systems - Expenses	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Sewer / Storm Systems - Expenses	-	-	-	-	-
Auto Expenses	5,800.00	10,000.00	10,000.00	-	10,000.00
Books Magazines Periodicals	-	-	-	-	-
Uniform Allowance	5,200.00	5,800.00	10,000.00	9,971.13	10,000.00
Janitorial Supplies	-	-	-	-	-
Printing	1,300.00	7,500.00	10,000.00	23,099.00	10,000.00
Computer Equipment & Supplies	-	-	10,000.00	-	10,000.00
Office Supplies	-	-	-	-	-
Other Equipment	33,900.00	33,900.00	15,000.00	-	15,000.00
Tools & Work Equipment	-	7,500.00	32,000.00	33,041.89	32,000.00
Postage	10,600.00	15,000.00	15,000.00	-	15,000.00
Subscriptions & Memberships	-	-	500.00	620.00	500.00
Consultant Services	16,200.00	30,000.00	25,000.00	19,500.00	25,000.00
Education Training Seminars	-	-	500.00	-	500.00
Licenses Training Permits	6,600.00	15,000.00	15,000.00	13,100.00	15,000.00
Maintenance & Repairs	102,800.00	102,800.00	70,000.00	86,646.92	70,000.00
Signs	-	-	-	-	-
Contractual Services	95,600.00	76,550.00	70,948.00	6,260.00	70,948.00
Emergency Appropriation	150,000.00	-	-	-	-
Sewer / Storm Systems - Expenses	428,000.00	304,050.00	283,948.00	192,238.94	283,948.00
Emergency Repairs	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Emergency Repairs	125,000.00	200,000.00	125,000.00	115,212.96	150,000.00
Emergency Repairs	125,000.00	200,000.00	125,000.00	115,212.96	150,000.00
Sewer Utility Allocations - Salaries	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Engineering Salaries	34,300.00	34,300.00	34,300.00	34,300.00	40,000.00
D.P.W. Salaries	16,100.00	16,100.00	16,100.00	16,100.00	17,000.00

Utility Expenditure Budget

Description	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Vehicle Maint. Salaries	1,500.00	2,500.00	2,500.00	2,500.00	5,000.00
Finance Admin. Salaries	67,000.00	65,000.00	65,000.00	65,000.00	70,000.00
Tax Collector Salaries	113,200.00	112,808.00	113,729.00	113,729.00	115,000.00
Sewer Utility Allocations - Salaries	232,100.00	230,708.00	231,629.00	231,629.00	247,000.00
Sewer Utility Allocations - Other Exp.	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Fuel Allocation	35,400.00	37,500.00	37,500.00	37,500.00	37,500.00
Electric Allocation	6,600.00	7,500.00	7,500.00	7,500.00	7,500.00
Vehicle Maint. Allocation	9,400.00	10,000.00	10,000.00	10,000.00	10,000.00
Finance Admin. Allocation	24,400.00	24,400.00	24,400.00	25,221.00	24,400.00
Tax Collector Allocation	13,000.00	14,500.00	14,500.00	7,128.60	14,500.00
Sewer Utility Allocations - Other Exp.	88,800.00	93,900.00	93,900.00	87,349.60	93,900.00
Res Accum Absence / Salary Adjustments	-	-	-	-	-
Sewer Fees	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Sewer Fees	-	-	-	(0.00)	-
Joint Use Sewer User Fees	100,000.00	100,000.00	50,000.00	27,544.46	50,000.00
Passaic Valley Sewer Fees	7,400,000.00	7,620,100.00	8,670,985.00	8,670,985.26	9,400,000.00
Miscellaneous	8,800.00	16,376.00	50,000.00	15,676.39	25,000.00
Sewer Fees	7,508,800.00	7,736,476.00	8,770,985.00	8,714,206.11	9,475,000.00
Contingent	-	-	-	-	-
Statutory Expenditures - PERS	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
PERS	98,700.00	137,025.00	137,025.00	137,025.00	140,000.00
P.E.R.S. - Indirect	31,800.00	-	-	-	-
Statutory Expenditures - PERS	130,500.00	137,025.00	137,025.00	137,025.00	140,000.00
Statutory Expenditures - Social Security	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Employer Taxes	55,100.00	74,984.00	77,234.00	58,694.85	85,000.00
Social Security - Indirect	17,700.00	-	-	17,719.62	-
Statutory Expenditures - Social Security	72,800.00	74,984.00	77,234.00	76,414.47	85,000.00
Statutory Expenditures - DCRP	-	-	-	-	-
Judgements	-	150,000.00	-	-	-
Capital Improvements	100,000.00	200,000.00	-	-	-
Debt Service - Bond Principal	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Bond Principal Payment	1,550,000.00	1,600,000.00	1,650,000.00	1,594,929.50	1,653,965.00
Debt Service - Bond Principal	1,550,000.00	1,600,000.00	1,650,000.00	1,594,929.50	1,653,965.00
Debt Service - Note Principal	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Payment on Notes	-	-	5,000.00	-	-
Debt Service - Note Principal	-	-	5,000.00	-	-
Debt Service - Bond Interest	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Bond Interest Payment	635,000.00	600,000.00	575,000.00	351,969.74	451,800.00
Debt Service - Bond Interest	635,000.00	600,000.00	575,000.00	351,969.74	451,800.00
Debt Service - Note Interest	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Interest on Notes	-	34,000.00	150,000.00	41,390.32	105,315.00
Debt Service - Note Interest	-	34,000.00	150,000.00	41,390.32	105,315.00
Debt Service - NJ Wastewater Trust	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
NJ Wastewater Trust Loan	60,000.00	60,000.00	60,000.00	54,150.46	55,000.00
Debt Service - NJ Wastewater Trust	60,000.00	60,000.00	60,000.00	54,150.46	55,000.00
Deferred Charges - Expenses	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUST BUD.	2025 CHARGED	2026 Requested
Miscellaneous	1,000,000.00	450,000.00	-	-	-
Deferred Charges - Expenses	1,000,000.00	450,000.00	-	-	-
Prior Year Bills	-	-	-	-	-
GRAND TOTAL	13,158,100.00	13,143,798.00	13,525,820.00	12,971,767.81	14,456,678.00