

# 2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

**CAP**

MUNICIPALITY: BOROUGH OF PALISADES PARK

COUNTY: BERGEN

<u>Chong Paul Kim</u> Mayor's Name	<u>December 31, 2026</u> Term Expires
---------------------------------------	--

Municipal Officials	
<u>Sophia H. Jang</u> Municipal Clerk	{ <u>Date of Orig. Appt.</u> C-1841 <u>Cert. No.</u>
<u>Michael Apicella</u> Tax Collector	8040 <u>Cert. No.</u>
<u>Roy Riggitano</u> Chief Financial Officer	N02470693 <u>Cert. No.</u>
<u>Paul J. Lerch</u> Registered Municipal Accountant	<u>Lic. No.</u>
<u>Allan Roth</u> Municipal Attorney	

Governing Body Members	
Name	Term Expires
<u>Sang H. Lee, President</u>	<u>12/31/2027</u>
<u>Frank Donohue</u>	<u>12/31/2028</u>
<u>Christopher Kwak</u>	<u>12/31/2028</u>
<u>Suk John Min</u>	<u>12/31/2026</u>
<u>Charlie Shin</u>	<u>12/31/2027</u>
<u>Youbong Won-Yoon</u>	<u>12/31/2026</u>

**Official Mailing Address of Municipality**

Municipal Building  
275 Broad Avenue  
Palisades Park, NJ 07650

Fax #: 201-944-6333

**2026  
MUNICIPAL BUDGET**

Municipal Budget of the           BOROUGH           of           PALISADES PARK          , County of           BERGEN           for the Fiscal Year 2026.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

          16th           day of           June          , 2026  
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this           16th           day of           June          , 2026

          Sophia H. Jang            
Clerk  
          275 Broad Avenue            
Address  
          Palisades Park, NJ 07650            
Address  
          201-585-4100            
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this           16th           day of           June          , 2026

          Paul J. Lerch            
Registered Municipal Accountant  
          Fair Lawn, NJ 07410            
Address

          17-17 Route 208N            
Address  
          201-791-7100            
Phone Number

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

Certified by me, this           16th           day of           June          , 2026

          Roy Riggitano            
Chief Financial Officer

**DO NOT USE THESE SPACES**

**CERTIFICATION OF ADOPTED BUDGET**

*(Do not advertise this Certification form)*

It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services

Dated:                           , 2026

By:



## EXPLANATORY STATEMENT

### SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

			YEAR 2026
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>			XXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>			XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}</b>			23,360,143.00
<b>2. Appropriations excluded from "CAPS" -</b>			XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}</b>			8,063,760.00
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>			-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>			8,063,760.00
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b>	<b>98.12%</b>	<b>Percent of Tax Collections</b>	1,200,000.00
		Building Aid Allowance 2026 - \$ _____	
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>		for Schools-State Aid 2025 - \$ _____	32,623,903.00
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>			7,172,402.00
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>			XXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>			23,890,265.00
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>			-
<b>(c) Minimum Library Tax</b>			1,561,236.00

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Swimming Pool Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	30,538,636.00	626,394.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	30,538,636.00	626,394.00	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	30,071,291.00	481,716.00	-	-	-	-	-
Reserved	1,454,950.00	142,889.00	-	-	-	-	-
Unexpended Balances Canceled	1,303.00	1,789.00	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	31,527,544.00	626,394.00	-	-	-	-	-
Overexpenditures *	988,908.00	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2025	30,538,636.00	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	22,507,081.32
Subtotal	30,538,636.00		
Exceptions Less:		Additions:	
Total Other Operations	4,830,470.00	New Construction (Assessor Certification)	207,631.34
Total Uniform Construction Code		2024 Cap Bank Available	201,270.00
Total Interlocal Service Agreement	273,000.00	2025 Cap Bank Available	274,979.00
Total Additional Appropriations	50,000.00		
Total Capital Improvements	200,000.00		
Total Debt Service	1,525,629.00		
Transferred to Board of Education		Total Additions	683,880.34
Type I School Debt			
Total Public & Private Programs	153,771.00	Maximum Appropriations within "CAPS" Sheet 19 @ 2.0%	23,190,961.66
Judgements	240,000.00		
Total Deferred Charges		Additional Increase to COLA rate. 3.5%	
Cash Deficit		Amount of Increase allowable. 1.5%	330,986.49
Reserve for Uncollected Taxes	1,200,000.00		
Total Exceptions	8,472,870.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	23,521,948.15
Amount on Which CAP is Applied	22,065,766.00		
2.0% CAP	441,315.32	Total General Appropriations for Municipal Purposes	23,360,143.00
Allowable Operating Appropriations before		(Sheet 19, H-1)	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	22,507,081.32	Over or (Under) Appropriations Cap	(161,805.15)

NOTE:

Sheet 3b

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

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

**BUDGET MESSAGE**

**RECAP OF GROUP INSURANCE APPROPRIATION**

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

Estimated Group Insurance Costs - 2026 \$ 4,400,000.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 650,000.00  
3,750,000.00

Budgeted Group Insurance - Inside CAP 3,069,033.00  
 Budgeted Group Insurance - Utilities 730,967.00  
 Budgeted Group Insurance - Outside CAP 730,967.00  
 TOTAL 3,800,000.00

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

Health Benefits Waiver \_\_\_\_\_  
 Salaries and Wages \_\_\_\_\_

**"2010" LEVY CAP BANKS:**

<b>2023</b>	Maximum Allowable Amount to be Raised by Taxation	19,318,737
	Amount to be Raised by Taxation for Municipal Purpose	<u>18,730,919</u>
	Available for Banking (CY 2026)	587,818
	Amount Used in CY 2026	<u>587,818</u>
	Balance to Expire	<u>-</u>
<b>2024</b>	Maximum Allowable Amount to be Raised by Taxation	19,667,856
	Amount to be Raised by Taxation for Municipal Purpose	<u>19,649,162</u>
	Available for Banking (CY 2026 - CY 2027)	18,694
	Amount Used in CY 2026	<u>18,694</u>
	Balance to Carry Forward (CY 2027)	<u>-</u>
<b>2025</b>	Maximum Allowable Amount to be Raised by Taxation	21,773,768
	Amount to be Raised by Taxation for Municipal Purpose	<u>21,330,715</u>
	Available for Banking (CY 2026 - CY 2028)	443,053
	Amount Used in CY 2026	<u>441,290</u>
	Balance to Carry Forward (CY 2027 - CY2028)	<u>1,763</u>
<b>2026</b>	Maximum Allowable Amount to be Raised by Taxation	23,890,266
	Amount to be Raised by Taxation for Municipal Purpose	<u>23,890,265</u>
	Available for Banking (CY 2027 - CY 2029)	1
<b>Total Levy CAP Bank</b>		<u>1,764</u>

BUDGET MESSAGE

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

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

**SUMMARY LEVY CAP CALCULATION**

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation	21,330,716.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>21,330,716.00</u>
Plus 2% CAP Increase	<u>426,614.32</u>
<b>ADJUSTED TAX LEVY</b>	<u>21,757,330.32</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>21,757,330.32</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

21,757,330.32

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	789,987.00
Allowable Pension Obligations Increases	28,818.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	60,000.00
Add Total Exclusions	<u>878,805.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	1,303.00

**ADJUSTED TAX LEVY**

22,634,832.32

Additions:

New Ratables - Increase for new construction	40,006,039
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.519</u>
New Ratable Adjustment to Levy	207,631.34
Amounts approved by Referendum	
Levy CAP Bank Applied	1,047,802.00

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

23,890,265.66

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

23,890,265.00

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

(must be equal or under for Introduction)

(0.66)

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>1. Surplus Anticipated</b>	08-101	3,000,000.00	3,361,044.00	3,361,044.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	3,000,000.00	3,361,044.00	3,361,044.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Alcoholic Beverages	08-103	70,000.00	70,000.00	75,537.00
Other	08-104		100.00	-
Fees and Permits	08-105	320,000.00	320,000.00	364,260.00
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	650,000.00	550,000.00	676,723.00
Other	08-109			
Interest and Costs on Taxes	08-112	129,000.00	130,000.00	129,767.00
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	360,000.00	390,000.00	366,341.00
Interest on Investments and Deposits	08-113	125,000.00	70,000.00	159,902.00
Anticipated Utility Operating Surplus	08-114			
Recreation Fees	08-118	20,000.00	20,000.00	20,100.00





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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	<b>1,674,000.00</b>	<b>1,550,100.00</b>	<b>1,792,630.00</b>









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

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



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Body Armor Replacement Fund	10-505		3,051.00	3,051.00
Alcohol Education and Rehabilitation Fund	10-501	4,642.00	4,781.00	4,781.00
Clean Communities	10-602	37,828.00	38,140.00	38,140.00
Distracted Driving	10-508	12,250.00	-	-
Impaired Driving Grant	10-515	14,000.00	14,000.00	14,000.00
Recycling Tonnage Grant	10-569	7,040.00	27,695.00	27,695.00
Opiod Settlement	10-554		19,318.00	19,318.00
Covid ARP-Firefighters Program Grant	10-712	63,700.00	30,666.00	30,666.00
Pedestrian Multi Officer Decoy Program	10-504		1,120.00	1,120.00
Storm Water Grant	10-744		15,000.00	15,000.00
NJ FEMA	10-716	43,636.00		-
				-
				-

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	183,096.00	153,771.00	153,771.00





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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	3,000,000.00	3,361,044.00	3,361,044.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	1,674,000.00	1,550,100.00	1,792,630.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	960,306.00	960,306.00	960,306.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	600,000.00	550,000.00	792,000.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	50,000.00	3,623.00
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	183,096.00	153,771.00	153,771.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	230,000.00	214,900.00	249,350.00
<b>Total Miscellaneous Revenues</b>	13-099	3,647,402.00	3,479,077.00	3,951,680.00
<b>4. Receipts from Delinquent Taxes</b>	15-499	525,000.00	880,000.00	878,933.00
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	7,172,402.00	7,720,121.00	8,191,657.00
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	23,890,265.00	21,330,716.00	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	1,561,236.00	1,487,799.00	XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	25,451,501.00	22,818,515.00	23,572,404.00
<b>7. Total General Revenues</b>	13-299	32,623,903.00	30,538,636.00	31,764,061.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
General Government						-		-
Administrative and Executive:						-		-
Salaries & Wages	20-100	1	650,000.00	800,000.00		637,000.00	634,333.00	2,667.00
Other Expenses				-		-		-
Printing and Supplies	20-100	2	20,000.00	18,000.00		18,000.00	15,511.00	2,489.00
Miscellaneous Expenses	20-100	2	300,000.00	145,000.00		300,000.00	303,165.00	*
Web-Site Maintenance	20-100	2	4,000.00	20,000.00		8,000.00	3,800.00	4,200.00
						-		-
Financial Administration:						-		-
Salaries & Wages	20-130	1	300,000.00	240,000.00		240,000.00	237,491.00	2,509.00
Other Expenses	20-130	2	65,000.00	90,000.00		65,000.00	55,360.00	9,640.00
Collection of Taxes:						-		-
Salaries & Wages	20-145	1	310,000.00	290,000.00		310,000.00	303,318.00	6,682.00
Other Expenses	20-145	2	35,000.00	30,000.00		37,000.00	35,372.00	1,628.00
Assessment of Taxes:						-		-
Salaries & Wages	20-150	1	37,080.00	36,000.00		36,000.00	35,405.00	595.00
Other Expenses	20-150	2	65,000.00	35,000.00		110,000.00	107,874.00	2,126.00
Legal-Tax Appeals	20-150	2	25,000.00	25,000.00		60,000.00	50,112.00	9,888.00
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
General Government						-		-
Legal Services and Costs:				-		-		-
Other Expenses	20-155	2	700,000.00	450,000.00		929,800.00	1,179,170.00	*
Engineering Services and Costs:						-		-
Other Expenses	20-165	2	50,000.00	60,000.00		43,337.00	43,337.00	-
Qualified Purchasing Agent						-		-
Salaries & Wages	20-100	1	40,000.00	39,330.00		39,330.00	39,070.00	260.00
Grants Person:						-		-
Other Expenses	20-101	2	60,000.00	39,600.00		59,400.00	58,950.00	450.00
LAND USE ADMINISTRATION						-		-
Planning Board:						-		-
Salaries & Wages	21-180	1	7,500.00	7,200.00		7,700.00	7,583.00	117.00
Other Expenses	21-180	2	8,000.00	4,000.00		8,500.00	8,217.00	283.00
Zoning Board of Adjustment:						-		-
Salaries & Wages	21-185	1	11,000.00	12,000.00		12,000.00	10,404.00	1,596.00
Other Expenses	21-185	2	12,000.00	3,000.00		12,000.00	20,109.00	*
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
COURT AND PUBLIC DEFENDER						-		-
Municipal Court						-		-
Salaries & Wages	43-490	1	230,000.00	226,600.00		226,600.00	224,889.00	1,711.00
Other Expenses	43-490	2	50,000.00	60,000.00		60,000.00	40,361.00	19,639.00
Public Defender (P.L. 1997 , C.256)						-		-
Salaries & Wages	43-495	1	5,000.00	5,000.00		5,000.00	4,442.00	558.00
						-		-
PUBLIC SAFETY						-		-
Police:						-		-
Salaries & Wages-Regular	25-240	1	4,934,261.00	4,900,000.00		5,115,000.00	5,093,801.00	21,199.00
Salaries & Wages-Specials Officers	25-240	1	230,000.00	170,000.00		170,000.00	230,577.00	*
Salaries & Wages- Crossing Guards	25-240	1	215,000.00	205,000.00		205,000.00	240,835.00	*
Salaries & Wages-Secretarys	25-240	1	90,000.00	90,000.00		90,000.00	84,568.00	5,432.00
Clothing Allowance	25-240	2	25,000.00	25,000.00		-		-
Police Cars	25-240	2	34,000.00	34,000.00		34,000.00	34,000.00	-
Miscellaneous Other Expenses	25-240	2	275,000.00	275,000.00		260,000.00	229,429.00	30,571.00
Police Administrative Hearings:						-		-
Other Expenses	25-240	2	25,000.00	220,000.00		20,000.00		20,000.00
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY						-		-
Communications:						-		-
Other Expenses	25-250	2	12,000.00	12,000.00		-		-
Office of Emergency Management						-		-
Other Expenses	25-261	2	25,000.00	25,000.00		13,000.00	7,720.00	5,280.00
Traffic Division						-		-
Salaries & Wages	25-240	1	200,000.00	260,000.00		10,000.00	71.00	9,929.00
						-		-
						-		-
Fire:						-		-
Salaries & Wages	25-265	1	75,000.00	95,000.00		10,000.00	8,700.00	1,300.00
Salaries & Wages - Stipends	25-265	1	220,000.00	195,000.00		217,000.00	216,570.00	430.00
Other Expenses				-		-		-
Clothing Allowance	25-265	2	50,000.00	50,000.00		50,000.00	5,200.00	44,800.00
Miscellaneous Other Expenses	25-265	2	155,000.00	155,000.00		128,741.00	128,741.00	-
Uniform Fire Safety Act (PL 1983, C. 383):						-		-
Fire - Salaries & Wages	25-265	1	273,000.00	258,750.00		271,750.00	271,413.00	337.00
Other Expenses	25-265	2	25,000.00	25,000.00		25,000.00	23,345.00	1,655.00
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS						-		-
Road Repairs and Maintenance						-		-
Salaries & Wages	26-290	1	900,000.00	930,000.00		860,000.00	824,607.00	35,393.00
Salaries & Wages - Overtime	26-290	1	35,000.00	35,000.00		35,000.00	33,076.00	1,924.00
Other Expenses	26-290	2	145,000.00	185,000.00		150,650.00	145,017.00	5,633.00
						-		-
Sanitation:						-		-
Garbage and Trash Removal:						-		-
Trash removal - Contractual	26-305	2	2,350,000.00	1,960,000.00		1,960,000.00	2,337,619.00	*
Sanitary Landfill	26-305	2	30,000.00	30,000.00		-		-
Windsor Road Garbage Removal	26-305	2	20,000.00	20,000.00		20,000.00	20,000.00	-
Park Development West	26-305	2	16,000.00	10,000.00		16,000.00	15,155.00	845.00
						-		-
Recycling:						-		-
Salaries & Wages	26-300	1	15,000.00	15,000.00		15,000.00	8,462.00	6,538.00
Other Expenses	26-300	2	5,000.00	5,000.00		5,000.00	-	5,000.00
						-		-
Public Buildings and Grounds:						-		-
Other Expenses	26-310	2	120,000.00	170,000.00		120,000.00	96,017.00	23,983.00
Snow Removal-Other Expenses	26-310	2	20,000.00	20,000.00		20,000.00	15,036.00	4,964.00
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS						-		-
Sewer System:						-		-
Sewer Repairs & Rehabilitation	26-300	2	65,000.00	25,000.00		65,000.00	62,337.00	2,663.00
						-		-
						-		-
HEALTH AND HUMAN SERVICES						-		-
Board of Health:						-		-
Salaries & Wages	27-330	1	138,800.00	138,800.00		138,800.00	138,765.00	35.00
Other Expenses	27-330	2	42,000.00	12,000.00		77,000.00	76,349.00	651.00
						-		-
						-		-
Environmental Commission (NJSA 40:56A-1 etc.):						-		-
Salaries & Wages	27-335	1	2,650.00	2,650.00		2,650.00	-	2,650.00
Other Expenses	27-335	2	25,000.00	25,000.00		25,000.00	6,200.00	18,800.00
						-		-
Animal Welfare						-		-
Other Expenses	27-340	2	35,000.00	35,000.00		35,000.00		35,000.00
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
RECREATION						-		-
Parks and Recreation:						-		-
Salaries & Wages	28-370	1	60,000.00	60,000.00		60,000.00	58,086.00	1,914.00
Other Expenses	28-370	2	40,000.00	40,000.00		40,000.00	33,185.00	6,815.00
Senior Citizens Committee:						-		-
Salaries & Wages	28-371	1	15,000.00	15,000.00		15,000.00	7,395.00	7,605.00
Other Expenses	28-371	2	7,500.00	7,500.00		7,500.00	5,322.00	2,178.00
Parks and Playgrounds:						-		-
Salaries & Wages	28-372	1		-		-		-
Other Expenses	28-372	2	7,500.00	7,500.00		-	2,720.00	*
Summer Youth Program						-		-
Other Expenses	28-373	2	32,000.00	32,000.00		32,000.00	28,957.00	3,043.00
Town Historian						-		-
Salaries & Wages	28-374	1	7,500.00	7,500.00		7,500.00	6,151.00	1,349.00
						-		-
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
<b>INSURANCE</b>						-		-
Other Insurance Premiums	23-211	2	709,083.00	802,307.00		422,307.00	420,338.00	1,969.00
Group Insurance Plan for Employees	23-220	2	3,069,033.00	2,690,881.00		2,631,296.00	2,631,296.00	-
Workers Compensation	23-215	2	421,783.00	414,735.00		524,735.00	510,397.00	14,338.00
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	155,000.00	136,620.00		146,620.00	141,821.00	4,799.00
Other Expenses	22-195	2		-		-		-
Building Inspector						-		-
Salaries & Wages	22-196	1	277,000.00	111,780.00		276,780.00	251,345.00	25,435.00
Other Expenses	22-196	2	55,000.00	34,000.00		56,000.00	54,522.00	1,478.00
Plumbing Inspector						-		-
Salaries & Wages	22-197	1	40,510.00	39,330.00		24,330.00	18,211.00	6,119.00
Electrical Inspector						-		-
Salaries & Wages	22-198	1	19,570.00	18,762.00		19,462.00	18,911.00	551.00
Fire Sub-code Officials						-		-
Salaries & Wages	22-199	1	18,000.00	18,000.00		18,500.00	18,211.00	289.00
Code Enforcement Officer						-		-
Salaries & Wages	22-200	1	-	277,000.00		-		-
						-		-
		1		-		-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Building Subcode Official						-		-
Salaries & Wages	22-201	1	12,000.00	12,000.00		136,800.00	125,147.00	11,653.00
Residential Permit Fees						-		-
Salaries & Wages	22-202	1	60,000.00	60,000.00		62,000.00	56,772.00	5,228.00
Housing Inspector						-		-
Salaries & Wages	22-196	1	24,500.00	25,000.00		25,000.00	23,497.00	1,503.00
Inspection of Buildings						-		-
Salaries & Wages	22-203	1	125,000.00			-		-
Zoning Official						-		-
Salaries & Wages	22-204	1	2,800.00	2,800.00		3,550.00	2,764.00	786.00
State Housing:						-		-
Salaries & Wages	22-205	1	22,000.00	22,000.00		22,000.00	21,384.00	616.00
Senior Housing Facility Resident						-		-
Salaries & Wages	22-206	1	11,000.00			11,000.00	10,491.00	509.00
Rent Leveling Board						-		-
Salaries & Wages	22-197	1	5,000.00	5,000.00		5,000.00	4,678.00	322.00
Other Expenses	22-197	2	1,000.00	1,000.00		6,000.00	61.00	5,939.00
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
Celebration of Public Events	30-420	2				-		-
Other Expenses	30-420	2	50,000.00	50,000.00		55,000.00	55,573.00	*
Replacement and Repairs all Departments:						-		-
Other Expenses	30-411	2	1,000.00	1,000.00		1,000.00		1,000.00
Parking Lot Rental:						-		-
Other Expenses	30-411	2	50,000.00	50,000.00		50,000.00	49,172.00	828.00
						-		-
<b>UTILITIES AND BULK PURCHASES</b>						-		-
Electricity	31-430	2	175,000.00	65,000.00		174,619.00	156,164.00	18,455.00
Street Lighting	31-435	2	75,000.00	105,000.00		55,000.00	43,894.00	11,106.00
Telephone and Telegraph	31-440	2	115,000.00	142,000.00		112,000.00	109,714.00	2,286.00
Water	31-445	2	10,000.00	7,500.00		7,500.00	7,960.00	*
Natural Gas	31-446	2	12,000.00	12,000.00		12,000.00	9,055.00	2,945.00
			-	-		-		-
Fire Hydrant Service	31-445	2	130,000.00	130,000.00		130,000.00	120,336.00	9,664.00
Diesel	31-447	2	30,000.00	9,000.00		29,000.00	27,005.00	1,995.00
Gasoline	31-447	2	140,000.00	140,000.00		115,000.00	110,006.00	4,994.00
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Operations {Item 8(A)} within "CAPS"</b>	<b>34-199</b>		19,798,070.00	18,801,145.00	-	18,683,757.00	18,912,424.00	509,761.00
<b>B. Contingent</b>	<b>35-470</b>	<b>2</b>			XXXXXXXXXX	-		-
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-201</b>		19,798,070.00	18,801,145.00	-	18,683,757.00	18,912,424.00	509,761.00
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	<b>34-201</b>	<b>1</b>	9,774,171.00	9,762,122.00	-	9,487,372.00	9,413,244.00	170,540.00
Other Expenses (Including Contingent)	<b>34-201</b>	<b>2</b>	10,023,899.00	9,039,023.00	-	9,196,385.00	9,499,180.00	339,221.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Over-expenditure Appropriations	46-894	2	647,490.00	14,394.00	XXXXXXXXXX	14,394.00	14,394.00	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Over-expenditure of Appropriation Reserves	46-894	2	23,728.00		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Expenditure Without Appropriation - Capital Fund	46-895	2		167,050.00	XXXXXXXXXX	167,050.00	167,050.00	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Over-expenditure of Grant Appropriation	46-894	2	10,720.00		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		535,497.00	656,804.00		656,804.00	656,804.00	-
Social Security System (O.A.S.I.)	36-472		600,000.00	714,000.00		614,000.00	552,902.00	61,098.00
Consolidated Police & Fireman's Pension Fund	36-474			-		-		-
Police and Firemen's Retirement System of NJ	36-475		1,734,638.00	1,672,373.00		1,672,373.00	1,672,373.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		10,000.00	40,000.00		40,000.00	-	40,000.00
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477					-		-
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		<b>3,562,073.00</b>	<b>3,264,621.00</b>	-	<b>3,164,621.00</b>	<b>3,063,523.00</b>	<b>101,098.00</b>
<b>(F) Judgments</b>	37-480					-		XXXXXXXXXX
<b>(G) Cash Deficit of Preceding Year</b>	46-855					-		-
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>		<b>23,360,143.00</b>	<b>22,065,766.00</b>	-	<b>21,848,378.00</b>	<b>21,975,947.00</b>	<b>610,859.00</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
EDUCATION						-		-
Maintenance of Free Public Library	29-390	2	1,561,236.00	1,487,799.00		1,487,799.00	1,316,826.00	170,973.00
UNCLASSIFIED						-	-	-
Tax Appeals	30-426	2	531,850.00			-		-
SEWERAGE PROCESSING AND DISPOSAL						-		-
Borough of Ridgefield - Sewer Rent	31-456	2	230,000.00	230,000.00		156,888.00	85,089.00	71,799.00
Borough of Fort Lee - Sewer Rent	31-456	2	17,500.00	17,500.00		17,500.00		17,500.00
Bergen County Utilities Authority						-		-
Service Charges - Contractual						-		-
Operating	31-456	2	2,211,093.00	2,288,162.00		2,288,162.00	1,804,251.00	483,911.00
Debt Service	31-456	2	448,945.00	487,312.00		487,312.00	487,312.00	-
CAP EXCEPTIONS						-		-
INSURANCE						-		-
Health Benefits	23-221	2	730,967.00	319,697.00		319,697.00	319,697.00	-
Extraordinary Costs - Declared Emergency						-		-
Road Repair and Maintenance						-		-
Salaries and Wages		1	40,000.00			-		-
Other Expenses		2	20,000.00			-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>		5,791,591.00	4,830,470.00	-	4,757,358.00	4,013,175.00	744,183.00

## CURRENT FUND - APPROPRIATIONS

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

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Ridgefield Contractual Services						-		-
Other Expenses	42-119	2	63,000.00	63,000.00		63,000.00	16,192.00	46,808.00
						-		-
Palisades Park BOE						-		-
School Security-Other Expenses	42-110	2	50,000.00	50,000.00		50,000.00	-	50,000.00
						-		-
Bergen County						-		-
911 Dispatch-Other Expenses	42-115	2	195,000.00	160,000.00		167,500.00	164,400.00	3,100.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
<b>Total Interlocal Municipal Service Agreements</b>	<b>42-999</b>	308,000.00	273,000.00	-	280,500.00	180,592.00	99,908.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Parking Meter Fees						-		-
Police - Salaries and Wages	25-240	1	50,000.00	50,000.00		50,000.00	50,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)</b>	<b>34-303</b>		<b>50,000.00</b>	<b>50,000.00</b>	<b>-</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>-</b>

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899			-		-	-	-
Body Armor Replacement Fund	41-505	2		3,051.00		3,051.00	3,051.00	-
Alcohol Education and Rehabilitation Fund	41-501	2	4,642.00	4,781.00		4,781.00	4,781.00	-
Clean Communities	41-602	2	37,828.00	38,140.00		38,140.00	38,140.00	-
Distracted Driving	41-508	2	12,250.00	-		-	-	-
Impaired Driving Grant	41-515	2	14,000.00	14,000.00		14,000.00	14,000.00	-
Recycling Tonnage Grant	41-569	2	7,040.00	27,695.00		27,695.00	27,695.00	-
Opiod Settlement	41-554	2		19,318.00		19,318.00	19,318.00	-
NJ FEMA	41-716	2	43,636.00			-		-
Covid ARP-Firefighters Program Grant	41-712	2	63,700.00	30,666.00		30,666.00	30,666.00	-
Pedestrian Multi Officer Decoy Progra	41-504	2		1,120.00		1,120.00	1,120.00	-
Stormwater Grant	41-744	2		15,000.00		15,000.00	15,000.00	-
		2				-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		183,096.00	153,771.00	-	153,771.00	153,771.00	-
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>		6,332,687.00	5,307,241.00	-	5,241,629.00	4,397,538.00	844,091.00
<b>Detail:</b>								
<b>Salaries &amp; Wages</b>	<b>34-305</b>	<b>1</b>	90,000.00	50,000.00	-	50,000.00	50,000.00	-
<b>Other Expenses</b>	<b>34-305</b>	<b>2</b>	6,242,687.00	5,257,241.00	-	5,191,629.00	4,347,538.00	844,091.00



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>		100,000.00	200,000.00	-	200,000.00	200,000.00	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		640,000.00	855,000.00		855,000.00	855,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		231,683.00	231,629.00		231,629.00	231,629.00	XXXXXXXXXX
Interest on Bonds	45-930		120,800.00	142,000.00		142,000.00	141,175.00	XXXXXXXXXX
Interest on Notes	45-935		338,590.00	297,000.00		297,000.00	296,522.00	XXXXXXXXXX
<b>Green Trust Loan Program:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Principal & Interest Payments	45-942					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"								
<b>(1) DEFERRED CHARGES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>46-999</b>		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	<b>37-480</b>		300,000.00	240,000.00		523,000.00	773,480.00	XXXXXXXXXX
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-</b>	<b>29-405</b>				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	<b>46-885</b>				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	<b>34-309</b>		8,063,760.00	7,272,870.00	-	7,490,258.00	6,895,344.00	844,091.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925				-		XXXXXXXXXX
Interest on Bonds	48-930				-		XXXXXXXXXX
Interest on Notes	48-935				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999	-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407				-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409	-	-	-	-	-	XXXXXXXXXX
(K) District School Purposes (Items (I) and (J)) - Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	8,063,760.00	7,272,870.00	-	7,490,258.00	6,895,344.00	844,091.00
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	31,423,903.00	29,338,636.00	-	29,338,636.00	28,871,291.00	1,454,950.00
(M) Reserve for Uncollected Taxes	50-899	1,200,000.00	1,200,000.00	XXXXXXXXXX	1,200,000.00	1,200,000.00	XXXXXXXXXX
<b>9. Total General Appropriations</b>	<b>34-499</b>	<b>32,623,903.00</b>	<b>30,538,636.00</b>	<b>-</b>	<b>30,538,636.00</b>	<b>30,071,291.00</b>	<b>1,454,950.00</b>

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for</b>	34-299	23,360,143.00	22,065,766.00	-	21,848,378.00	21,975,947.00	610,859.00
<b>Municipal Purposes within "CAPS"</b>	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Other Operations</b>	34-300	5,791,591.00	4,830,470.00	-	4,757,358.00	4,013,175.00	744,183.00
<b>Uniform Construction Code</b>	22-999	-	-	-	-	-	-
<b>Shared Service Agreements</b>	42-999	308,000.00	273,000.00	-	280,500.00	180,592.00	99,908.00
<b>Additional Appropriations Offset by Revenues</b>	34-303	50,000.00	50,000.00	-	50,000.00	50,000.00	-
<b>Public &amp; Private Programs Offset by Revenues</b>	40-999	183,096.00	153,771.00	-	153,771.00	153,771.00	-
<b>Total Operations Excluded from "CAPS"</b>	34-305	6,332,687.00	5,307,241.00	-	5,241,629.00	4,397,538.00	844,091.00
<b>(C) Capital Improvements</b>	44-999	100,000.00	200,000.00	-	200,000.00	200,000.00	-
<b>(D) Municipal Debt Service</b>	45-999	1,331,073.00	1,525,629.00	-	1,525,629.00	1,524,326.00	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	37-480	300,000.00	240,000.00	-	523,000.00	773,480.00	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of Local Finance Board</b>	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	50-899	1,200,000.00	1,200,000.00	XXXXXXXXXX	1,200,000.00	1,200,000.00	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	32,623,903.00	30,538,636.00	-	30,538,636.00	30,071,291.00	1,454,950.00







**DEDICATED SWIMMING POOL UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SWIMMING POOL	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	300,000.00	320,000.00		320,000.00	226,587.00	93,413.00
Other Expenses	55-502	180,000.00	200,000.00		200,000.00	150,524.00	49,476.00
					-		-
					-		-
					-		-
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	45,948.00	29,735.00		29,735.00	29,735.00	XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523	28,000.00	28,000.00		28,000.00	26,211.00	XXXXXXXXXX
		28.00			-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

**DEDICATED SWIMMING POOL UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Appropriations	55-544		2,659.00	XXXXXXXXXX	2,659.00	2,659.00	XXXXXXXXXX
Special Emergency	55-544	46,000.00	46,000.00	XXXXXXXXXX	46,000.00	46,000.00	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540				-		-
Social Security System (O.A.S.I.)	55-541				-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
<b>Judgements</b>	55-531				-		XXXXXXXXXX
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX	-		XXXXXXXXXX
<b>Surplus (General Budget)</b>	55-545			XXXXXXXXXX	-		XXXXXXXXXX
<b>TOTAL SWIMMING POOL UTILITY APPROPRIATIONS</b>	55-599	599,976.00	626,394.00	-	626,394.00	481,716.00	142,889.00

**BOROUGH OF PALISADES PARK  
2026 MUNICIPAL BUDGET**

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

## DEDICATED ASSESSMENT BUDGET UTILITY

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

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2026 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: \_\_\_\_\_  
 Donations (NJSA 40A:5-29) - Various Purposes and Uses; Parking Offenses Adjudication Act; Municipal Alliance on Alcohol & Drug Abuse; Library Trust; Unemployment Compensation Insurance; Affordable Housing; Recycling Program; Municipal Public Defender; Disposal of Foreited Property; Uniform Fire Safety Act Penalty Moneys; Developer's Escrow Fund; Community Development Block Grant Fund;

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

**APPENDIX TO BUDGET STATEMENT**

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

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

ASSETS	
Cash and Investments	8,570,226.00
Due from State of N.J.(c. 20, P.L. 1961)	58,002.00
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	xxxxxxx
Taxes Receivable	537,904.00
Tax Title Lien Receivable	
Property Acquired by Tax Title Lien Liquidation	275,000.00
Other Receivables	60,221.00
Deferred Charges Required to be in 2026 Budget	1,012,436.00
Deferred Charges Required to be in Budgets Subsequent to 2026	-
<b>Total Assets</b>	<b>10,513,789.00</b>
<b>LIABILITIES, RESERVES AND SURPLUS</b>	
*Cash Liabilities	5,484,893.00
Reserves for Receivables	873,125.00
Surplus	4,155,771.00
<b>Total Liabilities, Reserves and Surplus</b>	<b>10,513,789.00</b>

School Tax Levy Unpaid	13,857,706.00
Less: School Tax Deferred	13,607,812.00
*Balance Included in Above "Cash Liabilities"	249,894.00

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	4,398,825.00	4,811,992.00
CURRENT REVENUE ON A CASH BASIS:	xxxxxxxx	xxxxxxxx
Current Taxes:*(Percentage Collected 2025: 99.05%, 2024: 98.34%)	59,665,956.00	56,211,920.00
Delinquent Taxes	878,933.00	721,638.00
Other Revenues and Additions to Income	5,473,868.00	6,270,540.00
<b>Total Funds</b>	<b>70,417,582.00</b>	<b>68,016,090.00</b>
EXPENDITURES AND TAX REQUIREMENTS:	xxxxxxxx	xxxxxxxx
Municipal Appropriations	30,326,041.00	27,953,173.00
School Taxes (Including Local and Regional)	26,793,368.00	26,112,572.00
County Taxes (Including Added Tax Amounts)	10,077,927.00	9,518,577.00
Special District Taxes		
Other Expenditures and Deductions from Income	53,183.00	47,337.00
<b>Total Expenditures and Tax Requirements</b>	<b>67,250,519.00</b>	<b>63,631,659.00</b>
Less: Expenditures to be Raised by Future Taxes	988,708.00	14,394.00
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>66,261,811.00</b>	<b>63,617,265.00</b>
Surplus Balance, December 31	4,155,771.00	4,398,825.00

\*Nearest even percentage may be used

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

Surplus Balance, December 31	4,155,771.00
Current Surplus Anticipated in 2026 Budget	3,000,000.00
Surplus Balance Remaining	1,155,771.00

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

2026

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

**CAPITAL BUDGET**

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

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

- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.
- No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

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

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

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- years exceeding minimum time period.
- Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

**BOROUGH OF PALISADES PARK  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The following constitutes the proposed Capital Budget plan for the years 2026 through 2031. The budget does not authorize the following projects, nor does it require the raising of taxes, revenues or issuing of debt to finance such programs. As the governing body makes a determination that a project is needed, capital ordinances will be introduced and public hearings will be held. At that time, current project costs and methods of financing will be determined.

The capital improvement program, as included in this budget projects, is a guide for capital planning and may be amended in the event there is a change in priorities of the Borough.





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

Local Unit

**BOROUGH OF PALISADES PARK**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
		-							
Road Program	1	9,000,000.00		1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
Various Capital Improvements	2	3,000,000.00		500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
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**6 YEAR CAPITAL PROGRAM - 2026 to 2031  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit BOROUGH OF PALISADES PARK

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
	-			-						
Road Program	9,000,000.00			450,000.00			8,550,000.00			
Various Capital Improvements	3,000,000.00			150,000.00			2,850,000.00			
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**BOROUGH OF PALISADES PARK  
2026 MUNICIPAL BUDGET**

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

**BOROUGH OF PALISADES PARK  
2026 MUNICIPAL BUDGET**

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

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

Contracting Unit: BOROUGH OF PALISADES PARK

Year Ending: December 31, 2025

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

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

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

6/16/2026  
Date

Sophia H. Jang  
Clerk of the Governing Body