

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF BUTLER

COUNTY: MORRIS

<u>RYAN MARTINEZ</u> Mayor's Name	<u>December 31, 2026</u> Term Expires
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Municipal Officials	
<u>BRANDI GRECO</u> Municipal Clerk	1/1/2022 Date of Orig. Appt.
<u>CORA M. ASHLEY</u> Tax Collector	<u>8-2182</u> Cert. No.
<u>MELISSA BERGER</u> Chief Financial Officer	<u>T-8030</u> Cert. No.
<u>VALERIE A. DOLAN</u> Registered Municipal Accountant	<u>N-1582</u> Cert. No.
<u>ROBERT OOSTDYK</u> Municipal Attorney	<u>548</u> Lic. No.

Governing Body Members	
Name	Term Expires
<u>RAYMOND VERDONIK, COUNCIL PRESIDENT</u>	<u>12/31/2026</u>
<u>ALEXANDER CALVI</u>	<u>12/31/2028</u>
<u>JOSE GUZMAN</u>	<u>12/31/2027</u>
<u>MARC PICCIRILLO</u>	<u>12/31/2026</u>
<u>ROBERT MEIER</u>	<u>12/31/2027</u>
<u>MICHAEL MACDONALD</u>	<u>12/31/2028</u>

Official Mailing Address of Municipality

BOROUGH OF BUTLER
ONE ACE ROAD
BUTLER, NJ

Fax #: (973) 838-3762

RESOLUTION 2026-69

2026
MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of BUTLER, County of MORRIS 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

21st day of April, 2026
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 21st day of April, 2026

bgreco@butlerborough.com
Clerk
ONE ACE ROAD
Address
BUTLER, NJ
Address
(973) 838-7200
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 21st day of April, 2026

vdolan@nisivoccia.com 200 Valley Road Suite 300
Registered Municipal Accountant Address
Mount Arlington, NJ 07856 973-298-8500
Address Phone Number

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

Certified by me, this 21st day of April, 2026

mberger@butlerborough.com
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: _____

2026-69
MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of BUTLER, County of MORRIS for the Fiscal Year 2026

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2026;

Be it Further Resolved, that said Budget be published on the official website https://www.butlerborough.com/cn/PublicNotices/ on April 22nd, 2026;

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

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

RECORDED VOTE
(Insert Last Name)

Ayes
CALVI
GUZMAN
MACDONALD
PICCIRILLO

Nays
NONE

Abstained
NONE

Absent
MEIER
VERDONIK

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of BUTLER, County of MORRIS, on April 21st, 2026.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH OF BUTLER, on May 19th, 2026 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2026
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	9,836,752.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	4,527,112.74
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	4,527,112.74
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	540,000.00
98.45% Percent of Tax Collections	
Building Aid Allowance 2026 - \$ _____	
for Schools-State Aid 2025 - \$ _____	
4. Total General Appropriations (Item 9, Sheet 29)	14,903,864.74
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	4,710,137.20
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	9,677,838.36
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	515,889.18

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Electric Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	14,123,623.97	2,648,017.00	20,782,690.00	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	31,426.66						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	14,155,050.63	2,648,017.00	20,782,690.00	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	13,640,759.96	2,635,773.78	19,679,185.39	-	-	-	-
Reserved	514,290.67	72,982.76	299,433.42	-	-	-	-
Unexpended Balances Canceled	-	11,426.30	804,071.19	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	14,155,050.63	2,720,182.84	20,782,690.00	-	-	-	-
Overexpenditures *	-	72,165.84	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	14,123,623.97
Cap Base Adjustment:	
Subtotal	<u>14,123,623.97</u>
Exceptions Less:	
Total Other Operations	2,848,940.21
Total Uniform Construction Code	
Total Interlocal Service Agreement	797,932.00
Total Additional Appropriations	
Total Capital Improvements	200,000.00
Total Debt Service	268,100.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	34,926.22
Judgements	
Total Deferred Charges	40,000.00
Cash Deficit	
Reserve for Uncollected Taxes	540,000.00
Total Exceptions	<u>4,729,898.43</u>
Amount on Which CAP is Applied	9,393,725.54
2.0% CAP	<u>187,874.51</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	9,581,600.05

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		9,581,600.05
Additions:		
New Construction (Assessor Certification)		77,616.26
2024 Cap Bank Available		269.70
2025 Cap Bank Available		36,360.11
Total Additions		<u>114,246.07</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>9,695,846.12</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>140,905.88</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>9,836,752.00</u>
Total General Appropriations for Municipal Purposes		<u>9,836,752.00</u>
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		<u>0.00</u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2026 \$ 3,543,400.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	440,667.00
	3,102,733.00

Budgeted Group Insurance - Inside CAP	1,191,387.00
Budgeted Group Insurance - Utilities	1,672,858.00
Budgeted Group Insurance - Outside CAP	238,488.00
TOTAL	3,102,733.00

Instead of receiving Health Benefits, 22 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	\$ 51,000.00

"2010" LEVY CAP BANKS:

2023	
Maximum Allowable Amount to be Raised by Taxation	8,398,408
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026)	8,208,004
Amount Used in CY 2026	190,404
Balance to Expire	190,404
2024	
Maximum Allowable Amount to be Raised by Taxation	8,769,223
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2027)	8,355,072
Amount Used in CY 2026	122,513
Balance to Carry Forward (CY 2027)	291,638
2025	
Maximum Allowable Amount to be Raised by Taxation	9,008,288
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	9,008,288
Amount Used in CY 2026	-
Balance to Carry Forward (CY 2027 - CY2028)	-
2026	
Maximum Allowable Amount to be Raised by Taxation	9,677,838
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029)	9,677,838
	(0)
Total Levy CAP Bank	291,638

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	9,008,288.54
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	40,000.00
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>8,968,288.54</u>
Plus 2% CAP Increase	<u>179,365.77</u>
ADJUSTED TAX LEVY	<u>9,147,654.31</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>9,147,654.31</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

9,147,654.31

Exclusions:

Allowable Shared Service Agreements Increase		
Allowable Health Insurance Costs Increase	261,399.00	
Allowable Pension Obligations Increases	3,059.00	
Allowable LOSAP Increase		
Allowable Capital Improvements Increase		
Allowable Debt Service and Capital Leases Inc.	29,310.00	
Recycling Tax appropriation		
Deferred Charge to Future Taxation Unfunded	36,287.00	
Current Year Deferred Charges: Emergencies		
Add Total Exclusions		<u>330,055.00</u>
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		

ADJUSTED TAX LEVY

9,477,709.31

Additions:

New Ratables - Increase for new construction	11,619,200	
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.668</u>	
New Ratable Adjustment to Levy		77,616.26
Amounts approved by Referendum		
Levy CAP Bank Applied		122,512.79

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

9,677,838.36

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

9,677,838.36

OVER OR (UNDER) 2% LEVY CAP

0.00

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
1. Surplus Anticipated	08-101	1,150,000.00	1,150,000.00	1,150,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,150,000.00	1,150,000.00	1,150,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	15,500.00	15,500.00	17,375.78
Other	08-104	10,000.00	10,000.00	16,459.29
Fees and Permits	08-105	5,500.00	5,500.00	16,412.00
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	55,000.00	60,000.00	55,340.35
Other	08-109			
Interest and Costs on Taxes	08-112	50,000.00	50,000.00	59,365.86
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	135,000.00	135,000.00	153,528.43
Anticipated Utility Operating Surplus	08-114			
Sewer Rents	08-123	1,110,000.00	1,110,000.00	1,285,745.16
Pequannock River Basin Regional Sewerage Authority	08-134	33,500.00	33,500.00	38,478.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	1,656,500.00	1,664,000.00	1,949,168.52

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Billing Services:				
Bloomingdale Borough	11-119	48,500.00	48,500.00	60,863.17
Dispatching Services:				
Borough of Kinnelon	11-115	30,000.00	30,000.00	33,604.92
Borough of Riverdale	11-115	8,000.00	8,000.00	8,160.00
Tax Collection Services:				
Borough of Riverdale	11-103	30,000.00	30,000.00	30,000.00
Water Utility Services:				
Borough of Riverdale	11-120	32,500.00	32,500.00	36,569.83
New Jersey Public Power Authority	11-121	240,000.00	240,000.00	298,177.10
Pequannock River Basin Regional Sewerage Authority	11-122	100,000.00	100,000.00	167,361.97

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	489,000.00	489,000.00	634,736.99

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	XXXXXXX 10-001	XXXXXXXXXXXX 48,115.20	XXXXXXXXXXXX 66,352.88	XXXXXXXXXXXX 66,352.88

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Other Special				
 Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Other Special Items	08-004	152,500.00	92,500.00	97,917.18

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,150,000.00	1,150,000.00	1,150,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	1,656,500.00	1,664,000.00	1,949,168.52
Total Section B: State Aid Without Offsetting Appropriations	09-001	979,022.00	979,022.00	979,022.12
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	85,000.00	85,000.00	134,690.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	489,000.00	489,000.00	634,736.99
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	48,115.20	66,352.88	66,352.88
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	152,500.00	92,500.00	97,917.18
Total Miscellaneous Revenues	13-099	3,410,137.20	3,375,874.88	3,861,887.69
4. Receipts from Delinquent Taxes	15-499	150,000.00	150,000.00	175,349.01
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	4,710,137.20	4,675,874.88	5,187,236.70
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	9,677,838.36	9,008,288.54	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	515,889.18	470,887.21	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	10,193,727.54	9,479,175.75	9,973,491.81
7. Total General Revenues	13-299	14,903,864.74	14,155,050.63	15,160,728.51

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	79,000.00	75,000.00		82,466.00	82,176.07	289.93
Other Expenses	20-100	2	20,650.00	19,200.00		24,734.00	24,733.26	0.74
Other Expenses - Postage	20-100	2	13,000.00			-		-
Mayor and Council:						-		-
Salaries & Wages	20-110	1	16,000.00	16,000.00		16,000.00	13,093.02	2,906.98
Other Expenses	20-110	2	3,550.00	3,550.00		3,550.00	966.84	2,583.16
Municipal Clerk:						-		-
Salaries & Wages	20-120	1	39,749.00	34,300.00		40,300.00	39,584.96	715.04
Other Expenses	20-120	2	15,720.00	14,575.00		14,575.00	12,433.26	2,141.74
Other Expenses - Codification of Ordinances	20-120	2	500.00	500.00		500.00		500.00
Collection of Taxes:						-		-
Salaries & Wages	20-145	1	63,550.00	63,550.00		53,550.00	46,735.05	6,814.95
Other Expenses	20-145	2	9,650.00	9,000.00		9,000.00	7,373.51	1,626.49
Assessment of Taxes:						-		-
Salaries & Wages	20-150	1	53,931.00	53,600.00		53,600.00	53,506.96	93.04
Other Expenses	20-150	2	61,175.00	57,175.00		51,175.00	38,612.72	12,562.28
Computer Information Services:						-		-
Other Expenses	20-140	2	100,000.00			-		-

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
GENERAL GOVERNMENT:						-		-
Financial Administration:						-		-
Salaries & Wages	20-130	1	87,000.00	82,970.00		86,470.00	85,362.56	1,107.44
Other Expenses	20-130	2	68,850.00	26,175.00		53,175.00	35,943.83	17,231.17
Annual Audit	20-135	2	108,000.00	60,000.00		60,000.00	57,340.00	2,660.00
Legal Services and Costs:						-		-
Other Expenses	20-155	2	37,500.00	37,500.00		37,500.00	32,745.09	4,754.91
Engineering Services and Costs:						-		-
Other Expenses	20-165	2	47,500.00	47,500.00		47,500.00	41,730.00	5,770.00
Historical Sites (Museum):						-		-
Other Expenses	20-175	2	9,830.00	10,165.00		10,165.00	5,812.74	4,352.26
LAND USE ADMINISTRATION:						-		-
Planning Board:						-		-
Salaries & Wages	21-180	1	8,344.00	7,500.00		8,500.00	8,343.92	156.08
Other Expenses	21-180	2	14,050.00	14,050.00		14,050.00	8,070.70	5,979.30
Zoning Officer:						-		-
Salaries & Wages	21-185	1	57,813.00	56,685.00		56,185.00	55,839.42	345.58
Other Expenses	21-185	2	600.00	500.00		1,500.00	522.20	977.80
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE:						-		-
General Liability	23-210	2	128,516.00	120,000.00		120,000.00	111,241.31	8,758.69
Workers Compensation	23-215	2	88,973.00	78,400.00		79,400.00	79,285.26	114.74
Firemans' Liability	23-210	2	40,000.00	38,000.00		38,000.00	37,126.85	873.15
Disability Insurance	23-210	2	1,000.00	1,000.00		1,000.00		1,000.00
Employee Group Health	23-220	2	1,191,387.00	1,115,000.00		1,025,564.88	965,133.62	60,431.26
Employee Group Health Waiver	23-222	1	25,000.00	15,000.00		15,000.00	15,000.00	-
Unemployment Insurance	23-225	2	500.00	500.00		950.00	912.64	37.36
						-		-
PUBLIC SAFETY:						-		-
Police:						-		-
Salaries & Wages	25-240	1	2,481,606.00	2,649,700.00		2,632,700.00	2,576,985.64	55,714.36
Other Expenses	25-240	2	260,450.00	189,850.00		234,850.00	232,233.26	2,616.74
						-		-
Fire:						-		-
Salaries & Wages	25-265	1	5,000.00	5,000.00		3,000.00	457.20	2,542.80
Other Expenses	25-265	2	117,275.00	101,700.00		90,900.00	90,808.69	91.31
First Aid Contribution	25-260	2	35,000.00	34,250.00		34,250.00	32,849.06	1,400.94
						-		-
						-		-

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:						-		-
Emergency Management Services:						-		-
Salaries & Wages	25-252	1	2,572.00	2,572.00		572.00		572.00
Other Expenses	25-252	2	2,000.00	2,000.00		-		-
PUBLIC WORKS:						-		-
Road Repair and Maintenance:						-		-
Salaries & Wages	26-290	1	712,377.00	659,100.00		644,100.00	603,345.71	40,754.29
Other Expenses	26-290	2	137,700.00	137,500.00		137,500.00	112,738.96	24,761.04
Public Buildings and Grounds:						-		-
Salaries & Wages	26-310	1	10,000.00	10,000.00		1,000.00	779.67	220.33
Other Expenses	26-310	2	70,000.00	85,000.00		98,500.00	97,204.71	1,295.29
Sanitation Sewer System:						-		-
Salaries & Wages	26-295	1	201,623.00	162,765.00		172,765.00	168,241.43	4,523.57
Other Expenses	26-295	2	25,725.00	25,725.00		25,725.00	12,681.14	13,043.86
Garbage and Trash Removal:						-		-
Salaries & Wages	26-305	1	500.00	500.00		500.00		500.00
Other Expenses	26-305	2	1,366,148.00	1,330,400.00		1,330,400.00	1,287,839.42	42,560.58
Vehicle Maintenance:						-		-
Salaries & Wages	26-315	1	10,000.00	10,000.00		-		-
Other Expenses	26-315	2	55,750.00	55,750.00		55,750.00	48,565.11	7,184.89

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES:						-	-	
Board of Health:						-	-	
Salaries & Wages	27-330	1	42,921.00	42,920.43		23,920.43	21,170.81	2,749.62
Other Expenses	27-330	2	93,372.00	91,822.00		91,822.00	88,092.94	3,729.06
Dog Regulation:						-	-	
Other Expenses	27-340	2	29,205.00	22,500.00		29,000.00	28,630.00	370.00
Senior Citizen Advisory Committee:						-	-	
Other Expenses	27-365	2	7,000.00	7,000.00		7,000.00	6,316.93	683.07
Dial-A-Ride:						-	-	
Salaries & Wages	27-365	1	26,606.00	26,606.40		26,606.40	25,152.40	1,454.00
Other Expenses	27-365	2	82,000.00	81,400.00		81,400.00	61,032.00	20,368.00
RECREATION:						-	-	
Recreation Activities:						-	-	
Salaries & Wages	28-370	1	58,254.00	57,644.71		60,144.71	57,584.97	2,559.74
Other Expenses	28-370	2	26,850.00	16,850.00		20,850.00	20,085.31	764.69
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						-	-	
						-	-	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-	-	
UTILITIES AND BULK PURCHASES:						-	-	
Electricity	31-435	2	85,000.00	42,000.00		84,100.00	82,812.93	1,287.07
Street Lighting	31-435	2		36,100.00		-		-
Telephone	31-440	2	19,000.00	19,000.00		18,050.00	10,727.34	7,322.66
Water	31-445	2	32,000.00	32,000.00		32,000.00	23,273.00	8,727.00
Fuel Oil	31-447	2	70,000.00	70,000.00		62,000.00	43,002.58	18,997.42
Gasoline	31-447	2	85,000.00	85,000.00		77,000.00	53,275.09	23,724.91
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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				-		-
Other Expenses	22-195	2				-		-
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

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

8. GENERAL APPROPRIATIONS	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
						-		-
						-		-
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						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		8,565,272.00	8,172,550.54	-	8,104,315.42	7,668,500.07	435,815.35
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		8,565,272.00	8,172,550.54	-	8,104,315.42	7,668,500.07	435,815.35
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	3,981,846.00	4,031,413.54	-	3,977,379.54	3,853,359.79	124,019.75
Other Expenses (Including Contingent)	34-201	2	4,583,426.00	4,141,137.00	-	4,126,935.88	3,815,140.28	311,795.60

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
Expenditure without an Appropriation	46-895		28,454.00		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					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 and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	228,530.00	220,987.00		221,052.00	221,050.44	1.56
Social Security System (O.A.S.I.)	36-472	280,000.00	280,000.00		293,000.00	287,488.68	5,511.32
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	730,996.00	716,688.00		716,688.00	716,688.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225				-		-
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	3,500.00	3,500.00		13,435.00	11,417.08	2,017.92
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	1,271,480.00	1,221,175.00	-	1,244,175.00	1,236,644.20	7,530.80
(F) Judgments	37-480				-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855				-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	9,836,752.00	9,393,725.54	-	9,348,490.42	8,905,144.27	443,346.15

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
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						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		3,088,525.18	2,848,940.21	-	2,848,940.21	2,848,940.21	-

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Billing Services:						-		-
Bloomingdale Borough						-		-
Salaries and Wages	42-119	1	45,881.00	21,500.00		21,500.00	18,564.12	2,935.88
Other Expenses	42-119	2	11,000.00	11,000.00		11,000.00	5,500.00	5,500.00
Dispatching Services:						-		-
Borough of Kinnelon						-		-
Salaries and Wages	42-115	1	34,277.00	8,900.00		8,900.00		8,900.00
Other Expenses	42-115	2		19,600.00		19,600.00		19,600.00
Borough of Riverdale						-		-
Salaries and Wages	42-115	1	8,323.00	8,000.00		8,000.00		8,000.00
Tax Collection Services:						-		-
Borough of Riverdale						-		-
Salaries and Wages	42-103	1	37,302.00	18,600.00		18,600.00	18,568.94	31.06
Other Expenses	42-103	2		12,500.00		12,500.00	5,500.00	7,000.00
Construction Code Official:						-		-
Borough of Bloomingdale						-		-
Other Expenses	42-118	2	115,000.00	115,000.00		115,000.00	109,515.00	5,485.00
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Water Utility Services						-		-
Borough of Riverdale						-		-
Salaries and Wages	42-120	1	30,000.00	17,500.00		49,500.00	48,507.42	992.58
Other Expenses	42-120	2		12,500.00		12,500.00		12,500.00
New Jersey Public Power Authority						-		-
Salaries and Wages	42-121	1	241,676.00	235,000.00		242,083.49	242,083.49	-
Pequannock River Basin Regional Sewerage Authority						-		-
Salaries and Wages	42-122	1	115,186.00	104,000.00		110,151.63	110,151.63	-
Bloomington Fire Inspection Services						-		-
Other Expenses	42-123	2	18,750.00	18,360.00		18,360.00	18,360.00	-
Riverdale Court Services						-		-
Other Expenses	42-124	2	199,380.00	195,472.00		195,472.00	195,472.00	-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		856,775.00	797,932.00	-	843,167.12	772,222.60	70,944.52

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899				-	-	-	-
Clean Communities	41-602	2		42,044.33		42,044.33	42,044.33	-
Safe and Secure Communities Program	41-503	2	45,150.00			-	-	-
Recycling Tonnage Grant	41-569	2		20,766.30		20,766.30	20,766.30	-
Body Armor Replacement Fund	41-505	2	1,845.20	1,573.95		1,573.95	1,573.95	-
Bullet Proof Vest Partnership	41-693	2		1,968.30		1,968.30	1,968.30	-
Pedestrian Safety Grant	41-504	2	1,120.00			-	-	-
						-	-	-
						-	-	-
						-	-	-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
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						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		48,115.20	66,352.88	-	66,352.88	66,352.88	-
Total Operations - Excluded from "CAPS"	34-305		3,993,415.38	3,713,225.09	-	3,758,460.21	3,687,515.69	70,944.52
Detail:								
Salaries & Wages	34-305	1	512,645.00	413,500.00	-	458,735.12	437,875.60	20,859.52
Other Expenses	34-305	2	3,480,770.38	3,299,725.09	-	3,299,725.09	3,249,640.09	50,085.00

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS" (cont.)	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
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		297,410.00	268,100.00	-	268,100.00	268,100.00	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - 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
(1) DEFERRED CHARGES:	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
DCFTUF - Capital Ordinance 2018-12	46-892		36,287.36	40,000.00	XXXXXXXXXX	40,000.00	40,000.00	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		36,287.36	40,000.00	XXXXXXXXXX	40,000.00	40,000.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		4,527,112.74	4,221,325.09	-	4,266,560.21	4,195,615.69	70,944.52

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925				-		XXXXXXXXXX
Interest on Bonds	48-930				-		XXXXXXXXXX
Interest on Notes	48-935				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
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	4,527,112.74	4,221,325.09	-	4,266,560.21	4,195,615.69	70,944.52
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	14,363,864.74	13,615,050.63	-	13,615,050.63	13,100,759.96	514,290.67
(M) Reserve for Uncollected Taxes	50-899	540,000.00	540,000.00	XXXXXXXXXX	540,000.00	540,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499	14,903,864.74	14,155,050.63	-	14,155,050.63	13,640,759.96	514,290.67

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
Summary of Appropriations		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	9,836,752.00	9,393,725.54	-	9,348,490.42	8,905,144.27	443,346.15
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	3,088,525.18	2,848,940.21	-	2,848,940.21	2,848,940.21	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	856,775.00	797,932.00	-	843,167.12	772,222.60	70,944.52
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	48,115.20	66,352.88	-	66,352.88	66,352.88	-
Total Operations Excluded from "CAPS"	34-305	3,993,415.38	3,713,225.09	-	3,758,460.21	3,687,515.69	70,944.52
(C) Capital Improvements	44-999	200,000.00	200,000.00	-	200,000.00	200,000.00	-
(D) Municipal Debt Service	45-999	297,410.00	268,100.00	-	268,100.00	268,100.00	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	36,287.36	40,000.00	XXXXXXXXXX	40,000.00	40,000.00	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	540,000.00	540,000.00	XXXXXXXXXX	540,000.00	540,000.00	XXXXXXXXXX
Total General Appropriations	34-499	14,903,864.74	14,155,050.63	-	14,155,050.63	13,640,759.96	514,290.67

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
Adminstration:					-		-
Salaries & Wages	55-501	268,000.00	215,000.00		233,000.00	229,544.97	3,455.03
Other Expenses	55-502	366,625.00	328,625.00		328,625.00	400,790.84	*
Operations:					-		-
Salaries & Wages	55-501	654,720.00	547,900.00		529,900.00	516,502.96	13,397.04
Other Expenses	55-502	517,342.16	495,000.00		495,000.00	452,181.05	42,818.95
Dispatching:					-		-
Salaries & Wages	55-501	134,400.00	138,510.00		138,510.00	136,145.41	2,364.59
Other Expenses	55-502	500.00	500.00		500.00		500.00
Building and Grounds:					-		-
Salaries & Wages	55-501	1,000.00	1,000.00		1,000.00		1,000.00
Other Expenses	55-502	2,700.00	1,500.00		1,500.00	36.52	1,463.48
Liability Insurance	55-504	91,150.00	91,600.00		91,600.00	90,041.89	1,558.11
Workers Compensation Insurance	55-504	55,926.00	51,000.00		51,000.00	50,750.48	249.52
Employee Group Health	55-503	294,537.00	196,400.00		196,400.00	196,400.00	-
Employee Group Health Waiver	55-503	3,500.00	5,000.00		5,000.00	5,000.00	-
					-		-

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	10,000.00	10,000.00	XXXXXXXXXX	10,000.00	10,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	230,000.00	220,000.00		220,000.00	220,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	6,000.00	2,600.00		2,600.00	2,600.00	XXXXXXXXXX
Interest on Bonds	55-522	121,875.00	118,500.00		107,599.19	96,172.89	XXXXXXXXXX
Interest on Notes	55-523	51,125.00	18,000.00		28,900.81	28,900.81	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Appropriation	55-544	72,165.84		XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	140,634.00	136,082.00		136,082.00	136,031.04	50.96
Social Security System (O.A.S.I.)	55-541	81,000.00	70,000.00		70,000.00	64,674.92	5,325.08
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	300.00	300.00		300.00		300.00
Disability Insurance		500.00	500.00		500.00		500.00
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL WATER UTILITY APPROPRIATIONS	55-599	3,104,000.00	2,648,017.00	-	2,648,017.00	2,635,773.78	72,982.76

DEDICATED ELECTRIC UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR ELECTRIC 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
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
Adminstration:							
Salaries & Wages	55-501	541,424.00	498,100.00		520,600.00	507,440.74	13,159.26
Other Expenses	55-502	758,750.00	714,750.00		714,750.00	704,102.58	10,647.42
					-		-
Operations:							
Salaries & Wages	55-501	2,955,000.00	2,955,000.00		2,865,000.00	2,860,650.53	4,349.47
Other Expenses	55-502	647,920.00	647,920.00		605,420.00	546,923.10	58,496.90
Other Expenses - Purchased Power	55-502	16,362,336.00	12,650,000.00		12,650,000.00	11,673,923.02	176,076.98
					-		-
Dispatching:							
Salaries & Wages	55-501	331,350.00	331,350.00		331,350.00	309,970.04	21,379.96
Other Expenses	55-502	1,000.00	1,000.00		1,000.00		1,000.00
					-		-
Night Out:							
Other Expenses	55-502	7,500.00	7,500.00		7,500.00	5,338.33	2,161.67
					-		-
Building and Grounds:							
Salaries & Wages	55-501	122,800.00	122,800.00		122,800.00	120,788.92	2,011.08
Other Expenses	55-502	7,000.00	7,000.00		2,000.00	82.88	1,917.12
					-		-
					-		-

DEDICATED ELECTRIC UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR ELECTRIC 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
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	155,000.00	546,000.00		546,000.00	546,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	55,000.00	55,000.00		55,000.00	55,000.00	XXXXXXXXXX
Interest on Bonds	55-522	61,920.00	74,700.00		74,700.00	74,697.50	XXXXXXXXXX
Interest on Notes	55-523	31,800.00	28,500.00		28,500.00	24,431.31	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED ELECTRIC UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR ELECTRIC 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
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Appropriation	55-544	19,454.00		XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	509,797.00	493,125.00		493,125.00	493,112.52	12.48
Social Security System (O.A.S.I.)	55-541	286,000.00	280,000.00		275,000.00	273,465.90	1,534.10
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	1.00	750.00		750.00		750.00
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL ELECTRIC UTILITY APPROPRIATIONS	55-599	24,510,598.00	20,782,690.00	-	20,782,690.00	19,679,185.39	299,433.42

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

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

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2026 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income:

Uniform Fire Safety Penalties; Board of Recreation Commissioners (N.J.S.A. 40:12-8); Housing and Community Development Act of 1974; Accumulated Absences; Storm/Emergency Recovery; Parking Offenses Adjudication Act; Borough of Butler Museum Donations; Municipal Public Defender; Developers Escrow 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	6,139,110.84
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	xxxxxxx
Taxes Receivable	263,140.89
Tax Title Lien Receivable	106,484.02
Property Acquired by Tax Title Lien Liquidation	496,800.00
Other Receivables	1,425,987.05
Deferred Charges Required to be in 2026 Budget	28,454.00
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	8,459,976.80

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	4,740,789.64
Reserves for Receivables	2,292,411.96
Surplus	1,426,775.20
Total Liabilities, Reserves and Surplus	8,459,976.80

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

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	2,485,349.34	2,670,517.61
CURRENT REVENUE ON A CASH BASIS:	xxxxxxx	xxxxxxx
Current Taxes:*(Percentage Collected 2025: 99.08%, 2024: 99.39%)	33,792,723.15	30,973,524.79
Delinquent Taxes	175,349.01	154,091.81
Other Revenues and Additions to Income	4,339,578.49	4,486,540.01
Total Funds	40,792,999.99	38,284,674.22
EXPENDITURES AND TAX REQUIREMENTS:	xxxxxxx	xxxxxxx
Municipal Appropriations	13,615,050.63	13,273,267.36
School Taxes (Including Local and Regional)	20,940,996.00	19,164,849.00
County Taxes (Including Added Tax Amounts)	3,418,235.34	3,206,980.57
Special District Taxes		
Other Expenditures and Deductions from Income	1,391,942.82	154,227.95
Total Expenditures and Tax Requirements	39,366,224.79	35,799,324.88
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	39,366,224.79	35,799,324.88
Surplus Balance, December 31	1,426,775.20	2,485,349.34

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	1,426,775.20
Current Surplus Anticipated in 2026 Budget	1,150,000.00
Surplus Balance Remaining	276,775.20

(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 BUTLER
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Capital Improvement Program, presented herewith, is an estimated projection of the capital projects for the next three years.

During 2026 the projects expected to be completed are detailed on Sheet 40b

Projects and their planned funding, which will begin subsequent to 2026 are reflected on sheets 40c and 40d

Every effort has been made, and will be made, by the Mayor and Council to plan improvements which are responsive to the needs of the community. Should unanticipated needs arise the Capital Program will be revised or amended accordingly.

Mayor and Borough Council of The Borough of Butler

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

Local Unit

BOROUGH OF BUTLER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS	
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized		
CURRENT FUND:		-								
Administration Equipment	C-1	375,000.00			105,000.00				270,000.00	
Purchase of Police Equipment	C-2	162,500.00			29,000.00			28,500.00	105,000.00	
Fire Department Equipment	C-3	3,901,000.00			28,750.00			61,750.00	3,810,500.00	
Recreation Improvements	C-4	90,000.00			2,500.00			47,500.00	40,000.00	
Building and Grounds	C-5	375,000.00			9,750.00			185,250.00	180,000.00	
Road Improvements	C-6	1,500,000.00			25,000.00			475,000.00	1,000,000.00	
		-								
		-								
		-								
		-								
ELECTRIC UTILITY:		-								
Equipment and Vehicle Purchases	E-1	755,000.00			20,000.00			105,000.00	630,000.00	
		-								
		-								
		-								
		-								
		-								
TOTAL - THIS PAGE	XXXXX	7,158,500.00	-		-	220,000.00	-	-	903,000.00	6,035,500.00

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

Local Unit

BOROUGH OF BUTLER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
WATER UTILITY:		-							
Various Water Equipment and Vehicles	W-1	590,000.00			10,000.00			80,000.00	500,000.00
Water Utility System Improvements	W-2	150,000.00						150,000.00	
Water Main Replacement Program	W-3	600,000.00						370,000.00	230,000.00
Route 23 Newark Water Interconnect	W-4	1,000,000.00						250,000.00	750,000.00
Distribution System Improvements	W-5	600,000.00						200,000.00	400,000.00
Hydrant Replacement Program	W-6	300,000.00						100,000.00	200,000.00
Storage Tank Upgrades	W-7	125,000.00						125,000.00	
		-							
		-							
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		-							
		-							
TOTAL - THIS PAGE	XXXXX	3,365,000.00	-	-	10,000.00	-	-	1,275,000.00	2,080,000.00

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

Local Unit BOROUGH OF BUTLER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
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		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	10,523,500.00	-	-	230,000.00	-	-	2,178,000.00	8,115,500.00

**3 YEAR CAPITAL PROGRAM - 2026 to 2028
 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

BOROUGH OF BUTLER

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	5e	5f
CURRENT FUND:		-							
Administration Equipment	C-1	375,000.00		105,000.00	135,000.00	135,000.00			
Purchase of Police Equipment	C-2	162,500.00		57,500.00	52,500.00	52,500.00			
Fire Department Equipment	C-3	3,901,000.00		90,500.00	1,520,000.00	2,290,500.00			
Recreation Improvements	C-4	90,000.00		50,000.00	20,000.00	20,000.00			
Building and Grounds	C-5	375,000.00		195,000.00	10,000.00	170,000.00			
Road Improvements	C-6	1,500,000.00		500,000.00	500,000.00	500,000.00			
		-							
		-							
		-							
		-							
ELECTRIC UTILITY:		-							
Equipment and Vehicle Purchases	E-1	755,000.00		125,000.00	315,000.00	315,000.00			
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	7,158,500.00	XXXXXXXXXX	1,123,000.00	2,552,500.00	3,483,000.00	-	-	-

**3 YEAR CAPITAL PROGRAM - 2026 to 2028
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

BOROUGH OF BUTLER

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	5e	5f
WATER UTILITY:		-							
Various Water Equipment and Vehicles	W-1	590,000.00		90,000.00	250,000.00	250,000.00			
Water Utility System Improvements	W-2	150,000.00		150,000.00					
Water Main Replacement Program	W-3	600,000.00		370,000.00					
Route 23 Newark Water Interconnect	W-4	1,000,000.00		250,000.00					
Distribution System Improvements	W-5	600,000.00		200,000.00					
Hydrant Replacement Program	W-6	300,000.00		100,000.00	100,000.00	100,000.00			
Storage Tank Upgrades	W-7	125,000.00		125,000.00					
		-		-	200,000.00	200,000.00			
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		-							
TOTAL - THIS PAGE	XXXXX	3,365,000.00	XXXXXXXXXX	1,285,000.00	550,000.00	550,000.00	-	-	-

**3 YEAR CAPITAL PROGRAM - 2026 to 2028
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

BOROUGH OF BUTLER

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	5e	5f
		-							
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		-							
TOTAL - ALL PROJECTS	XXXXX	10,523,500.00	XXXXXXXXXX	2,408,000.00	3,102,500.00	4,033,000.00	-	-	-

**3 YEAR CAPITAL PROGRAM - 2026 to 2028
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

BOROUGH OF BUTLER

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
CURRENT FUND:	-			-						
Administration Equipment	375,000.00		270,000.00	105,000.00						
Purchase of Police Equipment	162,500.00		105,000.00	29,000.00			28,500.00			
Fire Department Equipment	3,901,000.00		3,810,500.00	28,750.00			61,750.00			
Recreation Improvements	90,000.00		40,000.00	2,500.00			47,500.00			
Building and Grounds	375,000.00		180,000.00	9,750.00			185,250.00			
Road Improvements	1,500,000.00		1,000,000.00	25,000.00			475,000.00			
	-			-						
	-			-						
	-			-						
	-			-						
ELECTRIC UTILITY:	-			-						
Equipment and Vehicle Purchases	755,000.00		630,000.00	20,000.00			105,000.00			
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	7,158,500.00	-	6,035,500.00	220,000.00	-	-	903,000.00	-	-	-

**3 YEAR CAPITAL PROGRAM - 2026 to 2028
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

BOROUGH OF BUTLER

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	
WATER UTILITY:	-			-							
Various Water Equipment and Vehicles	590,000.00		500,000.00	10,000.00				80,000.00			
Water Utility System Improvements	150,000.00		-					150,000.00			
Water Main Replacement Program	600,000.00		230,000.00					370,000.00			
Route 23 Newark Water Interconnect	1,000,000.00		750,000.00					250,000.00			
Distribution System Improvements	600,000.00		400,000.00					200,000.00			
Hydrant Replacement Program	300,000.00		200,000.00					100,000.00			
Storage Tank Upgrades	125,000.00		-					125,000.00			
	-		-					-			
	-			-							
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	-			-							
TOTAL - THIS PAGE	3,365,000.00	-	2,080,000.00	10,000.00	-	-	-	1,275,000.00	-	-	

**3 YEAR CAPITAL PROGRAM - 2026 to 2028
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit BOROUGH OF BUTLER

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
	-			-						
	-			-						
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	-			-						
	-			-						
TOTAL - ALL PROJECTS	10,523,500.00	-	8,115,500.00	230,000.00	-	-	903,000.00	1,275,000.00	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2026

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH of BUTLER, County of MORRIS that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 9,677,838.36 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 515,889.18 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

Nays

Abstained

Absent

SUMMARY OF REVENUES

1. General Revenues				
Surplus Anticipated		08-100	\$	1,150,000.00
Miscellaneous Revenues Anticipated		13-099	\$	3,410,137.20
Receipts from Delinquent Taxes		15-499	\$	150,000.00
		07-190	\$	9,677,838.36
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)				
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:				
Item 6, Sheet 42		07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)		07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY				
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:				
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)		07-191		-
		07-192	\$	515,889.18
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX		13-299	\$	14,903,864.74
Total Revenues				

RESOLUTION 2026-77
SECTION 2 - UPON ADOPTION FOR YEAR 2026

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH
of BUTLER, County of MORRIS that the budget hereinbefore set forth is hereby
adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 9,677,838.36 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 515,889.18 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(insert last name)

Ayes

Calvi
Guzman
MacDonald
Verdonik

Nays

NONE

Abstained

Absent

meier
Piccirillo

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated		08-100	\$ 1,150,000.00
Miscellaneous Revenues Anticipated		13-099	\$ 3,410,137.20
Receipts from Delinquent Taxes		15-499	\$ 150,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)		07-190	\$ 9,677,838.36
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42		07-195	\$ -
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)		07-191	\$ -
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			\$ -
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)		07-191	
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX		07-192	\$ 515,889.18
Total Revenues		13-299	\$ 14,903,864.74

Sheet 41

[Signature]
RYAN MARTINEZ, MAYOR
RAYMOND VERDONIK, COUNCIL PRESIDENT

[Signature]
BRANDI SMITH-GRECO, RMC

ap1

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 8,565,272.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,271,480.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 3,993,415.38
(c) Capital Improvements	44-999	\$ 200,000.00
(d) Municipal Debt Service	45-999	\$ 297,410.00
(e) Deferred Charges - Municipal	46-999	\$ 36,287.36
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 540,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 14,903,864.74

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 19th day of May, 2026. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2026 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 19th day of May, 2026, bgreco@butlerborough.com, Clerk
Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2025	APPROPRIATIONS	FCOA	Appropriated		Expended 2025	
		2026	2025				for 2026	for 2025	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:			(Date)		Payment of Bond Principal	54-920-2				XXXXXXXXXX
Rate Assessed:		\$			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Tax Collected to date:		\$			Interest on Bonds	54-930-2				XXXXXXXXXX
Total Expended to date:		\$			Interest on Notes	54-935-2				XXXXXXXXXX
Total Acreage Preserved to date:			(Acres)		Reserve for Future Use	54-950-2				-
Recreation land preserved in 2025:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2025:			(Acres)							

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

Contracting Unit: BOROUGH OF BUTLER

Year Ending: December 31, 2025

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

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

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

4/21/26
Date

bgreco@butlerborough.com
Clerk of the Governing Body

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2026 MUNICIPAL BUDGET**

	YEAR 2026	YEAR 2025
1 Total General Appropriations for 2026 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	14,363,864.74	XXXXXXXXXXXX
2 Local District School Tax		20,940,996.00
Actual		
Estimate	21,359,815.92	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		3,388,660.27
Actual		
Estimate	3,456,433.48	XXXXXXXXXXXX
6 Special District Tax		
Actual		
Estimate		XXXXXXXXXXXX
7 Municipal Open Space		
Actual		
Estimate		XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	39,180,114.14	
10 Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)	4,710,137.20	
11 Cash Required from 2026 to Support Local Municipal Budget and Other Taxes	34,469,976.94	
12 Amount of Item 11 divided by 98.45%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, AFS Sheet 22)	35,009,976.94	
Analysis of Item 12:		
Local School District Tax (Line 2 Above)	21,359,815.92	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	3,456,433.48	
Special District Tax (Line 6 Above)	-	
Municipal Open Space Tax (Line 7 Above)	-	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	10,193,727.54	
Total Amount (Line 12)	35,009,976.94	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	540,000.00	
Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations	14,363,864.74	
Item 13 - Appropriation: Reserve for Uncollected Taxes	540,000.00	
Subtotal	14,903,864.74	
Less: Item 10 - Total Anticipated Revenues	4,710,137.20	
Amount to Be Raised by Taxation in Municipal Budget	10,193,727.54	

Local Tax for Municipal Purpose	9,677,838.36
Addition to Local District School Tax	
Minimum Library Tax	515,889.18

BOROUGH OF BUTLER

SUMMARY OF 2026 BUDGET

			Future Budget Projections					
			2027	2028	2029	2030	2031	
Total Budget	<u>14,903,864.74</u>	100.0%						
Employee Costs:								
Salaries & Wages								
Sheet 17	3,981,846.00		102.00%	4,061,482.92	4,142,712.58	4,225,566.83	4,310,078.17	4,396,279.73
Sheet 25	<u>512,645.00</u>		102.00%	522,897.90	533,355.86	544,022.98	554,903.43	566,001.50
Total	<u>4,494,491.00</u>			<u>4,584,380.82</u>	<u>4,676,068.44</u>	<u>4,769,589.81</u>	<u>4,864,981.60</u>	<u>4,962,281.23</u>
Social Security								
Sheet 19	280,000.00		102.00%	285,600.00	291,312.00	297,138.24	303,081.00	309,142.62
Pensions etc.								
Sheet 19	228,530.00		102.00%	233,100.60	237,762.61	242,517.86	247,368.22	252,315.59
Sheet 19	730,996.00		105.00%	767,545.80	805,923.09	846,219.24	888,530.21	932,956.72
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14 & 20	<u>1,585,348.00</u>		106.00%	1,680,468.88	1,781,297.01	1,888,174.83	2,001,465.32	2,121,553.24
Direct Employee Costs	<u>7,319,365.00</u>	49.1%						
General Liability Insurance								
Sheet 14	<u>128,516.00</u>	0.9%						
Debt Service:								
Sheet 27	<u>297,410.00</u>	2.0%						
Reserve for Uncollected Taxes:								
Sheet 29	<u>540,000.00</u>	3.6%						
Capital Funds:								
Sheet 26a	<u>200,000.00</u>	1.3%						
Deferred Charges:								
Sheet 28	<u>36,287.36</u>	0.2%						
Grants:								
Sheet 25 (less Salaries & Wages above)	<u>48,115.20</u>	0.3%						
All Other Departmental OE's:								
Various Line Items	<u>6,334,171.18</u>	42.5%	102.00%	6,460,854.60	6,590,071.70	6,721,873.13	6,856,310.59	6,993,436.80
Projected Budget Totals				<u>14,011,950.70</u>	<u>14,382,434.85</u>	<u>14,765,513.12</u>	<u>15,161,736.95</u>	<u>15,571,686.21</u>

**BOROUGH OF BUTLER
2026 BUDGET FUNDING**

Budget Funding:	
Fund Balance	1,150,000.00
Local Revenues	2,383,000.00
State Aid	979,022.00
Grants	48,115.20
Delinquent Tax	150,000.00
Local Purpose Tax	10,193,727.54
	<u>14,903,864.74</u>
 Ratables	 1,485,357,600
Tax Rate	0.652
Increase	(0.016)

Project Tax Results

2027	2028	2029	2030	2031
	25,000.00	50,000.00	75,000.00	100,000.00
	150,000.00	300,000.00	450,000.00	600,000.00
14,011,950.70	14,207,434.85	14,415,513.12	14,636,736.95	14,871,686.21
14,011,950.70	14,382,434.85	14,765,513.12	15,161,736.95	15,571,686.21
1,493,357,600	1,501,357,600	1,509,357,600	1,517,357,600	1,525,357,600
0.938	0.946	0.955	0.965	0.975
0.287	0.008	0.009	0.010	0.010

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	1,150,000.00	1,150,000.00	-	0.00%
Local	2,383,000.00	2,330,500.00	52,500.00	2.25%
State Aid	979,022.00	979,022.00	-	0.00%
State & Federal Grants	48,115.20	66,352.88	(18,237.68)	-27.49%
Delinquent Tax	150,000.00	150,000.00	-	0.00%
Local Purpose Tax	9,677,838.36	9,008,288.54	669,549.82	7.43%
Minimum Library Tax	515,889.18	470,887.21	45,001.97	9.56%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	14,903,864.74	14,155,050.63	748,814.11	5.29%
APPROPRIATIONS				
Salaries & Wages	4,494,491.00	4,436,114.66	58,376.34	1.32%
Other Expenses	8,016,081.18	7,360,308.09	655,773.09	8.91%
Statutory & Deferred Charges	1,307,767.36	1,284,175.00	23,592.36	1.84%
State & Federal Grants	48,115.20	66,352.88	(18,237.68)	-27.49%
Capital (without grants)	200,000.00	200,000.00	-	0.00%
Debt Service	297,410.00	268,100.00	29,310.00	10.93%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	540,000.00	540,000.00	-	0.00%
TOTAL APPROPRIATIONS	14,903,864.74	14,155,050.63	748,814.11	0.052901
Adopted Emergencies	-	-	-	

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	9,677,838.36	9,008,288.54	669,549.82	7.43%
Local Tax Rate	0.6515	0.6680	-0.0165	-2.46%
Assessed Valuation	1,485,357,600	1,346,555,210	138,802,390	10.31%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP 2.00%	CAP COLA	9,677,838.36 MAX	9,677,838.36 ACTUAL
CAP Base from Prior Year	9,393,725.54	9,393,725.54	0.00	+ OR ()
Rate Applied	2.00%	3.50%		
Allowable CAP	9,581,600.05	9,722,505.93		Must be zero or () to Introduce Budget
Additions:				
See Sheet 3b	114,246.07	114,246.07		
Other				
Total CAP Allowable	9,695,846.12	9,836,752.00		
Budget Expenditures Sheet 19	9,836,752.00	9,836,752.00		
Remaining or (Excess)	(140,905.88)	(0.00)		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	1,426,775.20	2,485,349.34	(1,058,574.14)
Used to Fund Budget	1,150,000.00	1,150,000.00	-
Remaining Balance	276,775.20	1,335,349.34	(1,058,574.14)

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	99.08%	99.39%	-0.31%
Used for Reserve for Taxes	98.45%	98.32%	0.13%
Remaining	0.63%	1.07%	-0.44%



RESOLUTION 2026-69

2026
MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of BUTLER, County of MORRIS 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

21st day of April, 2026
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 21st day of April, 2026

bgreco@butlerborough.com

Clerk

ONE ACE ROAD

Address

BUTLER, NJ

Address

(973) 838-7200

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 21st day of April, 2026

vdolan@nisivoccia.com

Registered Municipal Accountant

Mount Arlington, NJ 07856

Address

200 Valley Road Suite 300

Address

973-298-8500

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 21st day of April, 2026

mberger@butlerborough.com

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: _____

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF BUTLER COUNTY: MORRIS

<u>RYAN MARTINEZ</u> Mayor's Name	<u>December 31, 2026</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>RAYMOND VERDONIK, COUNCIL PRESIDENT</u>	<u>12/31/2026</u>
<u>ALEXANDER CALVI</u>	<u>12/31/2028</u>
<u>JOSE GUZMAN</u>	<u>12/31/2027</u>
<u>MARC PICCIRILLO</u>	<u>12/31/2026</u>
<u>ROBERT MEIER</u>	<u>12/31/2027</u>
<u>MICHAEL MACDONALD</u>	<u>12/31/2028</u>

Municipal Officials	
<u>BRANDI GRECO</u> Municipal Clerk	1/1/2022 Date of Orig. Appt.
<u>CORA M. ASHLEY</u> Tax Collector	T-2182 Cert. No.
<u>MELISSA BERGER</u> Chief Financial Officer	T-8030 Cert. No.
<u>VALERIE A. DOLAN</u> Registered Municipal Accountant	N-1582 Cert. No.
<u>ROBERT OOSTDYK</u> Municipal Attorney	548 Lic. No.

Official Mailing Address of Municipality

BOROUGH OF BUTLER
ONE ACE ROAD
BUTLER, NJ

Fax #: (973) 838-3762

2026-69
MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of BUTLER, County of MORRIS for the Fiscal Year 2026

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2026;

Be it Further Resolved, that said Budget be published on the official website https://www.butlerborough.com/cn/PublicNotices/ on April 22nd, 2026;

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

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

RECORDED VOTE

(Insert Last Name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of BUTLER, County of MORRIS, on April 21st, 2026.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH OF BUTLER, on May 19th, 2026 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2026
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	9,836,752.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	4,527,112.74
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	4,527,112.74
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated 98.45% Percent of Tax Collections	540,000.00
Building Aid Allowance 2026 - \$ _____	
4. Total General Appropriations (Item 9, Sheet 29)	14,903,864.74
for Schools-State Aid 2025 - \$ _____	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (I.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	4,710,137.20
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	9,677,838.36
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	515,889.18