

SECTION 2 - UPON ADOPTION FOR YEAR 2025

RESOLUTION

Be it Resolved by the _____ of the _____ Borough
of Paramus Borough, County of Bergen that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 66,054,217.00 (Item 2 below) for municipal purposes, and
- (b) \$ 0.00 (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) \$ 0.00 (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) \$ 0.00 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 0.00 (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 4,594,845.00 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

	Antonio Kaiser Nadera Rizzo Weber Wilkins		
Ayes		Nays	Abstained
			Absent

SUMMARY OF REVENUES

1. General Revenues		
Surplus Anticipated	08-100	4,850,000.00
Miscellaneous Revenues Anticipated	13-099	18,214,614.00
Receipts from Delinquent Taxes	15-499	1,250,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	66,054,217.00
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>		
Item 6, Sheet 42	07-195	0.00
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	0.00,
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY		0.00
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>		
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	0.00
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX		
	07-192	4,594,845.00
Total Revenues	13-299	94,963,676.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 62,784,902.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 10,403,345.00
(g) Cash Deficit	46-885	\$ 0.00
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 11,628,088.00
(c) Capital Improvements	44-999	\$ 650,000.00
(d) Municipal Debt Service	45-999	\$ 5,678,793.00
(e) Deferred Charges - Municipal	46-999	\$ 1,618,548.00
(f) Judgments	37-480	\$ 150,000.00
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ 0.00
(g) Cash Deficit	46-885	\$ 0.00
(k) For Local District School Purposes	29-410	\$ 0.00
(m) Reserve for Uncollected Taxes	50-899	\$ 2,050,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	0.00
Total Appropriations	34-499	\$ 94,963,676.00

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 23rd day of July, 2025. 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 2025 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 4th day of August, 2025

DocuSigned by:

 _____, Clerk
657BFF9BB93C Signature

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

Contracting Unit: Paramus Borough

Year Ending: December 31, 2024

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.

08/04/2025
Date

DocuSigned by:
Annamarie Krusquis
DocuSign Envelope ID: 00787F80-4000-4000-4000-40004000
Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**

 Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- f) In all applicable signature lines, insert the email address of the applicable official.
- g) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
 Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included).**
- h) Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**
- i) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- j) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
 On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- k) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

Instructions to Complete the 2024 to 2025 "Data Rollover" Process

- a) Download from FAST or have saved on your computer the 2024 adopted budget workbook.

b) On the 2025 budget, navigate to the "Key Inputs" tab.

****IMPORTANT: Macros must be enabled in excel in order for the data rollover process to run successfully.****

c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.

d) First, click the button for current fund. It will prompt you to select your 2024 adopted excel budget from your computer.

Once the 2024 adopted budget is selected, the function runs automatically. **WARNING: The functionality may cause the screen to**

e) **briefly flash rapidly.**

Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same

f) as the current fund process.

g) Once complete, review the 2025 template to ensure information has successfully copied from the 2024 adopted budget.

PLEASE NOTE:

If an incorrect version of the budget template was used in 2024, the budget data may not migrate properly to the 2025 budget template.

Information Required for Municipal Budget Document:	Municipal Budget Version 2025.0	
	Responses and Data	
Name and County of Municipality	Paramus Borough, Bergen County	
Full Name of Municipality	BOROUGH OF PARAMUS	
County of Municipality	BERGEN	
Name of Municipality	PARAMUS	
Type	BOROUGH	
Governing Body Type	COUNCIL MEMBERS	
Location	Municipal Building	
Address	1 Jockish Square	
Address	Paramus NJ 07652	
Phone	201-265-2100	
Fax	201-265-3211	
Clerk	Annemarie Krusznis	Cert # C-1541
Tax Collector	Sheryl A. Luna	T-8190
Chief Financial Officer	Sheryl A. Luna	N-1529
Registered Municipal Accountant	Paul J. Lerch	CR00457
Municipal Attorney	Brian Giblin Sr.	
Newspaper	The Record	
	Day	Month
Date of Introduction	24	June
Date of Advertisement	30	June
Date of Public Hearing	23	July
Time of Public Hearing	6:00	
Net Valuation Taxable Current	12,886,241,620	
Net Valuation Taxable Prior	12,331,657,420	
	554,584,200	
Budget Year	2025	Budget Year Type: Calendar Year
Municipal Code	0246	

How many utilities does municipality have?*	2
Utility #	Utility Type
Utility 1	Swim Pool
Utility 2	Golf Course
Utility 3	
Utility 4	
Utility 5	
Utility 6	
Utility Assessment (Tab 37)	
Utility Assessment (Tab 38)	

***Select "0" if you do not have any utilities.**

Capital Impr
of Years
Beginning Year
Ending Year

Page Count - Standard or Expanded:		Start with "Standard" and move to "Expai
Grant Revenues (Sheet 9)	Standard	"Standard" will provide two (2) sheets for Grant Re
Other Special Item Revenues (Sheet 10)	Standard	"Standard" will provide two (2) sheets for Other Sp
General Appropriations (Sheet 15)	Standard	"Standard" will provide nine (9) sheets for General
Grant Appropriations (Sheet 24)	Standard	"Standard" will provide three (3) sheets for Grant A
Capital Improvements (Sheets 40b, 40c, 40d)	Standard	"Standard" will provide three (3) sheets per section

Hide/Unhide "Summary" Tabs:	
Summary Data, Budget Summary, Tax Summary	Unhidden



Date of Original Appt.

9/17/2012

Calendar or State Fiscal

Improvement Program

6

2025

2030

Items needed only as needed.

Revenues.

Special Items of Revenue.

Capital Appropriations.

Operating Appropriations.

7.

2025 Municipal Budget

of the BOROUGH of PARAMUS County of
 BERGEN for the fiscal year 2025.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2025		2024
1. Surplus	4,850,000.00		3,850,000.00
2. Total Miscellaneous Revenues	18,214,614.00		17,101,739.00
3. Receipts from Delinquent Taxes	1,250,000.00		1,100,000.00
4. a) Local Tax for Municipal Purposes	66,054,217.00		64,639,552.00
b) Addition to Local School District Tax			
c) Minimum Library Tax	4,594,845.00		4,217,388.00
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	70,649,062.00		68,856,940.00
Total General Revenues	94,963,676.00		90,908,679.00

Summary of Appropriations	2025 Budget		Final 2024 Budget
1. Operating Expenses: Salaries & Wages	39,530,901.00		36,867,193.00
Other Expenses	34,882,089.00		33,560,421.00
2. Deferred Charges & Other Appropriations	12,171,893.00		12,293,507.00
3. Capital Improvements	650,000.00		500,000.00
4. Debt Service (Include for School Purposes)	5,678,793.00		5,737,558.00
5. Reserve for Uncollected Taxes	2,050,000.00		1,950,000.00
Total General Appropriations	94,963,676.00		90,908,679.00
Total Number of Employees			

2025 Dedicated	Swim Pool	Utility Budget		
Summary of Revenues		Anticipated		
		2025		2024
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget		Final 2024 Budget
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2025 Dedicated	Golf Course	Utility Budget		
Summary of Revenues		Anticipated		
		2025		2024
1. Surplus		45,000.00		
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues		45,000.00		
Summary of Appropriations		2025 Budget		Final 2024 Budget
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2025 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		2025		2024
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2025 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2025 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2025 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				

Total Appropriations			
Total Number of Employees			

Balance of Outstanding Debt			
	General	Swim Pool	Golf Course
Interest			
Principal			
Outstanding Balance			

Balance of Outstanding Debt			
Interest			
Principal			
Outstanding Balance			

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2025 MUNICIPAL BUDGET**

		YEAR 2025	YEAR 2024
1	Total General Appropriations for 2025 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	92,913,676.00	XXXXXXXXXXXX
2	Local District School Tax		88,487,619.00
	Actual		
	Estimate	91,142,247.57	XXXXXXXXXXXX
	3 Regional School District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
4	Regional High School Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
	5	County Tax	
Actual			
	Estimate	30,135,392.89	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	214,191,316.46
10	Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5)	24,314,614.00	
11	Cash Required from 2025 to Support Local Municipal Budget and Other Taxes	189,876,702.46	
12	Amount of Item 11 divided by 98.93%		
	equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	191,926,702.46	
<u>Analysis of Item 12:</u>			
	Local School District Tax (Line 2 Above)	91,142,247.57	
	Regional School District Tax (Line 3 Above)	-	
	Regional High School Tax (Line 4 Above)	-	
	County Tax (Line 5 Above)	30,135,392.89	
	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	70,649,062.00	
	Total Amount (Line 12)	191,926,702.46	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	2,050,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>			
	Item 1 - Total General Appropriations	92,913,676.00	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	2,050,000.00	
	Subtotal	94,963,676.00	
	Less: Item 10 - Total Anticipated Revenues	24,314,614.00	
	Amount to Be Raised by Taxation in Municipal Budget	70,649,062.00	

Local Tax for Municipal Purpose	66,054,217.00
Addition to Local District School Tax	
Minimum Library Tax	4,594,845.00

BOROUGH OF PARAMUS

SUMMARY OF 2025 BUDGET

Total Budget	94,963,676.00	100.0%	Future Budget Projections					
			2026	2027	2028	2029	2030	
Employee Costs:								
Salaries & Wages								
Sheet 17	38,820,533.00		102.00%	39,596,943.66	40,388,882.53	41,196,660.18	42,020,593.39	42,861,005.26
Sheet 25	710,368.00		102.00%	724,575.36	739,066.87	753,848.20	768,925.17	784,303.67
Total	39,530,901.00			40,321,519.02	41,127,949.40	41,950,508.39	42,789,518.56	43,645,308.93
Social Security								
Sheet 19	1,750,000.00		102.00%	1,785,000.00	1,820,700.00	1,857,114.00	1,894,256.28	1,932,141.41
Pensions etc.								
Sheet 19	2,646,393.00		102.00%	2,699,320.86	2,753,307.28	2,808,373.42	2,864,540.89	2,921,831.71
Sheet 19	5,359,989.00		105.00%	5,627,988.45	5,909,387.87	6,204,857.27	6,515,100.13	6,840,855.14
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	140,000.00		106.00%	148,400.00	157,304.00	166,742.24	176,746.77	187,351.58
Direct Employee Costs	49,427,283.00	52.0%						
General Liability Insurance								
Sheet 14	659,125.00	0.7%						
Debt Service:								
Sheet 27	5,678,793.00	6.0%						
Reserve for Uncollected Taxes:								
Sheet 29	2,050,000.00	2.2%						
Capital Funds:								
Sheet 26a	650,000.00	0.7%						
Deferred Charges:								
Sheet 28	1,618,548.00	1.7%						
Grants:								
Sheet 25 (less Salaries & Wages above)	824,832.00	0.9%						
All Other Departmental OE's:								
Various Line Items	34,055,095.00	35.9%	102.00%	34,736,196.90	35,430,920.84	36,139,539.25	36,862,330.04	37,599,576.64
Projected Budget Totals				85,318,425.23	87,199,569.39	89,127,134.57	91,102,492.67	93,127,065.40

BOROUGH OF PARAMUS 2025 BUDGET FUNDING

Budget Funding:	
Fund Balance	4,850,000.00
Local Revenues	13,285,104.00
State Aid	4,104,678.00
Grants	824,832.00
Delinquent Tax	1,250,000.00
Local Purpose Tax	<u>70,649,062.00</u>
	<u>94,963,676.00</u>
Ratables	#####
Tax Rate	0.513
Increase	(0.011)

Project Tax Results				
2026	2027	2028	2029	2030
	25,000.00	50,000.00	75,000.00	100,000.00
	150,000.00	300,000.00	450,000.00	600,000.00
<u>85,318,425.23</u>	<u>87,024,569.39</u>	<u>88,777,134.57</u>	<u>90,577,492.67</u>	<u>92,427,065.40</u>
<u>85,318,425.23</u>	<u>87,199,569.39</u>	<u>89,127,134.57</u>	<u>91,102,492.67</u>	<u>93,127,065.40</u>
12,894,241,620	12,902,241,620	#####	#####	#####
0.662	0.674	0.688	0.701	0.715
0.149	0.013	0.013	0.014	0.014

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	4,850,000.00	3,850,000.00	1,000,000.00	25.97%
Local	13,285,104.00	10,612,042.00	2,673,062.00	25.19%
State Aid	4,104,678.00	4,527,774.00	(423,096.00)	-9.34%
State & Federal Grants	824,832.00	1,961,923.00	(1,137,091.00)	-57.96%
Delinquent Tax	1,250,000.00	1,100,000.00	150,000.00	13.64%
Local Purpose Tax	66,054,217.00	64,639,552.00	1,414,665.00	2.19%
Minimum Library Tax	4,594,845.00	4,217,388.00	377,457.00	8.95%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	94,963,676.00	90,908,679.00	4,054,997.00	4.46%
APPROPRIATIONS				
Salaries & Wages	39,530,901.00	37,044,193.00	2,486,708.00	6.71%
Other Expenses	34,057,257.00	31,402,798.00	2,654,459.00	8.45%
Statutory & Deferred Charges	12,171,893.00	12,343,507.00	(171,614.00)	-1.39%
State & Federal Grants	824,832.00	1,961,923.00	(1,137,091.00)	-57.96%
Capital (without grants)	650,000.00	500,000.00	150,000.00	30.00%
Debt Service	5,678,793.00	5,737,558.00	(58,765.00)	-1.02%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	2,050,000.00	1,950,000.00	100,000.00	5.13%
TOTAL APPROPRIATIONS	94,963,676.00	90,939,979.00	4,023,697.00	0.044246
Adopted Emergencies		31,300.00		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	66,054,217.00	64,639,552.00	1,414,665.00	2.19%
Local Tax Rate	0.5126	0.5240	-0.0114	-2.18%
Assessed Valuation	12,886,241,620	12,331,657,420	554,584,200	4.50%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP 2.50%	CAP COLA	68,882,264.90 MAX	66,054,217.00 ACTUAL
CAP Base from Prior Year	70,173,845.00	70,173,845.00	(2,828,047.90)	+ OR ()
Rate Applied	2.50%	3.50%		
Allowable CAP	71,928,191.13	72,629,929.58		Must be zero or () to Introduce Budget
Additions:				
See Sheet 3b	2,335,991.04	2,335,991.04		
Other				
Total CAP Allowable	74,264,182.17	74,965,920.62		
Budget Expenditures Sheet 19	73,188,247.00	73,188,247.00		
Remaining or (Excess)	1,075,935.17	1,777,673.62		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	7,139,895.00	5,511,363.00	1,628,532.00
Used to Fund Budget	4,850,000.00	3,850,000.00	1,000,000.00
Remaining Balance	2,289,895.00	1,661,363.00	628,532.00

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	99.03%	99.20%	-0.17%
Used for Reserve for Taxes	98.93%	98.96%	-0.03%
Remaining	0.10%	0.24%	-0.14%

2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF PARAMUS

COUNTY: BERGEN

<u>Christopher DiPiazza</u> Mayor's Name	<u>December 31, 2026</u> Term Expires
--	---

Municipal Officials	
<u>Annemarie Krusznis</u> Municipal Clerk	<u>9/17/2012</u> Date of Orig. Appt.
<u>Sheryl A. Luna</u> Tax Collector	<u>C-1541</u> Cert. No.
<u>Sheryl A. Luna</u> Chief Financial Officer	<u>T-8190</u> Cert. No.
<u>Paul J. Lerch</u> Registered Municipal Accountant	<u>N-1529</u> Cert. No.
<u>Brian Giblin Sr.</u> Municipal Attorney	<u>CR00457</u> Lic. No.
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Official Mailing Address of Municipality

Municipal Building
1 Jockish Square
Paramus NJ 07652

Fax #: 201-265-3211

Governing Body Members	
Name	Term Expires
<u>Michael Wilkins</u>	<u>12/31/2025</u>
<u>Jeanne Weber</u>	<u>12/31/2025</u>
<u>Alfredo Nadera</u>	<u>12/31/2026</u>
<u>Mary Ellen Rizzo</u>	<u>12/31/2026</u>
<u>Ace Antonio</u>	<u>12/31/2027</u>
<u>Robert Kaiser</u>	<u>12/31/2027</u>
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2025 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of PARAMUS , County of BERGEN for the Fiscal Year 2025.

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

 24 day of June , 2025
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 24 day of June , 2025

 akrusznis@paramusborough.org

Clerk

 1 Jockish Square

Address

 Paramus NJ 07652

Address

 201-265-2100

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 24 day of June , 2025

 Paul J. Lerch

Registered Municipal Accountant

 plerch@lvhcpa.com

Address

 17-17 Route 208 North

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 24 day of June , 2025

 sluna@paramusborough.org

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: , 2025

By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of PARAMUS, County of BERGEN for the Fiscal Year 2025

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2025;

Be it Further Resolved, that said Budget be published in the The Record

in the issue of June 30, 2025

The Governing Body of the BOROUGH of PARAMUS does hereby approve the following as the Budget for the year 2025:

RECORDED VOTE

(Insert Last Name)

Ayes

Antonio
Kaiser
Rizzo
Weber

Nays

Abstained

Absent

Nadera
Wilkins

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of PARAMUS, County of BERGEN, on June 24, 2025.

A Hearing on the Budget and Tax Resolution will be held at Municipal Building, on July 23, 2025 at 6:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2025 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2025
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)}	73,188,247.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	19,725,429.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	19,725,429.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated 98.93% Percent of Tax Collections	2,050,000.00
4. Total General Appropriations (Item 9, Sheet 29)	94,963,676.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	24,314,614.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	66,054,217.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	4,594,845.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Swim Pool Utility	Golf Course Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	90,908,679.00	869,626.00	3,393,283.00	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	31,300.00	-	-	-	-	-	-
Total Appropriations	90,939,979.00	869,626.00	3,393,283.00	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	86,543,915.00	888,739.00	3,270,176.00	-	-	-	-
Reserved	4,102,877.00	-	141,671.00	-	-	-	-
Unexpended Balances Canceled	293,187.00	3,219.00	104.00	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	90,939,979.00	891,958.00	3,411,951.00	-	-	-	-
Overexpenditures *	-	22,332.00	18,668.00	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2024	90,908,679.00
Cap Base Adjustment:	259,530.00
Subtotal	91,168,209.00
Exceptions Less:	
Total Other Operations	8,763,281.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	584,000.00
Total Additional Appropriations	
Total Capital Improvements	500,000.00
Total Debt Service	5,737,558.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	1,961,923.00
Judgements	150,000.00
Total Deferred Charges	1,347,602.00
Cash Deficit	
Reserve for Uncollected Taxes	1,950,000.00
Total Exceptions	20,994,364.00
Amount on Which CAP is Applied	70,173,845.00
2.5% CAP	1,754,346.13
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	71,928,191.13

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		71,928,191.13
Additions:		
New Construction (Assessor Certification)		1,646,584.04
2023 Cap Bank Available		27,397.00
2024 Cap Bank Available		662,010.00
Total Additions		2,335,991.04
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	<u>74,264,182.17</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	<u>701,738.45</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>74,965,920.62</u>
Total General Appropriations for Municipal Purposes		<u>73,188,247.00</u>
<i>(Sheet 19, H-1)</i>		
Over or (Under) Appropriations Cap		<u>(1,777,673.62)</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 - 2025 \$ 14,073,000.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 1,650,000.00

12,423,000.00

Budgeted Group Insurance - Inside CAP 10,858,756.00

Budgeted Group Insurance - Utilities 308,000.00

Budgeted Group Insurance - Outside CAP 1,256,244.00

TOTAL 12,423,000.00

Instead of receiving Health Benefits, 0 employees have elected an opt-out for 2025. This opt-out amount is budgeted separately.

Health Benefits Waiver

Salaries and Wages

\$ -

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

On July 23, 2025 at 6:00 P.M., at the Municipal Building, Borough of Paramus, a hearing on the Municipal Budget will be held. The public has the right and is encouraged to provide oral and written comments, ask questions and otherwise participate in the budget adoption process.

Information on the 2025 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting Ms. Sheryl Luna, Chief Financial Officer, at 1 Jockish Square, Paramus, NJ 07652 (201) 265-2100.

It is the intent of the Governing Body to not only scrutinize every request for spending.

It is our belief that, in preparing this budget, we have exercised prudence, good judgement and sound fiscal policies.

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

Your Governing Body

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	64,639,552.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	500,000.00
Less: Prior Year Deferred Charges: Emergencies	353,859.00
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>63,785,693.00</u>
Plus 2% CAP Increase	<u>1,275,713.86</u>
ADJUSTED TAX LEVY	<u>65,061,406.86</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>65,061,406.86</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

65,061,406.86

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	1,458,864.00
Allowable Pension Obligations Increases	
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	150,000.00
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	565,718.00

Add Total Exclusions

2,174,582.00

Less Cancelled or Unexpended Waivers

308.00

Less Cancelled or Unexpended Exclusions

ADJUSTED TAX LEVY

67,235,680.86

Additions:

New Ratables - Increase for new construction	314,233,596
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.524</u>
New Ratable Adjustment to Levy	1,646,584.04
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

68,882,264.90

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

66,054,217.00

OVER OR (UNDER) 2% LEVY CAP

(2,828,047.90)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2022

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025)	
Amount Used in CY 2025	
Balance to Expire	-

2023

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2026)	80,535
Amount Used in CY 2025	
Balance to Carry Forward (CY 2026)	80,535

2024

Maximum Allowable Amount to be Raised by Taxation	64,662,146
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2027)	64,639,552
Amount Used in CY 2025	22,594
Balance to Carry Forward (CY 2026 - CY2027)	22,594

2025

Maximum Allowable Amount to be Raised by Taxation	68,882,265
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	66,054,217
	2,828,048

Total Levy CAP Bank

2,931,177

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
1. Surplus Anticipated	08-101	4,850,000.00	3,850,000.00	3,850,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	4,850,000.00	3,850,000.00	3,850,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Alcoholic Beverages	08-103	40,000.00	40,000.00	100,245.00
Other	08-104	900,000.00	900,000.00	971,103.00
Fees and Permits	08-105	600,000.00	600,000.00	793,555.00
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	350,000.00	350,000.00	468,097.00
Other	08-109			
Interest and Costs on Taxes	08-112	250,000.00	250,000.00	312,790.00
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	1,000,000.00	1,000,000.00	1,546,020.00
Anticipated Utility Operating Surplus	08-114			
Off-Duty Police Administrative Fees	08-233	459,000.00	459,000.00	459,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	3,599,000.00	3,599,000.00	4,650,810.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	4,104,678.00	4,104,678.00	4,104,678.00
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund	09-213		423,096.00	423,096.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	4,104,678.00	4,527,774.00	4,527,774.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	1,600,000.00	1,900,000.00	1,659,847.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,600,000.00	1,900,000.00	1,659,847.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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
Municipal Court - Maywood	11-108	106,534.00	106,534.00	106,535.00
Municipal Court - Oradell	11-108	109,000.00	102,265.00	102,265.00
911 Services - Various Municipalities	11-115	20,000.00	29,000.00	36,876.00
Vehicle Maintenance - Various Municipalities	11-121	485,000.00	500,000.00	488,625.00
Street Sweeping & Snow Plowing - Various Municipalities	11-124	75,000.00	75,000.00	104,119.00
CFO Services - Maywood	11-104	69,000.00	69,000.00	70,747.00
Superintendent of DPW - South Hackensack	11-105	33,000.00	33,000.00	33,000.00
Tax Assessor - Lyndhurst	11-102	22,500.00	45,000.00	30,000.00
COAH Officer - Palisades Park	11-119		30,000.00	30,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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	920,034.00	989,799.00	1,002,167.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Clean Communities	10-602	64,140.00	56,471.00	56,471.00
Recycling Tonnage Grant	10-569	147,967.00	126,836.00	126,836.00
Safe and Secure	10-503	51,373.00	44,408.00	44,408.00
Alcohol Education Rehabilitation	10-501		260.00	260.00
Distracted Driving	10-508		12,250.00	12,250.00
Emergency Management	10-537	10,000.00	10,000.00	10,000.00
Impaired Driving Grant	10-510		7,000.00	7,000.00
Body Armor	10-505	15,887.00	26,755.00	26,755.00
Click It or Ticket	10-507		6,720.00	6,720.00
Highway Pedestrian Grant	10-504		8,223.00	8,223.00
Strengthening Public Health Capacity	10-621	34,995.00		
Municipal Alliance	10-506	470.00		
COPS Grant	10-692	500,000.00	200,000.00	200,000.00
COPS Technology Equipment Grant	10-695		963,000.00	963,000.00
ARP - Midland Field Improvements	10-769		500,000.00	500,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	824,832.00	1,961,923.00	1,961,923.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	170,000.00	170,000.00	205,437.00
Sewer User Charges	08-240	940,000.00	940,000.00	1,120,338.00
Sanitary Sewer Tie-In (Maywood Borough)	08-241	90,000.00	90,000.00	193,596.00
Sanitary Sewer Tie-In (River Edge Borough)	08-241	120,000.00	120,000.00	-
Sanitary Sewer Tie-In (Washington Township)	08-241	25,000.00	25,000.00	-
Sanitary Sewer Tie-In (Oradell Borough)	08-241	6,500.00	6,500.00	-
Hotel Occupancy Tax	08-107	400,000.00	350,000.00	553,597.00
Ambulance Fees	08-242	1,000,000.00	1,000,000.00	1,353,246.00
Cable TV Franchise Fee - Cablevision, Verizon FIOS	08-117	300,000.00	300,000.00	332,353.00
Library PERS Reimbursement	08-243	278,000.00	278,000.00	278,000.00
General Capital Fund Surplus	08-228		493,743.00	493,743.00
Reserve for Payment of Debt - General Capital Fund	08-227	1,046,570.00		
Medical Cannabis	08-246	90,000.00	150,000.00	98,325.00
Valley Hospital Community Service Fee	08-244	2,500,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Summary of Revenues				
	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	4,850,000.00	3,850,000.00	3,850,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	3,599,000.00	3,599,000.00	4,650,810.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	4,104,678.00	4,527,774.00	4,527,774.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,600,000.00	1,900,000.00	1,659,847.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	920,034.00	989,799.00	1,002,167.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	824,832.00	1,961,923.00	1,961,923.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	7,166,070.00	4,123,243.00	4,924,598.00
Total Miscellaneous Revenues	13-099	18,214,614.00	17,101,739.00	18,727,119.00
4. Receipts from Delinquent Taxes	15-499	1,250,000.00	1,100,000.00	1,212,494.00
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	24,314,614.00	22,051,739.00	23,789,613.00
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	66,054,217.00	64,639,552.00	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	4,594,845.00	4,217,388.00	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	70,649,062.00	68,856,940.00	69,346,694.00
7. Total General Revenues	13-299	94,963,676.00	90,908,679.00	93,136,307.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
General Administration						-		-
Salaries and Wages	20-100	1	424,500.00	335,000.00		399,000.00	398,927.00	73.00
Other Expenses	20-100	2	45,800.00	44,600.00		44,600.00	18,740.00	25,860.00
Other Expenses - Grant Consultant	20-100	2	60,000.00	55,000.00		55,000.00	49,500.00	5,500.00
Mayor and Council						-		-
Salaries and Wages	20-110	1	75,000.00	75,000.00		75,000.00	74,704.00	296.00
Other Expenses	20-110	2	2,300.00	2,300.00		2,300.00	335.00	1,965.00
Municipal Clerk						-		-
Salaries and Wages	20-120	1	355,200.00	342,300.00		342,300.00	340,226.00	2,074.00
Other Expenses	20-120	2	137,500.00	126,000.00	31,300.00	170,300.00	170,173.00	127.00
Financial Administration						-		-
Salaries and Wages	20-130	1	600,000.00	572,650.00		572,650.00	568,744.00	3,906.00
Other Expenses	20-130	2	245,200.00	198,900.00		228,900.00	225,262.00	3,638.00
Audit Services						-		-
Other Expenses	20-135	2	115,000.00	110,000.00		110,000.00	110,000.00	-
Central Equipment and Data Processing						-		-
Salaries and Wages	20-140	1	438,000.00	423,500.00		423,500.00	423,378.00	122.00
Other Expenses	20-140	2	709,760.00	578,750.00		678,750.00	672,661.00	6,089.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT, Con't:						-		-
Revenue Administration						-		-
Salaries and Wages	20-145	1	236,000.00	211,500.00		211,500.00	194,663.00	16,837.00
Other Expenses	20-145	2	21,250.00	29,300.00		29,300.00	15,413.00	13,887.00
Tax Assessment Administration						-		-
Salaries and Wages	20-150	1	253,000.00	240,700.00		240,700.00	223,885.00	16,815.00
Other Expenses	20-150	2	10,000.00	9,350.00		9,350.00	1,517.00	7,833.00
Legal Services						-		-
Other Expenses	20-155	2	1,145,000.00	1,325,000.00		1,087,900.00	681,280.00	406,620.00
Engineering Services						-		-
Other Expenses	20-165	2	125,000.00	100,000.00		100,000.00	82,754.00	17,246.00
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION						-		-
Zoning Board/Planning Board						-		-
Salaries and Wages	21-180	1	128,600.00	113,650.00		113,650.00	98,014.00	15,636.00
Other Expenses	21-180	2	56,850.00	48,050.00		52,050.00	51,494.00	556.00
						-		-
						-		-
						-		-
						-		-
INSURANCE						-		-
Liability Insurance (JIF)	23-210	2	659,125.00	555,625.00		480,625.00	469,414.00	11,211.00
Other Insurance Premiums	23-220	2	20,000.00	20,000.00		20,000.00	7,481.00	12,519.00
Vision (Self)	23-220	2	120,000.00	100,000.00		75,000.00	75,000.00	-
Workers Compensation Insurance (JIF)	23-215	2	234,100.00	225,100.00		225,100.00	225,091.00	9.00
Workers Compensation Insurance (Self)	23-215	2	775,128.00	750,000.00		750,000.00	641,823.00	108,177.00
Liability Insurance (Self)	23-210	2	350,000.00	350,000.00		350,000.00	230,000.00	120,000.00
						-		-
Employee Group Insurance	23-220	2	10,858,756.00	10,131,000.00		10,131,000.00	10,064,198.00	66,802.00
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS:						-		-
Police Department						-		-
Salaries and Wages	25-240	1	19,190,633.00	18,411,985.00		18,411,985.00	17,957,440.00	454,545.00
Other Expenses	25-240	2	301,900.00	224,700.00		224,700.00	221,007.00	3,693.00
						-		-
Police Dispatch/911						-		-
Salaries and Wages	25-250	1	1,386,000.00	1,181,000.00		1,211,000.00	1,211,000.00	-
Other Expenses	25-250	2	114,300.00	116,800.00		116,800.00	90,186.00	26,614.00
Office of Emergency Management						-		-
Salaries and Wages	25-252	1	253,600.00	251,900.00		251,900.00	232,495.00	19,405.00
Other Expenses	25-252	2	97,000.00	81,900.00		81,900.00	65,003.00	16,897.00
Rescue Squad						-		-
Salaries and Wages	25-241	1	150,000.00	150,000.00		150,000.00	130,300.00	19,700.00
Other Expenses	25-241	2	40,975.00	40,375.00		40,375.00	36,521.00	3,854.00
Fire Department						-		-
Salaries and Wages	25-265	1	976,000.00	968,000.00		955,000.00	828,500.00	126,500.00
Other Expenses	25-265	2	464,675.00	434,175.00		439,175.00	439,004.00	171.00
Emergency Medical Services						-		-
Salaries and Wages	25-261	1	1,500,000.00	1,410,000.00		1,410,000.00	1,223,534.00	186,466.00
Other Expenses	25-261	2	201,950.00	163,450.00		177,450.00	177,300.00	150.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS, Con't:						-		-
Fire Inspection						-		-
Salaries and Wages	25-265	1	600,000.00	528,000.00		528,000.00	496,481.00	31,519.00
Other Expenses	25-265	2	19,000.00	18,300.00		18,300.00	17,499.00	801.00
						-		-
PUBLIC WORKS FUNCTION:						-		-
Streets and Roads Maintenance						-		-
Salaries and Wages	26-290	1	2,100,000.00	1,855,000.00		1,855,000.00	1,798,490.00	56,510.00
Other Expenses	26-290	2	387,000.00	205,600.00		205,600.00	205,517.00	83.00
Shade Tree Commission						-		-
Salaries and Wages	26-291	1	1,932,000.00	1,815,100.00		1,715,100.00	1,682,666.00	32,434.00
Other Expenses	26-291	2	152,050.00	216,750.00		116,750.00	88,860.00	27,890.00
Solid Waste/Recycling Collection						-		-
Salaries and Wages	26-305	1	2,075,000.00	1,852,000.00		1,852,000.00	1,844,784.00	7,216.00
Other Expenses	26-305	2	25,100.00	23,100.00		23,100.00	8,554.00	14,546.00
Buildings and Grounds						-		-
Salaries and Wages	26-310	1	998,000.00	775,500.00		815,500.00	811,739.00	3,761.00
Other Expenses	26-310	2	343,050.00	409,550.00		409,550.00	333,870.00	75,680.00
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTION, Con't:						-		-
Vehicle Maintenance						-		-
Salaries and Wages	26-315	1	1,646,000.00	1,726,000.00		1,726,000.00	1,484,130.00	241,870.00
Other Expenses	26-315	2	1,555,000.00	1,444,500.00		1,444,500.00	1,283,558.00	160,942.00
						-		-
						-		-
						-		-
						-		-
						-		-
HEALTH AND HUMAN SERVICES FUNCTION:						-		-
Public Health Services						-		-
Salaries and Wages	27-330	1	734,000.00	695,000.00		695,000.00	631,090.00	63,910.00
Other Expenses	27-330	2	56,350.00	45,950.00		45,950.00	40,934.00	5,016.00
Animal Control						-		-
Other Expenses	27-340	2	35,500.00	35,500.00		35,500.00	32,670.00	2,830.00
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						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PARKS & RECREATION FUNCTION:						-		-
Recreational Services and Program						-		-
Salaries & Wages	28-370	1	740,000.00	495,000.00		595,000.00	593,076.00	1,924.00
Other Expenses	28-370	2	143,500.00	101,500.00		113,500.00	107,786.00	5,714.00
Senior Citizens Center						-		-
Salaries & Wages	27-365	1	270,000.00	280,000.00		280,000.00	262,895.00	17,105.00
Other Expenses	27-365	2	40,200.00	36,850.00		36,850.00	34,146.00	2,704.00
						-		-
RECYCLING AND LANDFILL						-		-
Landfill/Solid Waste Disposal Cost						-		-
Other Expenses - Solid Waste	32-465	2	650,000.00	634,845.00		734,845.00	710,265.00	24,580.00
Other Expenses - Vegetative Waste	32-465	2	475,000.00	525,000.00		425,000.00	327,898.00	97,102.00
						-		-
MUNICIPAL COURT						-		-
Salaries and Wages	43-490	1	710,000.00	635,000.00		691,000.00	684,574.00	6,426.00
Other Expenses	43-490	2	46,000.00	37,200.00		37,200.00	36,872.00	328.00
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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	849,000.00	805,000.00		805,000.00	804,847.00	153.00
Other Expenses	22-195	2	10,050.00	10,250.00		10,250.00	5,446.00	4,804.00
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Electricity and Natural Gas	31-430	2	625,000.00	625,000.00		625,000.00	421,621.00	203,379.00
Street Lighting	31-435	2	650,000.00	800,000.00		800,000.00	495,136.00	304,864.00
Telephone	31-440	2	350,000.00	350,000.00		350,000.00	284,202.00	65,798.00
Water	31-445	2	80,000.00	80,000.00		80,000.00	66,308.00	13,692.00
Fire Hydrant Service	31-445	2	510,000.00	449,355.00		481,455.00	481,444.00	11.00
Gasoline	31-447	2	450,000.00	450,000.00		450,000.00	365,737.00	84,263.00
Diesel Fuel	31-447	2	450,000.00	450,000.00		450,000.00	299,751.00	150,249.00
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Deficit in Swim Pool Utility	46-860	2	436,963.00	432,826.00	XXXXXXXXXX	432,826.00	289,947.00	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Appropriation Reserves	46-894	2		234,749.00	XXXXXXXXXX	234,749.00	234,749.00	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 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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		2,646,393.00	2,674,024.00		2,674,024.00	2,673,939.00	85.00
Social Security System (O.A.S.I.)	36-472		1,750,000.00	1,650,000.00		1,700,000.00	1,689,658.00	10,342.00
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		5,359,989.00	5,594,306.00		5,594,306.00	5,594,306.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		150,000.00	150,000.00		150,000.00	150,000.00	-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		60,000.00	60,000.00		60,000.00	45,252.00	14,748.00
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		10,403,345.00	10,795,905.00	-	10,845,905.00	10,677,851.00	25,175.00
(F) Judgments	37-480					-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299		73,188,247.00	69,914,315.00	31,300.00	69,945,615.00	66,147,664.00	3,655,072.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
UTILITY EXPENSES AND BULD PURCHASES						-		-
Sewerage Processing and Disposal - BCUA						-		-
Other Expenses - Operations and Maintenance	31-456	2	3,570,664.00	3,367,952.00		3,367,952.00	3,367,952.00	-
Other Expenses - Debt Service	31-456	2	966,756.00	918,411.00		918,411.00	918,411.00	-
						-		-
EDUCATION FUNCTIONS						-		-
Maintenance of Free Public Library						-		-
Other Expenses	29-390	2	4,594,845.00	4,217,388.00		4,217,388.00	4,037,042.00	180,346.00
						-		-
Employee Group Insurance	23-221	2	1,256,244.00			-		-
						-		-
						-		-
						-		-
Workmen's Compensation Insurance	23-221	2	24,872.00			-		-
Liability Insurance	23-210	2	60,875.00	144,375.00		144,375.00	144,375.00	-
Garbage and Trash Removal and Disposal	32-465	2		115,155.00		115,155.00	115,155.00	-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		10,474,256.00	8,763,281.00	-	8,763,281.00	8,582,935.00	180,346.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Uniform Construction Code Appropriations	22-999		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
						-		-
						-		-
Municipal Court - Maywood						-		-
Salaries and Wages	42-108	1	37,000.00	52,000.00		52,000.00	37,700.00	14,300.00
Municipal Court - Oradell						-		-
Salaries and Wages	42-108	1	27,000.00	37,000.00		37,000.00	27,200.00	9,800.00
Mechanical Maintenance						-		-
Salaries and Wages	42-120	1		100,000.00		100,000.00	-	100,000.00
Other Expenses	42-120	2	145,000.00	250,000.00		250,000.00	106,641.00	143,359.00
Superintendent of DPW - South Hackensack						-		-
Salaries and Wages	42-105	1	15,000.00	15,000.00		15,000.00	15,000.00	-
Tax Assessor - Lyndhurst						-		-
Salaries and Wages	42-102	1	15,000.00	30,000.00		30,000.00	30,000.00	-
CFO Services - Maywood						-		-
Salaries and Wages	42-104	1	30,000.00	30,000.00		30,000.00	30,000.00	-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
Street Sweeping/Plowing - Various Municipalities						-		-
Other Expenses	42-105	2	60,000.00	60,000.00		60,000.00	60,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
COAH Officer - Palisades Park						-		-
Salaries and Wages	42-120	1		10,000.00		10,000.00	10,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		329,000.00	584,000.00	-	584,000.00	316,541.00	267,459.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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	64,140.00	56,471.00		56,471.00	56,471.00	-
Recycling Tonnage Grant	41-569	2	147,967.00	126,836.00		126,836.00	126,836.00	-
Safe and Secure	41-503	1	51,373.00	44,408.00		44,408.00	44,408.00	-
Alcohol Education Rehabilitation	41-501	2		260.00		260.00	260.00	-
Distracted Driving	41-508	2		12,250.00		12,250.00	12,250.00	-
Municipal Alliance	41-506	2	470.00			-	-	-
Emergency Management	41-537	2	10,000.00	10,000.00		10,000.00	10,000.00	-
COPS Grant	41-692	1	500,000.00	200,000.00		200,000.00	200,000.00	-
Body Armor	41-505	2	15,887.00	26,755.00		26,755.00	26,755.00	-
Highway Pedetrian Grant	41-504	2		8,223.00		8,223.00	8,223.00	-
Impaired Driving Grant	41-510	2		7,000.00		7,000.00	7,000.00	-
COPS Technology Equipment Grant	41-695	2		963,000.00		963,000.00	963,000.00	-
Click It or Ticket	41-507	2		6,720.00		6,720.00	6,720.00	-
Strengthening Public Health Capacity Grant	41-780	1	34,995.00			-	-	-
ARP - Midland Field Improvements	41-769	2		500,000.00		500,000.00	500,000.00	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS" (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		824,832.00	1,961,923.00	-	1,961,923.00	1,961,923.00	-
Total Operations - Excluded from "CAPS"	34-305		11,628,088.00	11,309,204.00	-	11,309,204.00	10,861,399.00	447,805.00
Detail:								
Salaries & Wages	34-305	1	710,368.00	518,408.00	-	518,408.00	394,308.00	124,100.00
Other Expenses	34-305	2	10,917,720.00	10,790,796.00	-	10,790,796.00	10,467,091.00	323,705.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(C) Capital Improvements - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		650,000.00	500,000.00	-	500,000.00	500,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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
Total Municipal Debt Service Excluded from "CAPS"	45-999		5,678,793.00	5,737,558.00	-	5,737,558.00	5,737,250.00	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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	571,978.00	353,859.00	XXXXXXXXXX	353,859.00	353,859.00	XXXXXXXXXX	
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871			XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
Deferred Charges Unfunded - General Capital Ordinances	46-896	1,046,570.00	993,743.00	XXXXXXXXXX	993,743.00	993,743.00	XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	1,618,548.00	1,347,602.00	XXXXXXXXXX	1,347,602.00	1,347,602.00	XXXXXXXXXX	
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480	150,000.00	150,000.00		150,000.00	-	XXXXXXXXXX	
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	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	19,725,429.00	19,044,364.00	-	19,044,364.00	18,446,251.00	447,805.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		19,725,429.00	19,044,364.00	-	19,044,364.00	18,446,251.00	447,805.00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		92,913,676.00	88,958,679.00	31,300.00	88,989,979.00	84,593,915.00	4,102,877.00
(M) Reserve for Uncollected Taxes	50-899		2,050,000.00	1,950,000.00	XXXXXXXXXX	1,950,000.00	1,950,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		94,963,676.00	90,908,679.00	31,300.00	90,939,979.00	86,543,915.00	4,102,877.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	73,188,247.00	69,914,315.00	31,300.00	69,945,615.00	66,147,664.00	3,655,072.00
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	10,474,256.00	8,763,281.00	-	8,763,281.00	8,582,935.00	180,346.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	329,000.00	584,000.00	-	584,000.00	316,541.00	267,459.00
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	824,832.00	1,961,923.00	-	1,961,923.00	1,961,923.00	-
Total Operations Excluded from "CAPS"	34-305	11,628,088.00	11,309,204.00	-	11,309,204.00	10,861,399.00	447,805.00
(C) Capital Improvements	44-999	650,000.00	500,000.00	-	500,000.00	500,000.00	-
(D) Municipal Debt Service	45-999	5,678,793.00	5,737,558.00	-	5,737,558.00	5,737,250.00	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	1,618,548.00	1,347,602.00	XXXXXXXXXX	1,347,602.00	1,347,602.00	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	150,000.00	150,000.00	-	150,000.00	-	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	2,050,000.00	1,950,000.00	XXXXXXXXXX	1,950,000.00	1,950,000.00	XXXXXXXXXX
Total General Appropriations	34-499	94,963,676.00	90,908,679.00	31,300.00	90,939,979.00	86,543,915.00	4,102,877.00

DEDICATED SWIM POOL UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SWIM POOL UTILI	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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	85,000.00	85,000.00		85,000.00	85,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	10,457.00	12,600.00		12,600.00	12,600.00	XXXXXXXXXX
Interest on Notes	55-523	18,300.00	22,500.00		22,500.00	19,281.00	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SWIM POOL UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SWIM POOL UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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
Special Emergency - COVID 5 Years	55-544	134,074.00	67,037.00	XXXXXXXXXX	67,037.00	67,037.00	XXXXXXXXXX
Overexpenditure of Appropriations	55-550	22,332.00	2,326.00	XXXXXXXXXX	2,326.00	2,326.00	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	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	30,000.00	26,000.00		26,000.00	26,853.00	*
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532		93,863.00	XXXXXXXXXX	93,863.00	93,863.00	XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL SWIM POOL UTILITY APPROPRIATIONS	55-599	978,763.00	869,626.00	-	869,626.00	888,739.00	-

DEDICATED GOLF COURSE UTILITY BUDGET

10. DEDICATED REVENUES FROM GOLF COURSE UTILITY	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Operating Surplus Anticipated	08-501	652,000.00	367,000.00	367,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	652,000.00	367,000.00	367,000.00
Rents	08-503			
Miscellaneous	08-505	700,000.00	646,000.00	883,870.00
Registration Fees	08-506	150,000.00	125,000.00	172,737.00
Golf Cart Rental	08-506	450,000.00	400,000.00	505,364.00
Green Fees	08-506	1,908,968.00	1,801,283.00	2,165,811.00
Snack Bar/Restaurant Rental	08-506		54,000.00	49,500.00
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total Golf Course Utility Revenues	08-599	3,860,968.00	3,393,283.00	4,144,282.00

DEDICATED GOLF COURSE UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR GOLF COURSE UT	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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	200,000.00	150,000.00		150,000.00	143,616.00	6,384.00
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	440,000.00	390,000.00		390,000.00	390,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	265,215.00	40,889.00		40,889.00	40,785.00	XXXXXXXXXX
Interest on Bonds	55-522	84,485.00	57,769.00		57,769.00	63,902.00	XXXXXXXXXX
Interest on Notes	55-523	44,000.00	65,000.00		65,000.00	66,097.00	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED GOLF COURSE UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR GOLF COURSE UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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 Appropriations	55-550	18,668.00		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	68,000.00	68,000.00		68,000.00	68,000.00	-
Social Security System (O.A.S.I.)	55-541	113,000.00	90,000.00		90,000.00	101,438.00	*
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL GOLF COURSE UTILITY APPROPRIATION	55-599	3,860,968.00	3,393,283.00	-	3,393,283.00	3,270,176.00	141,671.00

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
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 2024
		2025	2024	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
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 2024
		2025	2024	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
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 2025 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: Housing and Community Development Act; Board of Recreation Commission; Recycling Program; Uniform Fire Safety Act Penalty Monies; Affordable Housing; Celebration of Paramus 75th Anniversary Donations; Drug Abuse Resistance Education Program; Storm Recovery Trust Fund; Accumulated Absences; Paramus Cultural Arts Council Trust Donations; July 4th Celebration Trust Fund Donations; Centennial Celebration; Municipal Public Defender; Shade Trees Trust Fund Donations; Police Vests Trust Fund Donations; Lead Hazard Control Assistance Fund (N.J.S.A. 52:27D-437.16); Donations for Veteran Brick Memorials; Donations for Borough Winter Wonderland Celebration; Donations for Borough Farmers Market; Parking Offenses Adjudication Act (PL 1989, c.137); Donations received for the National Night Out program; Donations received for adopt a memorial bench program; Police outside duty traffic detail trust funds; Disposal of Forfeited Property - Municipal Law Enforcement Account (N.J.S.A. 2c:64-1 et seq.); Donations for Volunteer EMS;

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, 2024

ASSETS	
Cash and Investments	15,610,823.00
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	1,423,540.00
Tax Title Lien Receivable	8,645.00
Property Acquired by Tax Title Lien Liquidation	23,978.00
Other Receivables	222,206.00
Deferred Charges Required to be in 2025 Budget	360,119.00
Deferred Charges Required to be in Budgets Subsequent to 2025	662,899.00
Total Assets	18,312,210.00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	9,493,946.00
Reserves for Receivables	1,678,369.00
Surplus	7,139,895.00
Total Liabilities, Reserves and Surplus	18,312,210.00

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

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	5,511,363.00	3,056,042.00
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2024: 99.03%, 2023: 99.2%)	185,244,280.00	180,036,789.00
Delinquent Taxes	1,212,494.00	984,459.00
Other Revenues and Additions to Income	22,503,122.00	20,971,642.00
Total Funds	214,471,259.00	205,048,932.00
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	88,696,792.00	83,052,594.00
School Taxes (Including Local and Regional)	88,487,619.00	86,471,219.00
County Taxes (Including Added Tax Amounts)	29,359,967.00	29,537,316.00
Special District Taxes		
Other Expenditures and Deductions from Income	818,286.00	1,421,189.00
Total Expenditures and Tax Requirements	207,362,664.00	200,482,318.00
Less: Expenditures to be Raised by Future Taxes	31,300.00	944,749.00
Total Adjusted Expenditures and Tax Requirements	207,331,364.00	199,537,569.00
Surplus Balance, December 31	7,139,895.00	5,511,363.00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	7,139,895.00
Current Surplus Anticipated in 2025 Budget	4,850,000.00
Surplus Balance Remaining	2,289,895.00

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

2025
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 PARAMUS
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The following exhibit projects the proposed Capital needs for the Borough for the years 2025 through 2030. This budget does not provide an appropriation for the purposes outlined, nor does it firmly commit the Governing Body to the projects or amounts listed. As each program is proposed, your Governing Body will make further determinations as to need and method of financing. The following is a recap of the yearly program totals:

Year	General Capital	Swim Pool Utility	Golf Course Utility
2025	\$8,407,555.00	\$ -0-	\$1,535,000.00
2026	\$1,600,000.00	\$ -0-	\$100,000.00
2027	\$1,600,000.00	\$ -0-	\$100,000.00
2028	\$1,600,000.00	\$ -0-	\$100,000.00
2029	\$1,600,000.00	\$ -0-	\$100,000.00
2030	\$1,600,000.00	\$ -0-	\$100,000.00
Totals	\$16,407,555.00	\$ -0-	\$2,035,000.00

**CAPITAL BUDGET (Current Year Action)
2025**

Local Unit

BOROUGH OF PARAMUS

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Street and Road Improvements		9,365,005.00			128,575.00		665,005.00	2,571,425.00	6,000,000.00
Acquisition of Vehicles & Equipment		3,919,500.00			108,270.00		150,000.00	2,161,230.00	1,500,000.00
Borough Wide Improvements		3,123,050.00			97,705.00		598,000.00	1,927,345.00	500,000.00
		-							
		-							
Golf Course Capital Improvements		700,000.00		200,000.00					500,000.00
Golf Course Acquisition of New Additional or Replacement		-							
Equipment		1,335,000.00						1,335,000.00	-
		-							
		-							
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		-							
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		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	18,442,555.00	-	200,000.00	334,550.00	-	1,413,005.00	7,995,000.00	8,500,000.00

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

BOROUGH OF PARAMUS

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
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		-							
TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

**CAPITAL BUDGET (Current Year Action)
2025**

Local Unit

BOROUGH OF PARAMUS

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 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	18,442,555.00	-	200,000.00	334,550.00	-	1,413,005.00	7,995,000.00	8,500,000.00

6 YEAR CAPITAL PROGRAM - 2025 to 2030 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF PARAMUS

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2025	5b 2026	5c 2027	5d 2028	5e 2029	5f 2030
Street and Road Improvements		9,365,005.00		3,365,005.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00
Acquisition of Vehicles & Equipment		3,919,500.00		2,419,500.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
Borough Wide Improvements		3,123,050.00		2,623,050.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
		-							
		-							
Golf Course Capital Improvements		700,000.00		200,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Golf Course Acquisition of New Additional or Replacement		-							
Equipment		1,335,000.00		1,335,000.00					
		-							
		-							
		-							
		-							
		-							
		-							
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		-							
		-							
TOTAL - THIS PAGE	XXXXX	18,442,555.00	XXXXXXXXXX	9,942,555.00	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00

6 YEAR CAPITAL PROGRAM - 2025 to 2030 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit

BOROUGH OF PARAMUS

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 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Street and Road Improvements	9,365,005.00			428,575.00		665,005.00	8,271,425.00			
Acquisition of Vehicles & Equipment	3,919,500.00			183,270.00		150,000.00	3,586,230.00			
Borough Wide Improvements	3,123,050.00			122,705.00		598,000.00	2,402,345.00			
	-									
	-									
Golf Course Capital Improvements	700,000.00	200,000.00	500,000.00							
Golf Course Acquisition of New Additional or Replacement Equipment	-						1,335,000.00			
	-									
	-									
	-									
	-									
	-									
	-									
	-									
	-									
	-									
TOTAL - THIS PAGE	18,442,555.00	200,000.00	500,000.00	734,550.00	-	1,413,005.00	15,595,000.00	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 62,784,902.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 10,403,345.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 11,628,088.00
(c) Capital Improvements	44-999	\$ 650,000.00
(d) Municipal Debt Service	45-999	\$ 5,678,793.00
(e) Deferred Charges - Municipal	46-999	\$ 1,618,548.00
(f) Judgments	37-480	\$ 150,000.00
(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	\$ 2,050,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 94,963,676.00

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 23rd day of July, 2025. 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 2025 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 23rd day of July, 2025, akrusznis@paramusborough.org, Clerk
Signature

BOROUGH OF PARAMUS

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2024	APPROPRIATIONS	FCOA	Appropriated		Expended 2024	
		2025	2024				for 2025	for 2024	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 2024:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2024:			(Acres)							

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

Contracting Unit: **BOROUGH OF PARAMUS**

Year Ending: December 31, 2024

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.

6/24/2025
Date

akrusznis@paramusborough.org
Clerk of the Governing Body