1. Special Meeting Agenda

   Documents:

   PM 11.30.26.PDF

2. Resolution(S)

   2.I. 319-26

   Documents:

   319-26 CY 2026 BUDGET AMENDMENT WITH VOTES.PDF

   2.II. 320-26

   Documents:

   320-26 ADOPTION OF THE 2026 MUNICIPAL BUDGET.PDF
   320-26 LEGAL BUDGET DOCUMENT AS AMENDED.PDF

PUBLIC MEETING AGENDA
Township of West Orange
66 Main Street – 6:00 p.m.
Monday, November 30, 2026 - Meeting No. 29

This is to inform the general public that this meeting is being held in compliance with Section 5 of the Open Public Meetings Act, Chapter 231, Public Law 1975. The notice for this meeting was emailed to the West Orange Chronicle and the Star Ledger on October 5, 2026.

Statement of Decorum

In all matters not provided for in subsection 3-15.1 and except upon consent of the Council President, each person addressing the Council pursuant to this subsection shall be required to limit his or her remarks to five (5) minutes and shall at no time engage in any personally offensive or abusive remarks. The chair shall call any speaker to order who violates any provision of this rule. (1972 Code § 3-15.2)

Roll Call – Councilwoman Casalino, Councilman Krakoviak, Councilwoman Rudin, Councilwoman Williams, Council President Scarpa, Mayor McCartney

Pledge of Allegiance

1. Public Comment

2. Resolution(s)

a. **319-26** Budget Amendment #1 Public Hearing and Resolution to Amend CY 2026 Budget (Ditnyak)

b. **320-26** Adoption of the 2026 Municipal Budget (Ditinyak)

12. Adjournment

The Council President may at his/her discretion modify with consent the order of business at any meeting of the Council if he/she deems it necessary and appropriate. (1972 Code § 3-8; Ord. No. 726-84; Ord. No. 1157-93; Ord. No. 2128-07 § II)

Please click the link below to join the webinar:

ZOOM LINK:

https://us02web.zoom.us/j/85955883847?pwd=h2asKyQd45wmbR3GhefAsk6JsjYw3V.1

Webinar ID: 859 5588 3847

Passcode: 050410

Dial in: 646 931 3860

Public Comment – In Person Only

Next Meeting Date(s): Monday, December 7, 2026

The agenda is subject to change.

TOWNSHIP OF WEST ORANGE
ESSEX COUNTY, NEW JERSEY

319-26

Resolution Re: Resolution to Amend CY 2026 Budget

WHEREAS, the local municipal budget for the CY 2026 was approved on the 28th day of April, 2026, and

WHEREAS, the public hearing on said budget has been held as advertised, and

WHEREAS, it is desired to amend said approved budget,

NOW, THEREFORE BE IT RESOLVED, by the Township Council of the Township of West Orange, County of Essex, that the following amendments to the approved budget of CY 2026 be made:

Recorded Vote
(Insert last names)

	Casalino				
	Krakoviak			Abstained	
Ayes	Rudin	Nayes			
	Williams			Absent	
	Scarpa				

	From	To
CURRENT FUND		
General Revenues		
1. Surplus Anticipated		
Total Surplus Anticipated	$ 3,908,146.03	$ 5,758,146.03
3. Miscellaneous Revenues - Section A: Local Revenues		
West Orange Senior Citizen Housing	95,277.25	87,963.56
Eagle Rock Senior Citizen Housing	209,741.00	182,117.00
Jewish Federation Plaza	60,407.00	65,205.60
Woodland Valley	33,411.45	34,985.55
St. Barnabas	483,027.50	386,422.00
Prism	1,209,913.00	1,370,019.08
Valley Residential	159,713.40	58,193.84
Stone Hill	1,241,251.26	1,141,892.00
Total Section A: Local Revenue	16,165,460.52	15,999,517.29
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:		
Clean Communities - Unappropriated Reserve	-	103,915.95
New Jersey Enviromental Commission Grant - Unappropriated Reserve	-	1,000.00
Distracted Driver Grant - Unappropriated Reserve	-	11,480.00
National Opioid Settlement - Unappropriated Reserve	-	92,185.43
Essex County Delinquency Grant Expansion - Unappropriated Reserve	-	6,630.88
NJDEP Stormwater Assistance Grant - Unappropriated Reserve	-	1,277.84
Sustainable Jersey Small Grants - Unappropriated Reserve	-	6,802.95
Historic Preservation Grant Program - Unappropriated Reserve	-	15,000.00
Body Armor Replacement Grant - Unappropriated Reserve	-	12,940.40
Lead Inspection Grant - Unappropriated Reserve	-	45,400.00
West Orange Municipal Alliance - Unappropriated Reserve	-	14,578.36
Strengthening Local Public Public Health Grant - Unappropriated Reserve	-	18,666.00
Total 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:	-	329,877.81
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items:		
Extra Duty Admin Fee	323,754.25	-
Ground Leases	914,299.39	396,099.39
Open Space Trust Fund - Debt Service Payments	12,922.60	-
Reserve to Pay Debt Service	895,198.79	75,254.50
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	7,342,997.93	5,668,176.79
Summary of Revenues		
1. Surplus Anticipated	3,908,146.03	5,758,146.03
3. Miscellaneous Revenues:		
Total Section A:	16,165,460.52	15,999,517.29
Total Section F:	-	329,877.81
Total Section G:	7,342,997.93	5,668,176.79
Total Miscellaneous Revenues	30,097,542.45	28,586,655.89
5. Subtotal General Revenues (Items 1, 2, 3, and 4)	37,105,688.48	37,444,801.92
6. Amount to be Raised by Taxes for Support of Municipal Budget		
Local Tax for Municipal Purposes Including Reserve for Taxes	70,583,182.07	70,905,006.70
Total Amount to be Raised by Taxes for Support of Municipal Budget	73,917,274.36	74,239,098.99
7. Total General Revenues	$ 111,022,962.84	$ 111,683,900.91

General Appropriations
8. General Appropriations

(A) Operations - Within "CAPS"		
General Government		
Township Attorney		
Other Expenses	86,500.00	42,500.00
Planning Board		
Other Expenses	13,742.56	11,429.34
Municipal Court		
Salaries and Wages	455,787.00	440,787.00
Other Expenses	40,500.00	35,500.00
Department of Administration of Finance		
Office of the Business Administrator		
Other Expenses	138,635.00	130,355.99
Tax Collector's Office		
Other Expenses	73,200.00	71,388.00
Township Treasurer		
Other Expenses	1,749.00	1,320.00
Division of Accounts and Control		
Salaries and Wages	488,591.00	487,791.00
Other Expenses	372,950.00	199,950.00
Department of Police		
Other Expenses	384,778.26	382,966.26
Department of Fire		
Division of Fire		
Salaries and Wages	12,825,468.18	12,820,468.18
Department of Public Works		
Division of Engineering		
Salaries and Wages	600,080.00	594,131.00
Other Expenses	58,800.00	58,260.00
Division of Building and Property		
Public Building Operations and Maintenance		
Other Expenses	968,787.63	870,787.63
Shade Tree Care and Pruning		
Other Expenses	260,700.00	185,700.00
Division of Public Works		
Salaries and Wages	3,335,811.10	3,190,983.60
Division of Street Services		
Salt, Chloride and Plowing	3,119,436.00	3,074,016.22
Street Repairs		
Other Expenses	29,620.00	28,620.00
Department of Health and Welfare		
Division of Health		
General Health Services		
Other Expenses	49,420.00	36,420.00
Senior Citizen's Transportation Program		
Other Expenses	2,600.00	1,000.00
Retired Citizen's Program		
Salaries and Wages	250,966.00	249,966.00
Other Expenses	31,300.00	26,300.00
Garbage and Trash Removal Contract		
Other Expenses	5,230,000.00	5,030,000.00
State Uniform Construction Code		
Salaries and Wages	669,286.77	678,953.44

Unclassified - Utilities		
Current Fund Surplus to Pool Utility	-	52,945.05
Total Operations (Item 8(A)) - Within "CAPS"	76,741,453.81	75,958,597.24
Total Operations Including Contingent - Within "CAPS"	76,742,453.81	75,959,597.24
Detail:		
Salaries and Wages	39,907,057.68	39,744,147.85
Other Expenses	36,835,396.13	36,215,449.39
E Deferred Charges and Statutory Expenditures - Municipal within CAPS		
(I) Deferred Charges		
Overexpenditure of Appropriations	-	738,641.73
(2) Statutory Expenditures		
Contribution to Public Employees' Retirement System	1,315,000.00	1,275,486.00
Police and Firemen's Retirement System	7,487,000.00	7,486,957.00
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	10,161,572.46	10,860,657.19
(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"	86,904,026.27	86,820,254.43
(A) Operations - Excluded from "CAPS" -Public and Private Programs Offset by Revenues		
Clean Communities - Unappropriated Reserve	-	103,915.95
New Jersey Enviromental Commission Grant - Unappropriated Reserve	-	1,000.00
Distracted Driver Grant - Unappropriated Reserve	-	11,480.00
National Opioid Settlement - Unappropriated Reserve	-	92,185.43
Essex County Delinquency Grant Expansion - Unappropriated Reserve	-	6,630.88
NJDEP Stormwater Assistance Grant - Unappropriated Reserve	-	1,277.84
Sustainable Jersey Small Grants - Unappropriated Reserve	-	6,802.95
Historic Preservation Grant Program - Unappropriated Reserve	-	15,000.00
Body Armor Replacement Grant - Unappropriated Reserve	-	12,940.40
Lead Inspection Grant - Unappropriated Reserve	-	45,400.00
West Orange Municipal Alliance - Unappropriated Reserve	-	14,578.36
Strengthening Local Public Public Health Grant - Unappropriated Reserve	-	18,666.00
Total Public and Private Programs Offset by Revenues	-	329,877.81
Total Operations Excluded from "CAPS"	7,490,196.64	7,820,074.45
(D) Municipal Debt Service - Excluded from "CAPS"		
Payment of Bond Anticipation Notes and Capital Notes	853,000.00	909,536.00
Interest on Bonds	1,952,943.75	1,744,881.00
Interest on Notes	2,779,236.00	2,942,950.00
Total Municipal Debt Service - Excluded from "CAPS"	12,032,179.75	12,044,367.00
E Deferred Charges - Municipal Excluded from "CAPS"		
2020 Special Emergency COVID 19	-	402,644.85
Total Deferred Charges - Municipal Excluded from "CAPS"	1,450,000.00	1,852,644.85
(H-2) Total General Appropriations for Municipal Purposes Excluded	21,072,376.39	21,817,086.30
(O) Total General Appropriations - Excluded from "CAPS"	21,072,376.39	21,817,086.30
(L) Subtotal General appropriations (Items H-1) and (O)	107,976,402.66	108,637,340.73
9. Total General Appropriations	$ 111,022,962.84	$ 11,683,900.91

Swimming Pool Utility Fund

10. Dedicated Revenues From Pool Utility

Rents	$ 301,000.00	$ 321,000.00
Miscellaneous	80,000.00	85,000.00
Current Fund Suplus	-	52,945.05
Total Pool Utility Revenues	381,000.00	458,945.05

11. Appropriations For Pool Utility

Debt Service

Interest on Notes	$ 1,300.00	$ -

Deferred Charges and Statutory Expenditures

Special Emergency - Coronavirus	-	26,978.60
Deferred Charges - Overexpenditure	-	52,266.45
Total Pool Utility Appropriations	$ 381,000.00	$ 458,945.05

Dedicated Assessment Budget

14. Dedicated Revenues From

Assessment Cash	$ -	$ 305,000.00
Total Assessment Revenues	$ -	$ 305,000.00

14. Appropriations For Assessment Debt

Payment of Bond Principal	$ -	$ 305,000.00
Total Pool Utility Appropriations	$ -	$ 305,000.00

BE IT FURTHER RESOLVED, that two certified copies of this resolution be filed forthwith in the Office of the Director of the Division of Local Government Services for certification of the CY 2026 local municipal budget so amended.

BE IT FURTHER RESOLVED, that this complete amendment, in accordance with NJSA 40A:4-9, be published on the on the Township of West Orange website of **November 24, 2026** and that said publication contain notice of a public hearing on said amendment to be held at the Municipal Building on **November 30 , 2026 at 7:00P.M**.

It is hereby certified that this is a true copy of a resolution amending the budget, approved by the Township Council on the 23rd day of November 2026.

CERTIFIED BY ME:

November 23 2026

Karen J Carnevale

Karen J. Carnevale, R.M.C. Township Clerk

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

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

Karen J Carnevale

Karen J. Carnevale, R.M.C. Township Clerk

320-26
November 30, 2026

TOWNSHIP OF WEST ORANGE
ADOPT 2026 MUNICIPAL BUDGET

BE IT RESOLVED by the Township Council of the Township of West Orange, County of Essex, 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) $70,905,006.70 (Item 2 below) for municipal purposes, and

SUMMARY OF REVENUES

1. General Revenues:	
Surplus Anticipated	$ 5,758,146.03
Miscellaneous Revenues Anticipated	$28,586,655.89
Receipts from Delinquent Taxes	$ 3,100,000.00
2. Amount To Be Raised By Taxation	
For Municipal Purposes (Item 6, Sheet 11)	$70,905,006.70
Minimum Library Tax	$ 3,334,092.29
3. Total Revenues	$111,683,900.91

SUMMARY OF APPROPRIATIONS

5. General Appropriations:	
(a & b) Operations Including Contingent	$75,959,597.24
Deferred Charges & Statutory Expenditures - Municipal	$10,860,657.19
Operations – Total Operations Excluded from "CAPS"	$ 7,820,074.45
(C) Capital Improvements	$ 100,000.00
(b) Municipal Debt Service	$12,044,367.00
(c) Deferred Charges – Municipal	$ 1,852,644.85
(d) Reserve for Uncollected Taxes (Include Other Reserves if Any)	$ 3,046,560.18
6. Total Appropriations	$111,683,900.91

POOL UTILITY
SUMMARY OF REVENUES

2. Total Miscellaneous Revenues	$ 458,945.05
Total Revenues	$ 458,945.05

POOL UTILITY
SUMMARY OF APPROPRIATIONS

1. General Appropriations:	
Salaries & Wages	$ 255,000.00
Other Expenses	$ 106,000.00
Deferred Charges	$ 79,245.05
Statutory Expenses	$ 18,700.00
Total Appropriations	$ 458,945.05

Karen J. Carnevale, R.M.C.
Municipal Clerk

Susan Scarpa
Council President

Adopted: November 30, 2026

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.**

f) 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.

g) In all applicable signature lines, insert the email address of the applicable official.

h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**

i) 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)**.

j) 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)**.

k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.

l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.

m) 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.**

n) 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 2025 to 2026 "Data Rollover" Process

a) Download from FAST or have saved on your computer the 2025 adopted budget workbook.

b) On the 2026 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 2025 adopted excel budget from your computer.

e) Once the 2025 adopted budget is selected, the function runs automatically. **WARNING: The functionality may cause the screen to briefly flash rapidly.**

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

g) Once complete, review the 2026 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 2025, the budget data may not migrate properly to the 2025 budget template.

Information Required for Municipal Budget Document:	Municipal Budget Version 2026.0 Responses and Data			
Name and County of Municipality				
Full Name of Municipality	TOWNSHIP OF WEST ORANGE			
County of Municipality	ESSEX			
Name of Municipality	WEST ORANGE			
Type	TOWNSHIP			
Governing Body Type	COUNCIL MEMBERS			
Location	66 Main Street West Orange, NJ 07052			
Address	66 Main Street			
Address	West Orange, NJ 07052			
Phone	973-325-4070			
Fax	973-736-9182			
			Cert #	**Date of Original Appt.**
Clerk	Karen J. Carnevale		C-1350	
Tax Collector	Kathy Longo		T-8273	
Chief Financial Officer	John Ditinyak		N-0895	
Registered Municipal Accountant	Joseph Faccone		100	
Municipal Attorney	Mark Semeraro			
Website URL for Publishing	www.westorange.org			
Date of Website Posting	29th	April	4/29/2026	**56 day(s) between publication and hearing**
On-line Publication for Publishing	https://www.westorange.org/114/Budget		6/24/2026	
Date of On-line Publication Posting	30th	April		
	Day	**Month**		
Date of Introduction	28th	April	4/28/2026	**57 day(s) between intro and hearing**
Date of Public Hearing	24th	June	6/24/2026	
Time of Public Hearing	7:00 PM			
Net Valuation Taxable Current		9,946,533,541		
Net Valuation Taxable Prior		10,001,287,802		
		(54,754,261)		
Budget Year	**2026**	**Budget Year Type:**	**Calendar Year**	*Calendar or State Fiscal*
Municipal Code	0722			

How many utilities does municipality have?*	1	*One (1) utility listed by default. Select "0" if you do not have any utilities.		
Utility #	**Utility Name**	**Utility Type**	**Capital Improvement Program**	
Utility 1	POOL	Swimming Pool	**# of Years**	6
Utility 2			**Beginning Year**	2026
Utility 3			**Ending Year**	2031
Utility 4				
Utility 5				
Utility 6				
Utility Assessment (Tab 37)				
Utility Assessment (Tab 38)				

Page Count - Standard or Expanded:		Start with "Standard" and move to "Expanded" only as needed.
Grant Revenues (Sheet 9)	Standard	*"Standard" will provide two (2) sheets for Grant Revenues.*
Other Special Item Revenues (Sheet 10)	Standard	*"Standard" will provide two (2) sheets for Other Special Items of Revenue.*
General Appropriations (Sheet 15)	Standard	*"Standard" will provide nine (9) sheets for General Appropriations.*
Grant Appropriations (Sheet 24)	Standard	*"Standard" will provide three (3) sheets for Grant Appropriations.*
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	Hidden

2026 Municipal Budget

of the TOWNSHIP of WEST ORANGE County of ESSEX for the fiscal year 2026.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated 2026		Anticipated 2025	
1. Surplus	5,758,146.03		3,908,146.03	
2. Total Miscellaneous Revenues	28,586,655.89		29,912,467.96	
3. Receipts from Delinquent Taxes	3,100,000.00		1,918,717.38	
4. a) Local Tax for Municipal Purposes	70,905,006.70		66,429,352.11	
b) Addition to Local School District Tax	0.00		0.00	
c) Minimum Library Tax	3,334,092.29		2,828,055.36	
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	74,239,098.99		69,257,407.47	
Total General Revenues	111,683,900.91		104,996,738.84	

Summary of Appropriations		2026 Budget		Final 2025 Budget	
1. Operating Expenses:	Salaries & Wages	39,755,627.85		37,582,458.19	
	Other Expenses	44,024,043.84		39,726,496.18	
2. Deferred Charges & Other Appropriations		12,713,302.04		12,301,318.04	
3. Capital Improvements		100,000.00		500,000.00	
4. Debt Service (Include for School Purposes)		12,044,367.00		11,839,906.25	
5. Reserve for Uncollected Taxes		3,046,560.18		3,046,560.18	
Total General Appropriations		111,683,900.91		104,996,738.84	
Total Number of Employees					

2026 Dedicated POOL Utility Budget

Summary of Revenues	Anticipated 2026		Anticipated 2025	
1. Surplus	0.00		56,102.92	
2. Miscellaneous Revenues	458,945.05		410,000.00	
3. Deficit (General Budget)				
Total Revenues	458,945.05		466,102.92	

Summary of Appropriations		2026 Budget		Final 2025 Budget	
1. Operating Expenses:	Salaries & Wages	255,000.00		248,000.00	
	Other Expenses	106,000.00		103,000.00	
2. Capital Improvements					
3. Debt Service		0.00		1,221.53	
4. Deferred Charges & Other Appropriations		97,945.05		113,881.39	
5. Surplus (General Budget)					
Total Appropriations		458,945.05		466,102.92	
Total Number of Employees					

2026 Dedicated Utility Budget

Summary of Revenues	Anticipated 2026		Anticipated 2025	
1. Surplus	0.00			
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues	0.00		0.00	

Summary of Appropriations		2026 Budget		Final 2025 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		0.00		0.00	
Total Number of Employees					

2026 Dedicated	Utility Budget		
Summary of Revenues	**Anticipated**		
	2026		**2025**
1. Surplus			
2. Miscellaneous Revenues			
3. Deficit (General Budget)			
Total Revenues	0.00		0.00
Summary of Appropriations	**2026 Budget**		**Final 2025 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	0.00		0.00
Total Number of Employees			

2026 Dedicated	Utility Budget		
Summary of Revenues	**Anticipated**		
	Anticipated		**0**
1. Surplus			
2. Miscellaneous Revenues			
3. Deficit (General Budget)			
Total Revenues	0.00		0.00
Summary of Appropriations	**2026 Budget**		**Final 2025 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	0.00		0.00
Total Number of Employees			

2026 Dedicated	Utility Budget		
Summary of Revenues	**Anticipated**		
	Anticipated		**0**
1. Surplus			
2. Miscellaneous Revenues			
3. Deficit (General Budget)			
Total Revenues	0.00		0.00
Summary of Appropriations	**2026 Budget**		**Final 2025 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	0.00		0.00
Total Number of Employees			

2026 Dedicated	Utility Budget		
Summary of Revenues	**Anticipated**		
	Anticipated		**0**
1. Surplus			
2. Miscellaneous Revenues			
3. Deficit (General Budget)			
Total Revenues	0.00		0.00
Summary of Appropriations	**2026 Budget**		**Final 2025 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	0.00		0.00
Total Number of Employees			

Balance of Outstanding Debt						
		General		**POOL**		
Interest						
Principal						
Outstanding Balance		0.00		0.00		0.00

Balance of Outstanding Debt						
Interest						
Principal						
Outstanding Balance		0.00		0.00		0.00

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

			YEAR 2026	YEAR 2025
1	Total General Appropriations for 2026 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)		108,637,340.73	XXXXXXXXXXX
2	Local District School Tax	Actual		162,836,460.00
		Estimate	166,907,371.50	XXXXXXXXXXX
3	Regional School District Tax	Actual		
		Estimate		XXXXXXXXXXX
4	Regional High School Tax	Actual		
		Estimate		XXXXXXXXXXX
5	County Tax	Actual		29,992,637.45
		Estimate	30,592,490.20	XXXXXXXXXXX
6	Special District Tax	Actual		
		Estimate		XXXXXXXXXXX
7	Municipal Open Space	Actual		547,993.09
		Estimate	547,993.09	XXXXXXXXXXX
8	Municipal Arts and Culture	Actual		
		Estimate		XXXXXXXXXXX
9	Total General Appropriations & Other Taxes		306,685,195.52	
10	Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)		37,444,801.92	
11	Cash Required from 2026 to Support Local Municipal Budget and Other Taxes		269,240,393.60	
12	Amount of Item 11 divided by **98.88%** equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, AFS Sheet 22)		272,286,953.78	

Analysis of Item 12:	
Local School District Tax (Line 2 Above)	166,907,371.50
Regional School District Tax (Line 3 Above)	-
Regional High School Tax (Line 4 Above)	-
County Tax (Line 5 Above)	30,592,490.20
Special District Tax (Line 6 Above)	-
Municipal Open Space Tax (Line 7 Above)	547,993.09
Municipal Arts and Culture Tax (Line 8 Above)	-
Tax in Local Municipal Budget	74,239,098.99
Total Amount (Line 12)	272,286,953.78

13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	3,046,560.18
	Computation of "Tax in Local Municipal Budget"	
	Item 1 - Total General Appropriations	108,637,340.73
	Item 13 - Appropriation: Reserve for Uncollected Taxes	3,046,560.18
	Subtotal	111,683,900.91
	Less: Item 10 - Total Anticipated Revenues	37,444,801.92
	Amount to Be Raised by Taxation in Municipal Budget	74,239,098.99

Local Tax for Municipal Purpose		70,905,006.70
Addition to Local District School Tax		
Minimum Library Tax		3,334,092.29

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF WEST ORANGE **COUNTY:** ESSEX

Susan McCartney	December 31, 2026
Mayor's Name	**Term Expires**

Municipal Officials

	12/30/1899
	Date of Orig. Appt.
Karen J. Carnevale	C-1350
Municipal Clerk	**Cert. No.**
Kathy Longo	T-8273
Tax Collector	**Cert. No.**
John Ditinyak	N-0895
Chief Financial Officer	**Cert. No.**
Joseph Faccone	100
Registered Municipal Accountant	**Lic. No.**
Mark Semeraro	
Municipal Attorney	

Governing Body Members

Name	Term Expires
Michelle Casalino	12/31/2028
Joseph Krakoviak	12/31/2028
Joyce Rudin	12/31/2028
Susan Scarpa	12/31/2026
Tammy Williams	12/31/2026

Official Mailing Address of Municipality

66 Main Street West Orange, NJ 07052
66 Main Street
West Orange, NJ 07052

Fax #: 973-736-9182

Sheet A

2026
MUNICIPAL BUDGET

Municipal Budget of the **TOWNSHIP** of **WEST ORANGE**, County of **ESSEX** for the Fiscal Year 2026.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 28th day of April, 2026 and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 28th day of April, 2026

kcarnevale@westorange.org
Clerk

66 Main Street
Address

West Orange, NJ 07052
Address

973-325-4070
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 28th day of April, 2026

Joseph Faccone
Registered Municipal Accountant

Newark, NJ 07102
Address

550 Broad Street
Address

973-624-6100
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 28th day of April, 2026

jditinyak@westorange.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: _____, **2026** **By:** _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of WEST ORANGE, County of ESSEX for the Fiscal Year 2026

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

Be it Further Resolved, that said Budget be published on the offical website www.westorange.org on April 29th, 2026;

Also, if applicable, it will be advertised in the following on-line publication of https://www.westorange.org/114/Budget on April 30th, 2026.

The Governing Body of the TOWNSHIP of WEST ORANGE does hereby approve the following as the Budget for the year 2026:

RECORDED VOTE

(Insert Last Name)

Ayes	**Krakoviak** **Rudin** **Williams** **Casalino** **Scarpa**	**Nays**	**Abstained** **Absent**

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the TOWNSHIP of WEST ORANGE, County of ESSEX, on April 28th, 2026.

A Hearing on the Budget and Tax Resolution will be held at 66 Main Street West Orange, NJ 07052, on June 24th, 2026 at 7:00 PM o'clock _____ at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2026
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	xxxxxxxxxxx
1. Appropriations within "CAPS" -	xxxxxxxxxxx
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	86,820,254.43
2. Appropriations excluded from "CAPS" -	xxxxxxxxxxx
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	21,817,086.30
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	21,817,086.30
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated *98.88%* Percent of Tax Collections	3,046,560.18
Building Aid Allowance 2026 - $	
4. Total General Appropriations (Item 9, Sheet 29) for Schools-State Aid 2025 - $	111,683,900.91
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	37,444,801.92
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	xxxxxxxxxxx
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	70,905,006.70
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	3,334,092.29

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	POOL Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	104,996,738.84	466,102.92	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	104,996,738.84	466,102.92	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	103,135,676.02	502,827.33	-	-	-	-	-
Reserved	1,861,062.82	15,542.04	-	-	-	-	-
Unexpended Balances Canceled	0.00	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	104,996,738.84	518,369.37	-	-	-	-	-
Overexpenditures *	-	52,266.45	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	104,996,738.84
Cap Base Adjustment:	
Subtotal	104,996,738.84
Exceptions Less:	
Total Other Operations	6,867,202.36
Total Uniform Construction Code	
Total Interlocal Service Agreement	
Total Additional Appropriations	
Total Capital Improvements	500,000.00
Total Debt Service	11,839,906.25
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	
Judgements	
Total Deferred Charges	2,023,623.40
Cash Deficit	
Reserve for Uncollected Taxes	3,046,560.18
Total Exceptions	24,277,292.19
Amount on Which CAP is Applied	80,719,446.65
2.0% CAP	1,614,388.93
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)	82,333,835.58

CAP CALCULATION

Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)			82,333,835.58
Additions:			
New Construction (Assessor Certification)			13,155.70
2024 Cap Bank Available			3,262,471.45
2025 Cap Bank Available			
Total Additions			3,275,627.15
Maximum Appropriations within "CAPS" Sheet 19 @		2.0%	85,609,462.73
Additional Increase to COLA rate.	3.5%		
Amount of Increase allowable.	1.5%		1,210,791.70
Maximum Appropriations within "CAPS" Sheet 19 @		3.5%	86,820,254.43
Total General Appropriations for Municipal Purposes *(Sheet 19, H-1)*			86,820,254.43
Over or (Under) Appropriations Cap			0.00

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2026		$ 19,608,362.52
Estimated Amounts to be Contributed by Employees:		
Contribution from all eligible emp.	2,600,000.00	
		17,008,362.52
Budgeted Group Insurance - Inside CAP		17,008,362.52
Budgeted Group Insurance - Utilities		
Budgeted Group Insurance - Outside CAP		
TOTAL		17,008,362.52

Instead of receiving Health Benefits, 112 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	$ 550,000.00

"2010" LEVY CAP BANKS:

2023	
Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2026)	-
Amount Used in CY 2026	
Balance to Expire	-
2024	
Maximum Allowable Amount to be Raised by Taxation	69,171,350
Amount to be Raised by Taxation for Municipal Purpose	65,694,969
Available for Banking (CY 2026 - CY 2027)	3,476,381
Amount Used in CY 2026	2,057,912
Balance to Carry Forward (CY 2027)	1,418,469
2025	
Maximum Allowable Amount to be Raised by Taxation	67,155,702
Amount to be Raised by Taxation for Municipal Purpose	66,429,352
Available for Banking (CY 2026 - CY 2028)	726,350
Amount Used in CY 2026	
Balance to Carry Forward (CY 2027 - CY2028)	726,350
2026	
Maximum Allowable Amount to be Raised by Taxation	70,905,007
Amount to be Raised by Taxation for Municipal Purpose	-
Available for Banking (CY 2027 - CY 2029)	70,905,007
Total Levy CAP Bank	73,049,826

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	66,429,352.11
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	1,663,623.00
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	64,765,729.11
Plus 2% CAP Increase	1,295,314.58
ADJUSTED TAX LEVY	66,061,043.69
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	66,061,043.69

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		66,061,043.69
Exclusions:		
Allowable Shared Service Agreements Increase		
Allowable Health Insurance Costs Increase	-	
Allowable Pension Obligations Increases		
Allowable LOSAP Increase		
Allowable Capital Improvements Increase		
Allowable Debt Service and Capital Leases Inc.	1,682,895.00	
Recycling Tax appropriation		
Deferred Charge to Future Taxation Unfunded		
Current Year Deferred Charges: Emergencies	1,090,000.00	
Add Total Exclusions		2,772,895.00
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		
ADJUSTED TAX LEVY		68,833,938.69
Additions:		
New Ratables - Increase for new construction	1,978,300	
Prior Year's Local Purpose Tax Rate (per $100)	0.665	
New Ratable Adjustment to Levy		13,155.70
Amounts approved by Referendum		
Levy CAP Bank Applied		2,057,912.32
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		70,905,006.70
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES		70,905,006.70
OVER OR (UNDER) 2% LEVY CAP (must be equal or under for Introduction)		(0.00)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
1. Surplus Anticipated	08-101	5,758,146.03	3,908,146.03	3,908,146.03
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	5,758,146.03	3,908,146.03	3,908,146.03
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	76,449.61	69,963.38	76,449.61
Other	08-104	107,182.00	98,846.00	107,182.00
Fees and Permits	08-105	667,182.92	721,415.97	667,182.92
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	481,554.70	288,344.57	481,554.70
Other	08-109			
Interest and Costs on Taxes	08-112	712,815.42	712,815.42	742,341.46
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	1,023,542.84	1,202,487.45	1,023,542.84
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Payment in Lieu of Taxation				
West Orange Senior Citizen Housing		87,963.56	95,277.25	125,173.56
Eagle Rock Senior Citizen Housing		182,117.00	199,367.00	209,741.00
Jewish Federation Plaza		65,205.60	60,407.00	46,311.54
Woodland Valley		34,985.55	33,411.45	34,005.45
St. Barnabas		386,422.00	483,027.50	386,422.00
Prism		1,370,019.08	1,326,752.53	1,209,913.00
Valley Residential		58,193.84	159,713.40	142,169.37
Sewer User Charges		9,599,901.17	9,882,734.88	9,599,901.17
NJ Transit		4,090.00	4,090.00	4,090.00
Stone Hill		1,141,892.00	910,496.00	1,241,251.26

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	**08-001**	15,999,517.29	16,249,149.80	16,097,231.88

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
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	4,747,193.00	4,747,193.00	4,747,193.00
Garden State Trust	09-206			
Watershed Aid	09-207	5,217.00	5,217.00	5,217.00
Municipal Relief Fund				
Total Section B: State Aid Without Offsetting Appropriations	**09-001**	4,752,410.00	4,752,410.00	4,752,410.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
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	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160	1,836,674.00	1,245,000.00	1,836,674.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
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	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	**08-002**	1,836,674.00	1,245,000.00	1,836,674.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Essex Fell ILSA				
Dover CFO ILSA				

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
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 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Clean Communities - Unappropriated Reserve		103,915.95		-
New Jersey Enviromental Commission Grant - Unappropriated Reserve		1,000.00		-
Distracted Driver Grant - Unappropriated Reserve		11,480.00		-
National Opioid Settlement - Unappropriated Reserve		92,185.43		-
Essex County Delinquency Grant Expansion - Unappropriated Reserve		6,630.88		-
NJDEP Stormwater Assistance Grant - Unappropriated Reserve		1,277.84		-
Sustainable Jersey Small Grants - Unappropriated Reserve		6,802.95		-
Historic Preservation Grant Program - Unappropriated Reserve		15,000.00		-
Body Armor Replacement Grant - Unappropriated Reserve		12,940.40		-
Lead Inspection Grant - Unappropriated Reserve		45,400.00		-
West Orange Municipal Alliance - Unappropriated Reserve		14,578.36		-
Strengthening Local Public Public Health Grant - Unappropriated Reserve		18,666.00		-
				-
				-
				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	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	329,877.81	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Comcast Cable TV		493,387.39	557,554.54	557,554.54
Extra Duty Admin Fee - AMENDED		-	719,025.75	328,038.17
General Capital Fund Balance			1,365,313.65	1,365,313.65
Ground Leases		396,099.39	351,699.50	914,299.39
Hotel Tax		597,593.51	507,941.25	597,593.51
Medical Transport Billing Services		1,756,834.26	1,750,000.00	1,756,834.26
Open Space Trust Fund-Debt Service Payments - AMENDED		-	12,922.60	12,922.60
Rental-Environmental Center		195,000.00	134,168.00	195,000.00
Reserve to Pay Debt Service - AMENDED		75,254.50	175,452.81	175,452.81
Rock Spring		391,186.32	512,674.51	391,186.32
Supplemental Sewer Fees		204,313.80	38,705.00	204,313.80
Uniform Fire Safety Act		60,966.13	75,967.81	60,966.13
Edison Battery Factory Debt Service Payments		160,000.00	161,941.25	160,000.00
TSA Rentals		1,302,541.49	1,302,541.49	1,302,541.49
Cannabis 2% Revenue		35,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	5,668,176.79	7,665,908.16	8,022,016.67

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Summary of Revenues	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	5,758,146.03	3,908,146.03	3,908,146.03
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Total Section A: Local Revenues	08-001	15,999,517.29	16,249,149.80	16,097,231.88
Total Section B: State Aid Without Offsetting Appropriations	09-001	4,752,410.00	4,752,410.00	4,752,410.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,836,674.00	1,245,000.00	1,836,674.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
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	329,877.81	-	-
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	5,668,176.79	7,665,908.16	8,022,016.67
Total Miscellaneous Revenues	13-099	28,586,655.89	29,912,467.96	30,708,332.55
4. Receipts from Delinquent Taxes	15-499	3,100,000.00	1,918,717.38	2,935,426.14
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	37,444,801.92	35,739,331.37	37,551,904.72
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	70,905,006.70	66,429,352.11	XXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXX
c) Minimum Library Tax	07-192	3,334,092.29	2,828,055.36	XXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	74,239,098.99	69,257,407.47	68,050,453.68
7. Total General Revenues	13-299	111,683,900.91	104,996,738.84	105,602,358.40

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
GENERAL GOVERNMENT						-		-
Office of the Mayor and Agencies						-		-
Office of the Mayor						-		-
Salaries and Wages	20-110	1	100,904.00	77,011.00		77,011.00	75,153.03	1,857.97
Other Expenses	20-110	2	1,150.00	1,230.76		1,230.76	776.75	454.01
Town Council						-		-
Salaries and Wages	20-110	1	62,435.00	59,313.25		59,313.25	57,344.25	1,969.00
Other Expenses	20-110	2	63,225.00	45,830.00		45,830.00	45,830.00	-
Litigation Expenses						-		-
Other Expenses	20-155	2	900,500.00	621,048.96		621,048.96	621,048.96	-
Township Clerk						-		-
Salaries and Wages	20-120	1	259,788.25	259,425.71		259,425.71	255,360.06	4,065.65
Other Expenses	20-120	2	45,900.00	38,142.13		38,142.13	198.00	37,944.13
Township Attorney						-		-
Salaries and Wages	20-155	1	-	77,365.00		77,365.00	41,375.81	35,989.19
Other Expenses	20-155	2	42,500.00	82,061.51		82,061.51	42,000.00	40,061.51
						-		-
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						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Statutory Agencies						-		-
Planning Board						-		-
Other Expenses	21-180	2	7,494.34	11,429.34		11,429.34	7,836.85	3,592.49
Board of Adjustment						-		-
Other Expenses	21-185	2	5,058.33	4,827.08		4,827.08	4,827.08	-
Support for Commissions						-		-
Other Expenses	20-110	2	77,037.43	69,796.96		69,796.96	69,796.96	*
Waste Management						-		-
Other Expenses	26-305	2		-		-		-
Municipal Court						-		-
Salaries and Wages	43-490	1	440,787.00	431,509.57		431,509.57	422,587.41	8,922.16
Other Expenses	43-490	2	35,500.00	29,028.72		29,028.72	29,028.72	-
Public Defender (P.L. 1997, C.256)						-		-
Other Expenses	43-495	2	35,000.00	17,750.00		17,750.00	-	17,750.00
						-		-
DEPT OF ADMINISTRATION AND FINANCE						-		-
Office of the Business Administrator						-		-
Salaries and Wages	20-100	1	361,660.00	305,038.75		305,038.75	305,038.75	-
Other Expenses	20-100	2	130,355.99	143,231.00		143,231.00	123,747.36	19,483.64
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Central Purchasing						-		-
Salaries and Wages	20-100	1	188,606.00	197,062.00		197,062.00	171,730.32	25,331.68
Other Expenses	20-100	2	3,350.00	3,275.00		3,275.00	3,275.00	-
Central Printing and Supplies						-		-
Other Expenses	20-100	2	5,700.00	5,700.00		5,700.00	5,193.39	506.61
Central Telephone						-		-
Other Expenses	20-100	2	299,500.00	299,500.00		299,500.00	299,500.00	-
Central Insurance						-		-
Unemployment Compensation Insurance	23-225	2	100,000.00	85,000.00		85,000.00	71,223.79	13,776.21
General Liability	23-210	2	1,637,863.00	1,311,439.50		1,311,439.50	1,311,439.50	-
Workers Compensation	23-215	2	380,000.00	312,000.00		312,000.00	312,000.00	-
Employee Group Health	23-220	2	17,008,362.52	17,008,362.52		17,008,362.52	17,008,362.52	-
Central Mailing Service	20-100	2	81,600.00	83,550.38		83,550.38	70,081.91	13,468.47
Information Technology						-		-
Salaries and Wages	20-100	1	250,596.38	324,253.20		324,253.20	320,791.89	3,461.31
Central IT - Other Expenses	20-100	2	648,500.00	101,624.00		101,624.00	101,624.00	-
Central IT Online Services	20-100	2		74,011.00		74,011.00	60,403.87	13,607.13
Central IT PD Services	20-100	2		353,485.55		353,485.55	353,485.55	-
Central IT FD Services	20-100	2		13,500.00		13,500.00	9,000.00	4,500.00
Central IT Non Uniform Services	20-100	2		60,596.44		60,596.44	60,596.44	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Tax Collector's Office						-		-
Salaries and Wages	20-145	1	305,535.00	301,122.00		301,122.00	284,976.78	16,145.22
Other Expenses	20-145	2	71,388.00	75,401.64		75,401.64	65,030.94	10,370.70
Township Treasurer						-		-
Other Expenses	20-130	2	1,320.00	1,749.00		1,749.00	1,300.00	449.00
						-		-
Division of Accounts and Control						-		-
Comptroller's Office						-		-
Salaries and Wages	20-130	1	487,791.00	443,287.00		443,287.00	443,287.00	-
Other Expenses	20-130	2	199,950.00	372,800.00		372,800.00	192,496.70	180,303.30
						-		-
DEPARTMENT OF PLANNING AND DEVELOPMENT						-		-
Planning and Development Director						-		-
Salaries and Wages	21-180	1	437,308.00	328,280.00		328,280.00	266,861.78	61,418.22
Other Expenses	21-180	2	88,964.00	6,484.07		6,484.07	6,484.07	-
Housing Code Enforcement						-		-
Salaries and Wages	21-181	1	279,073.00	328,280.00		328,280.00	328,280.00	-
Other Expenses	21-181	2	2,000.00	2,046.76		2,046.76	1,839.67	207.09
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
DEPARTMENT OF ASSESSMENT						-		-
Salaries and Wages	20-150	1	239,188.00	294,387.60		294,387.60	294,387.60	-
Other Expenses	20-150	2	156.82	113.75		113.75	113.75	-
Revaluation	20-150					-		-
DEPARTMENT OF POLICE						-		-
Salaries and Wages	25-240	1	15,743,580.76	14,711,699.14		14,711,699.14	14,711,699.14	-
Other Expenses	25-240	2	382,966.26	171,750.83		171,750.83	134,431.41	37,319.42
						-		-
DEPARTMENT OF FIRE						-		-
Division of Fire						-		-
Salaries and Wages	25-265	1	12,820,468.18	12,084,224.47		12,084,224.47	12,084,224.47	-
Other Expenses	25-265	2	185,100.00	110,669.27		110,669.27	101,165.94	9,503.33
Uniform Fire Safety Act (C. 383, P.L. 1983)						-		-
Salaries and Wages	25-265	1	1.00	28,250.00		28,250.00	-	28,250.00
Other Expenses	25-265	2	55,750.00	38,084.63		38,084.63	35,878.04	2,206.59
Emergency Management Service						-		-
Salaries and Wages	25-252	1	4,500.00			-	-	-
Other Expenses	25-252	2	4,000.00	1.00		1.00	-	1.00
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
DEPARTMENT OF PUBLIC WORKS						-		-
Division of Engineering						-		-
Office of the Township Engineer						-		-
Salaries and Wages	20-165	1	594,131.00	467,437.00		467,437.00	437,971.20	29,465.80
Other Expenses	20-165	2	58,260.00	51,660.71		51,660.71	29,968.90	21,691.81
						-		-
Division of Building and Property						-		-
Public Building Operations and Maintenance						-		-
Other Expenses	26-310	2	870,787.63	968,387.63		968,387.63	934,137.99	34,249.64
Shade Tree Care and Pruning						-		-
Other Expenses	26-300	2	185,700.00	313,881.10		313,881.10	170,684.23	143,196.87
Parking Facilities, Maintenance and Repairs						-		-
Other Expenses	26-300	2	2,950.00	2,854.84		2,854.84	2,854.84	-
						-		-
Division of Public Works						-		-
Salaries and Wages	26-290	1	3,190,983.60	3,019,385.70		3,019,385.70	3,019,385.70	-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Division of Street Services						-		-
Street Service, Cleaning and Drainage						-		-
Salt, Chloride and Plowing	26-290	2	3,074,016.22	835,220.07		835,220.07	835,220.07	-
Other Expenses	26-290	2	41,200.00	64,106.73		64,106.73	35,313.44	28,793.29
Street Repairs						-		-
Other Expenses	26-290	2	29,620.00	46,708.43		46,708.43	17,347.93	29,360.50
Street Services and Traffic						-		-
Other Expenses	26-290	2	15,000.00	16,500.00		16,500.00	13,674.65	2,825.35
						-		-
Division of Sewers and Sanitation						-		-
Sanitation and General Township Service Force						-		-
Other Expenses	26-305	2	6,400.00	6,455.54		6,455.54	4,895.04	1,560.50
Central Automotive						-		-
Other Expenses	26-315	2	606,850.00	595,745.62		595,745.62	595,745.62	-
Sewage and Pumping Stations						-		-
Other Expenses	26-300	2	87,000.00	63,400.00		63,400.00	63,400.00	-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
DEPARTMENT OF HEALTH AND WELFARE						-		-
Division of Health						-		-
General Health Services						-		-
Salaries and Wages	27-330	1	779,925.00	713,492.90		713,492.90	667,483.35	46,009.55
Other Expenses	27-330	2	36,420.00	31,184.63		31,184.63	31,184.63	*
Senior Citizen's Transportation Program						-		-
Salaries and Wages	28-370	1	649,969.00	582,922.00		582,922.00	560,883.27	22,038.73
Other Expenses	28-370	2	1,000.00	2,600.00		2,600.00	287.67	2,312.33
						-		-
Animal Control						-		-
Salaries and Wages	27-340	1	143,346.00	139,112.00		139,112.00	139,112.00	-
Other Expenses	27-340	2	2,184.83	2,184.83		2,184.83	1,059.89	1,124.94
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Senior Citizen Health Center						-		-
Salaries and Wages	27-365	1	186,023.00	230,727.70		230,727.70	214,592.12	16,135.58
Other Expenses	27-365	2	34,853.36	34,015.31		34,015.31	2,868.76	31,146.55
Retired Citizens Program						-		-
Salaries and Wages	27-365	1	249,966.00	241,694.00		241,694.00	214,592.12	27,101.88
Other Expenses	27-365	2	26,300.00	26,970.50		26,970.50	23,720.05	3,250.45
Garbage and Trash Removal Contract						-		-
Other Expenses	26-305	2	5,030,000.00	5,308,953.47		5,308,953.47	4,852,910.19	456,043.28
						-		-
DEPARTMENT OF RECREATION						-		-
Community Services, Recreational and Civic Contracts						-		-
Other Expenses	28-370	2	107,300.00	97,550.00		97,550.00	49,500.00	48,050.00
Parks and Playgrounds						-		-
Salaries and Wages	28-370	1	742,287.96	763,450.70		763,450.70	763,450.70	-
Other Expenses	28-370	2	203,900.00	140,314.86		140,314.86	133,925.82	6,389.04
Celebration of Public Events, Anniversary or Holiday						-		-
Other Expenses	28-370	2	84,500.00	61,102.51		61,102.51	50,843.21	10,259.30
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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	678,953.44	712,231.00		712,231.00	681,092.04	31,138.96
Other Expenses	22-195	2	23,090.23	23,090.23		23,090.23	19,595.99	3,494.24
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CURRENT FUND - APPROPRIATIONS

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

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Utilities:						-		-
Gasoline	31-447	2	496,400.00	465,000.00		465,000.00	462,918.31	2,081.69
Fuel Oil	31-447	2				-		-
Electricity	31-430	2	730,000.00	563,145.21		563,145.21	563,145.21	-
Street Lighting	31-435	2	750,000.00	649,951.42		649,951.42	649,951.42	-
Fire Hydrant Service	31-460	2	950,792.00	725,000.00		725,000.00	725,000.00	-
Water	31-445	2	52,968.88	52,968.88		52,968.88	52,968.88	-
Membership-NJ League of Municipalities	30-411	2	3,819.50	3,819.50		3,819.50	3,819.50	-
	30-411	2				-		-
Compensated Absence Liability	30-415	1	25,000.00	25,000.00		25,000.00	25,000.00	-
Medical Transport Billing Service	30-411	2	150,000.00	150,000.00		150,000.00	125,331.81	24,668.19
						-		-
Current Fund Surplus to Pool Utility	31-460	2	52,945.05			-		-
						-		-
						-		-
457 Contribution Plan	30-413	1	521,341.28	436,496.50		436,496.50	436,496.50	-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Pending Retro		1				-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
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						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	**34-199**		75,958,597.24	70,440,752.01	-	70,440,752.01	68,825,448.51	1,615,303.50
B. Contingent	**35-470**	2	1,000.00	1,000.00	xxxxxxxxxx	1,000.00	1,000.00	-
Total Operations Including Contingent - within "CAPS"	**34-201**		75,959,597.24	70,441,752.01	-	70,441,752.01	68,826,448.51	1,615,303.50
Detail:			xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	**34-201**	**1**	39,744,147.85	37,582,458.19	-	37,582,458.19	37,223,157.29	359,300.90
Other Expenses (Including Contingent)	**34-201**	**2**	36,215,449.39	32,859,293.82	-	32,859,293.82	31,603,291.22	1,256,002.60

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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
Overexpenditure of Appropriations		738,641.73		xxxxxxxxxx	-		xxxxxxxxxx
				xxxxxxxxxx	-		xxxxxxxxxx
				xxxxxxxxxx	-		xxxxxxxxxx
				xxxxxxxxxx	-		xxxxxxxxxx
				xxxxxxxxxx	-		xxxxxxxxxx
				xxxxxxxxxx	-		xxxxxxxxxx
				xxxxxxxxxx	-		xxxxxxxxxx
				xxxxxxxxxx	-		xxxxxxxxxx
				xxxxxxxxxx	-		xxxxxxxxxx
				xxxxxxxxxx	-		xxxxxxxxxx
				xxxxxxxxxx	-		xxxxxxxxxx
				xxxxxxxxxx	-		xxxxxxxxxx
				xxxxxxxxxx	-		xxxxxxxxxx
				xxxxxxxxxx	-		xxxxxxxxxx
				xxxxxxxxxx	-		xxxxxxxxxx
				xxxxxxxxxx	-		xxxxxxxxxx
				xxxxxxxxxx	-		xxxxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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	1,275,486.00	1,539,100.00		1,539,100.00	1,539,100.00	-
Social Security System (O.A.S.I.)	36-472	1,329,572.46	1,254,313.64		1,254,313.64	1,243,554.32	10,759.32
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	7,486,957.00	7,449,281.00		7,449,281.00	7,449,281.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225				-		-
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	30,000.00	35,000.00		35,000.00		35,000.00
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	**34-209**	10,860,657.19	10,277,694.64	-	10,277,694.64	10,231,935.32	45,759.32
(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**	86,820,254.43	80,719,446.65	-	80,719,446.65	79,058,383.83	1,661,062.82

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Chapter 10, P.L. 1977-Joint Outlet Sewer Maintenance	26-298	2	4,031,104.35	3,839,147.00		3,839,147.00	3,839,147.00	-
Maintenance of Free Public Library (Ch. 541-82, P.L. 1985)	29-390	2	3,334,092.29	2,828,055.36		2,828,055.36	2,828,055.36	-
Tax Appeal Refunds	30-426	2	125,000.00	200,000.00		200,000.00		200,000.00
						-		-
Public Employees' Retirement System		2				-		-
Police and Firemen's Retirement System of NJ		2				-		-
Waste Management		2				-		-
Garbage and Trash Removal Contract		2				-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
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						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
					-		-
					-		-
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					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Other Operations - Excluded from "CAPS"	34-300	7,490,196.64	6,867,202.36	-	6,867,202.36	6,667,202.36	200,000.00

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Essex Fells Health ILSA						-		-
Salaries and Wages	42-113	1				-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Shared Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Shared Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Interlocal Municipal Service Agreements	42-999	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
Clean Communities - Unappropriated Reserve		2	103,915.95			-	-	-
New Jersey Environmental Commission Grant						-	-	-
Unappropriated Reserve		2	1,000.00			-	-	-
Distracted Driver Grant - Unappropriated Reserve		1	11,480.00			-	-	-
National Opioid Settlement - Unappropriated Reserve		2	92,185.43			-	-	-
Essex County Delinquency Grant Expansion -						-	-	-
Unappropriated Reserve		2	6,630.88			-	-	-
NJDEP Stormwater Assistance Grant -						-	-	-
Unappropriated Reserve		2	1,277.84			-	-	-
Sustainable Jersey Small Grants -						-	-	-
Unappropriated Reserve		2	6,802.95			-	-	-
Historic Preservation Grant - Unappropriated Reserve		2	15,000.00			-	-	-
Body Armor Replacement Grant - Unappropriated						-	-	-
Reserve		2	12,940.40			-	-	-
Lead Inspection Grant - Unappropriated Reserve		2	45,400.00			-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Public and Private Programs Offset by Revenues								
	41-656	1				-	-	-
West Orange Municipal Alliance -		2				-	-	-
Unappropriated Reserve		2	14,578.36			-	-	-
Strenthening Local Public Health Grant -		2				-	-	-
Unappropriated Reserve		2	18,666.00			-	-	-
		2				-	-	-
		2				-	-	-
		2				-	-	-
		2				-	-	-
		2				-	-	-
		2				-	-	-
		2				-	-	-
		2				-	-	-
		2				-	-	-
		2				-	-	-
		2				-	-	-
		2				-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
		2				-	-	-
		2				-	-	-
		2				-		-
		2				-	-	-
		2				-	-	-
		2				-	-	-
		2				-	-	-
		2				-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		329,877.81	-	-	-	-	-
Total Operations - Excluded from "CAPS"	34-305		7,820,074.45	6,867,202.36	-	6,867,202.36	6,667,202.36	200,000.00
Detail:								
Salaries & Wages	34-305	1	11,480.00	-	-	-	-	-
Other Expenses	34-305	2	7,808,594.45	6,867,202.36	-	6,867,202.36	6,667,202.36	200,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Down Payments on Improvements	44-902				-		-
Capital Improvement Fund	44-901	100,000.00	500,000.00	XXXXXXXXXX	500,000.00	500,000.00	-
					-		-
					-		-
					-		-
					-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Public and Private Programs Offset by Revenues:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	**41-865**				-		-
NJDOT - LTPF Local Transportation Projects					-		-
NJDOT - TAP Grant					-		-
DOT - MA 2023 - Colonial Woods Drive, Merklin Avenue					-		-
& Morris Road					-		-
DOT - Walker Road & Rooney Circle					-		-
DOT - Washington St. Corridor Improv. Proj. - Ph. II					-		-
HUD - O'Connor Park Reconstruction					-		-
HUD - Degnan Park - Senior Citizens' Park Improv. Proj.					-		-
Hazardous Discharge Site Remediation Fund (HDSR)					-		-
Green Essex Partners					-		-
					-		-
Total Capital Improvements Excluded from "CAPS"	**44-999**	100,000.00	500,000.00	-	500,000.00	500,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Payment of Bond Principal	45-920		6,285,000.00	6,185,000.00		6,185,000.00	6,185,000.00	xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	45-925		909,536.00	558,536.00		558,536.00	558,536.00	xxxxxxxxxx
Interest on Bonds	45-930		1,744,881.00	1,972,060.25		1,972,060.25	1,972,060.25	xxxxxxxxxx
Interest on Notes	45-935		2,942,950.00	2,871,810.00		2,871,810.00	2,871,810.00	xxxxxxxxxx
Green Trust Loan Program:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Principal & Interest Payments	45-942					-		xxxxxxxxxx
						-		xxxxxxxxxx
NJ Environmental Infrastructure Trust and Fund Loans						-		xxxxxxxxxx
Principal	45-942	2	150,000.00	225,000.00		225,000.00	225,000.00	xxxxxxxxxx
Interest	45-942	2	12,000.00	27,500.00		27,500.00	27,500.00	xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS" (cont.)	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
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					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
Total Municipal Debt Service Excluded from "CAPS"	**45-999**	12,044,367.00	11,839,906.25	-	11,839,906.25	11,839,906.25	xxxxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875			XXXXXXXXXX	-		XXXXXXXXXX
3 Years (N.J.S.A. 40A:4-55.1 & 40A:4-55.13)	46-871			XXXXXXXXXX	-		XXXXXXXXXX
2018 Severance Liabilities				XXXXXXXXXX	-		XXXXXXXXXX
2020 Severance Liabilities			144,000.00	XXXXXXXXXX	144,000.00	144,000.00	XXXXXXXXXX
2020 Special Emergency		402,644.85	429,623.40	XXXXXXXXXX	429,623.40	429,623.40	XXXXXXXXXX
2021 Severance Liabilities		100,000.00	100,000.00	XXXXXXXXXX	100,000.00	100,000.00	XXXXXXXXXX
2022 Severance Liabilities		190,000.00	190,000.00	XXXXXXXXXX	190,000.00	190,000.00	XXXXXXXXXX
2023 Severance Liabilities		300,000.00	300,000.00	XXXXXXXXXX	300,000.00	300,000.00	XXXXXXXXXX
2023 Tax Appeal/Revaluation		500,000.00	500,000.00	XXXXXXXXXX	500,000.00	500,000.00	XXXXXXXXXX
2024 Severance Liabilities		360,000.00	360,000.00	XXXXXXXXXX	360,000.00	360,000.00	XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	1,852,644.85	2,023,623.40	XXXXXXXXXX	2,023,623.40	2,023,623.40	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480				-		XXXXXXXXXX
(N) Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	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) Municipal Purposes Excluded from "CAPS"	34-309	21,817,086.30	21,230,732.01	-	21,230,732.01	21,030,732.01	200,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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
(J) Expenditures - Local School - Excluded from "CAPS"	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 - Excluded from "CAPS"	29-409	-	-	-	-	-	XXXXXXXXXX
(K) Total Municipal Appropriations for Local District School Purposes {Items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	21,817,086.30	21,230,732.01	-	21,230,732.01	21,030,732.01	200,000.00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	108,637,340.73	101,950,178.66	-	101,950,178.66	100,089,115.84	1,861,062.82
(M) Reserve for Uncollected Taxes	50-899	3,046,560.18	3,046,560.18	XXXXXXXXXX	3,046,560.18	3,046,560.18	XXXXXXXXXX
9. Total General Appropriations	34-499	111,683,900.91	104,996,738.84	-	104,996,738.84	103,135,676.02	1,861,062.82

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
(H-1) Total General Appropriations for	34-299	86,820,254.43	80,719,446.65	-	80,719,446.65	79,058,383.83	1,661,062.82
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	7,490,196.64	6,867,202.36	-	6,867,202.36	6,667,202.36	200,000.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	-	-	-	-	-	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	329,877.81	-	-	-	-	-
Total Operations Excluded from "CAPS"	34-305	7,820,074.45	6,867,202.36	-	6,867,202.36	6,667,202.36	200,000.00
(C) Capital Improvements	44-999	100,000.00	500,000.00	-	500,000.00	500,000.00	-
(D) Municipal Debt Service	45-999	12,044,367.00	11,839,906.25	-	11,839,906.25	11,839,906.25	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	1,852,644.85	2,023,623.40	XXXXXXXXXX	2,023,623.40	2,023,623.40	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	3,046,560.18	3,046,560.18	XXXXXXXXXX	3,046,560.18	3,046,560.18	XXXXXXXXXX
Total General Appropriations	34-499	111,683,900.91	104,996,738.84	-	104,996,738.84	103,135,676.02	1,861,062.82

DEDICATED POOL UTILITY BUDGET

10. DEDICATED REVENUES FROM POOL UTILITY	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Operating Surplus Anticipated	**08-501**		56,102.92	56,102.92
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	**08-502**			
Total Operating Surplus Anticipated	**08-500**	-	56,102.92	56,102.92
Rents	**08-503**	321,000.00	325,000.00	333,690.00
Miscellaneous	**08-505**	85,000.00	85,000.00	85,838.84
Current Surplus to Utility		52,945.05		
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Governement Services	**XXXXXX**	**XXXXXXXXXX**	**XXXXXXXXXX**	**XXXXXXXXXX**
Deficit (General Budget)	**08-549**			
Total POOL Utility Revenues	**08-599**	458,945.05	466,102.92	475,631.76

DEDICATED POOL UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR POOL UTILITY	FCOA	Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Appropriated Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Operating:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	55-501	255,000.00	248,000.00		248,000.00	300,266.45	*
Other Expenses	55-502	106,000.00	103,000.00		103,000.00	87,458.96	15,541.04
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					-		-

DEDICATED POOL UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR POOL UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					-		-
					-		-
					-		-
					-		-
					-		-
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DEDICATED POOL UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR POOL UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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				-		xxxxxxxxxx
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		xxxxxxxxxx
Interest on Bonds	55-522				-		xxxxxxxxxx
Interest on Notes	55-523		1,221.53		1,221.53	1,221.53	xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx

DEDICATED POOL UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR POOL UTILITY	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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	26,978.60	26,978.60	xxxxxxxxxx	26,978.60	26,978.60	xxxxxxxxxx
Overexpenditure		52,266.45	69,101.79	xxxxxxxxxx	69,101.79	69,101.79	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				-		-
Social Security System (O.A.S.I.)	55-541	18,699.00	17,800.00		17,800.00	17,800.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	1.00	1.00		1.00	-	1.00
					-		-
					-		-
					-		-
Judgements	55-531				-		xxxxxxxxxx
Deficit in Operations in Prior Years	55-532			xxxxxxxxxx	-		xxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxx	-		xxxxxxxxxx
TOTAL POOL UTILITY APPROPRIATIONS	55-599	458,945.05	466,102.92	-	466,102.92	502,827.33	15,542.04

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Assessment Cash	51-101	305,000.00	300,000.00	300,000.00
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	305,000.00	300,000.00	300,000.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT		**Appropriated 2026**	**Appropriated 2025**	**Expended 2025 Paid or Charged**
Payment of Bond Principal	51-920	305,000.00	300,000.00	300,000.00
Payment of Bond Anticipation Notes	51-925	-		
Total Assessment Appropriations	51-999	305,000.00	300,000.00	300,000.00

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		**Appropriated 2026**	**Appropriated 2025**	**Expended 2025 Paid or Charged**
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 2026	Anticipated 2025	Realized in Cash in 2025
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-

15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated 2026	Appropriated 2025	Expended 2025 Paid or Charged
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

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

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

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025

ASSETS	
Cash and Investments	30,604,025.41
Due from State of N.J.(c. 20, P.L. 1961)	22,189.02
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	3,499,663.96
Tax Title Lien Receivable	99,569.10
Property Acquired by Tax Title Lien Liquidation	1,652,465.00
Other Receivables	146,367.90
Deferred Charges Required to be in 2026 Budget	738,641.73
Deferred Charges Required to be in Budgets Subsequent to 2026	4,614,730.65
Total Assets	41,377,652.77

LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	27,166,103.19
Reserves for Receivables	5,398,065.35
Surplus	8,813,483.62
Total Liabilities, Reserves and Surplus	41,377,652.16

School Tax Levy Unpaid	(0.39)
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	(0.39)

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	9,437,959.47	6,045,641.35
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 98.88%, 2024: 98.86%)	258,515,843.95	253,863,808.22
Delinquent Taxes	2,935,426.14	1,961,085.55
Other Revenues and Additions to Income	37,420,498.72	39,831,538.91
Total Funds	308,309,728.28	301,702,074.03
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	104,996,738.84	105,438,310.34
School Taxes (Including Local and Regional)	162,836,460.00	158,724,474.00
County Taxes (Including Added Tax Amounts)	29,992,637.45	29,195,106.63
Special District Taxes	682,853.00	674,869.83
Other Expenditures and Deductions from Income	987,555.37	769,995.49
Total Expenditures and Tax Requirements	299,496,244.66	294,802,756.29
Less: Expenditures to be Raised by Future Taxes	-	2,538,641.73
Total Adjusted Expenditures and Tax Requirements	299,496,244.66	292,264,114.56
Surplus Balance, December 31	8,813,483.62	9,437,959.47

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	8,813,483.62
Current Surplus Anticipated in 2026 Budget	5,758,146.03
Surplus Balance Remaining	3,055,337.59

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

2026
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.
If no Capital Budget is included, check the reason why:

☐ Total capital expenditures this year do not exceed $25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.

☐ No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.
Check appropriate box for number of years covered, including current year:

☐ 3 years. (Population under 10,000)

☑ 6 years. (Over 10,000 and all county governments)

☐ years exceeding minimum time period.

☐ Check if municipality is under 10,000, has not expended more than $25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

TOWNSHIP OF WEST ORANGE
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

CAPITAL BUDGET (Current Year Action)
2026

Local Unit TOWNSHIP OF WEST ORANGE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Completion of the OSPAC Improvement Project - Ordinance Passed	1	1,451,752.97	201,752.97		12,000.00		1,000,000.00	238,000.00	
Acquisition of Vehicles and Heavy Equipment	2	1,939,800.00			35,800.00			750,000.00	1,154,000.00
Non-Uniform and Fire Department Server Replacement Project	3	150,000.00			7,200.00			142,800.00	
Replacement of Computer Equipment, Firewalls, and		-							
other Technology	4	150,000.00			7,200.00			142,800.00	
Accumulated Sick & Vacation Leave	5	2,302,510.00						302,510.00	2,000,000.00
Sewer Infrastructure Equipment and Repair	6	3,214,200.00			160,710.00			3,053,490.00	
Repairs to Buildings and Grounds	7	1,500,000.00			24,000.00			476,000.00	1,000,000.00
Road Repair Capital for NJDOT Grants	8	394,400.00						394,400.00	
Preliminary Expense Money/Capital Matching	9	300,000.00			300,000.00				
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	**XXXXX**	11,402,662.97	201,752.97	-	546,910.00	-	1,000,000.00	5,500,000.00	4,154,000.00

CAPITAL BUDGET (Current Year Action)
2026

Local Unit TOWNSHIP OF WEST ORANGE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

CAPITAL BUDGET (Current Year Action)
2026

Local Unit TOWNSHIP OF WEST ORANGE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
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		-							
TOTAL - ALL PROJECTS	**XXXXX**	11,402,662.97	201,752.97	-	546,910.00	-	1,000,000.00	5,500,000.00	4,154,000.00

Sheet 40b - Totals

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

Local Unit TOWNSHIP OF WEST ORANGE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
Completion of the OSPAC Improvement Project - Ordinance Passed	1	1,451,752.97							
Acquisition of Vehicles and Heavy Equipment	2	1,939,800.00							
Non-Uniform and Fire Department Server Replacement Project	3	150,000.00							
Replacement of Computer Equipment, Firewalls, and	0	-							
other Technology	4	150,000.00							
Accumulated Sick & Vacation Leave	5	2,302,510.00							
Sewer Infrastructure Equipment and Repair	6	3,214,200.00							
Repairs to Buildings and Grounds	7	1,500,000.00							
Road Repair Capital for NJDOT Grants	8	394,400.00							
Preliminary Expense Money/Capital Matching	9	300,000.00							
0	0	-							
0	0	-							
0	0	-							
0	0	-							
0	0	-							
0	0	-							
0	0	-							
0	0	-							
TOTAL - THIS PAGE	**XXXXX**	11,402,662.97	**XXXXXXXXXX**	-	-	-	-	-	-

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

Local Unit TOWNSHIP OF WEST ORANGE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
0	0	-							
0	0	-							
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TOTAL - THIS PAGE	**XXXXX**	-	**XXXXXXXXXX**	-	-	-	-	-	-

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

Local Unit TOWNSHIP OF WEST ORANGE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
0	0	-							
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TOTAL - ALL PROJECTS	**XXXXX**	11,402,662.97	**XXXXXXXXXX**	-	-	-	-	-	-

Sheet 40c - Totals

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

Local Unit TOWNSHIP OF WEST ORANGE

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2026	 3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	 7b Self Liquidating	 7c Assessment	 7d School
Completion of the OSPAC Improvement Project - Ordinance Passed	1,451,752.97			72,587.65						
Acquisition of Vehicles and Heavy Equipment	1,939,800.00			96,990.00						
Non-Uniform and Fire Department Server Replacement Project	150,000.00			7,500.00						
Replacement of Computer Equipment, Firewalls, and	-			-						
other Technology	150,000.00			7,500.00						
Accumulated Sick & Vacation Leave	2,302,510.00			115,125.50						
Sewer Infrastructure Equipment and Repair	3,214,200.00			160,710.00						
Repairs to Buildings and Grounds	1,500,000.00			75,000.00						
Road Repair Capital for NJDOT Grants	394,400.00			19,720.00						
Preliminary Expense Money/Capital Matching	300,000.00			15,000.00						
0	-			-						
0	-			-						
0	-			-						
0	-			-						
0	-			-						
0	-			-						
0	-			-						
0	-			-						
TOTAL - THIS PAGE	11,402,662.97	-	-	570,133.15	-	-	-	-	-	-

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

Local Unit TOWNSHIP OF WEST ORANGE

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2026	 3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	 7b Self Liquidating	 7c Assessment	 7d School
0	-			-						
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TOTAL - THIS PAGE	-	-	-	-	-	-	-	-	-	-

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

Local Unit TOWNSHIP OF WEST ORANGE

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2026	3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	7b Self Liquidating	7c Assessment	7d School
0	-			-						
0	-			-						
0	-			-						
0	-			-						
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0	-			-						
0	-			-						
0	-			-						
0	-			-						
0	-			-						
TOTAL - ALL PROJECTS	11,402,662.97	-	-	570,133.15	-	-	-	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2026

RESOLUTION 320-26

Be it Resolved by the **COUNCIL MEMBERS** of the **TOWNSHIP**
of **WEST ORANGE**, County of **ESSEX** 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) $ 70,905,006.70 (Item 2 below) for municipal purposes, and
(b) $ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
(c) $ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
(d) $ 547,993.09 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
(e) $ - (Sheet 44) Arts and Culture Trust Fund Levy
(f) $ 3,334,092.29 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

Nays

Abstained

Absent

SUMMARY OF REVENUES

1.	General Revenues			
	Surplus Anticipated		**08-100**	$ 5,758,146.03
	Miscellaneous Revenues Anticipated		**13-099**	$ 28,586,655.89
	Receipts from Delinquent Taxes		**15-499**	$ 3,100,000.00
2.	AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)		**07-190**	$ 70,905,006.70
3.	AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
	Item 6, Sheet 42	**07-195** $ -		
	Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	**07-191** $ -		
	TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			$ -
4.	To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
	Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)		**07-191**	
5.	AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX		**07-192**	$ 3,334,092.29
	Total Revenues		**13-299**	$ 111,683,900.91

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	$ 75,959,597.24
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	$ 10,860,657.19
(g) Cash Deficit	46-885	$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	$ 7,820,074.45
(c) Capital Improvements	44-999	$ 100,000.00
(d) Municipal Debt Service	45-999	$ 12,044,367.00
(e) Deferred Charges - Municipal	46-999	$ 1,852,644.85
(f) Judgments	37-480	$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	$ -
(g) Cash Deficit	46-885	$ -
(k) For Local District School Purposes	29-410	$ -
(m) Reserve for Uncollected Taxes	50-899	$ 3,046,560.18
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	$ 111,683,900.91

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 30th day of November, 2026. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2026 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 30th day of November, 2026, kcarnevale@westorange.org, Clerk

Signature

Sheet 42

TOWNSHIP OF WEST ORANGE **OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Amount to be Raised By Taxation	54-190	547,993.09	547,993.09	547,993.09
Interest Income	54-113			52,284.58
Reserve Funds:	54-101			
Total Trust Fund Revenues:	54-299	547,993.09	547,993.09	600,277.67

APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	Expended 2025 Paid or Charged	Expended 2025 Reserved
Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	54-385-1				-
Other Expenses	54-385-2				-
Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
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				-
Acquisition of Farmland	54-916-2				-
Down Payments on Improvements	54-902-2				-
Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	54-920-2				xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Interest on Bonds	54-930-2				xxxxxxxxxx
Interest on Notes	54-935-2		12,922.60	12,922.60	xxxxxxxxxx
Reserve for Future Use	54-950-2	547,993.09	-	-	-
Total Trust Fund Appropriations:	54-499	547,993.09	12,922.60	12,922.60	-

Summary of Program

Year Referendum Passed/Implemented:		11/6/2001 *(Date)*
Rate Assessed:	$	0.0050
Total Tax Collected to date:	$	5,172,985.22
Total Expended to date:	$	2,159,607.70
Total Acreage Preserved to date:		17.228 *(Acres)*
Recreation land preserved in 2025:		0.000 *(Acres)*
Farmland preserved in 2025:		0.000 *(Acres)*

TOWNSHIP OF WEST ORANGE **ARTS AND CULTURE TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Amount to be Raised By Taxation	56-190			
Reserve Funds:	56-101			
Total Trust Fund Revenues:	56-299	-	-	-

APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	Expended 2025 Paid or Charged	Expended 2025 Reserved
xxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					-
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					-
					-
					-
					-
					-
Total Trust Fund Appropriations:	56-499	-	-	-	-

Summary of Program

Year Referendum Passed/Implemented: *(Date)*

Rate Assessed: $

Total Tax Collected to date: $

Total Expended to date: $

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

Contracting Unit: **TOWNSHIP OF WEST ORANGE** Year Ending: December 31, 2025

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

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

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

11/24/2026
Date

kcarnevale@westorange.org
Clerk of the Governing Body