

2023 MUNICIPAL BUDGET

Municipal Budget of the _____ Borough of Hightstown Borough, County of Mercer for the Fiscal Year 2023

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

2nd day of October, 2023

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 10th day of October, 2023

DocuSigned by:
Margaret Riggio
Clerk
156 Bank Street
Address
Hightstown, NJ 08520
Address
609-490-5100
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 6th day of October, 2023

DocuSigned by:
Arnold Stankiewicz
Registered Municipal Accountant
Freehold New Jersey 07728
Address
36 West Main Street Suite 303
Address
732-780-2600
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 6th day of October, 2023

DocuSigned by:
George Lang
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: 10/11/2023

By: Christine M. Zapicchi
F0E00D104570409... DS
CMZ

Local Examination? Yes
 No X

SECTION 2 - UPON ADOPTION FOR YEAR 2023

RESOLUTION

Be it Resolved by the _____ of the _____ Borough
of Hightstown Borough, County of Mercer 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) \$ 6248066.00 (Item 2 below) for municipal purposes, and
- (b) \$ 0 (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ 0 (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ 0 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 0 (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 0 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

Cicalese
Fowler
Frantz
Gulati
Jackson
Montferrat

Nays

Abstained

Absent

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100		898000.00
Miscellaneous Revenues Anticipated	13-099		1441725.42
Receipts from Delinquent Taxes	15-499		180000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190		6248066.00
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
Item 6, Sheet 42	07-195	0	
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	0	
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			0
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		0
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			
Total Revenues	07-192		0
	13-299		8767791.42

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 5930754.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 810506.00
(g) Cash Deficit	46-885	\$ 0
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 667944.42
(c) Capital Improvements	44-999	\$ 30000.00
(d) Municipal Debt Service	45-999	\$ 778591.00
(e) Deferred Charges - Municipal	46-999	\$ 0
(f) Judgments	37-480	\$ 0
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ 39996.00
(g) Cash Deficit	46-885	\$ 0
(k) For Local District School Purposes	29-410	\$ 0
(m) Reserve for Uncollected Taxes	50-899	\$ 510000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	0
Total Appropriations	34-499	\$ 8767791.42

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 2nd day of October, 2023. 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 2023 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 10th day of October, 2023

DocuSigned by:

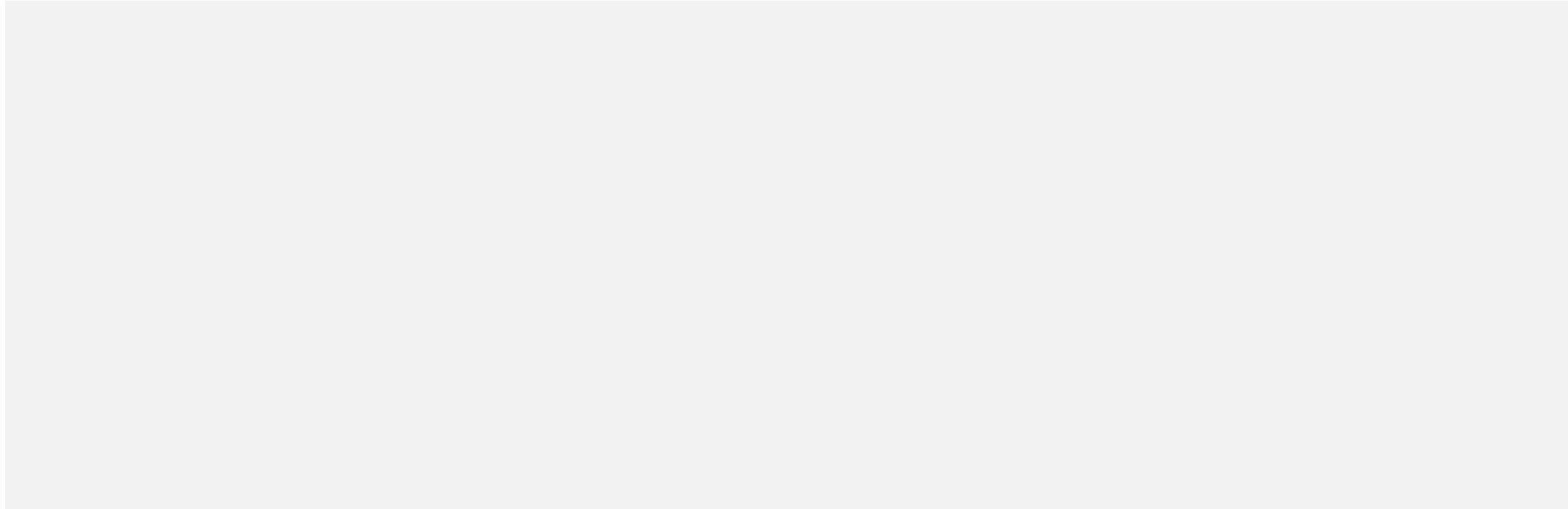
 _____, Clerk
AFD1E68A1409 *Signature*

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

Contracting Unit: Hightstown Borough

Year Ending: December 31, 2022

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.

10/10/2023
Date

DocuSigned by:
Margaret Riggio
Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**
Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- f) In all applicable signature lines, insert the email address of the applicable official.
- g) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division
- h) via the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included).**
Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via
- i) the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**
- j) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- k) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues
- l) (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and
- m) 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

**Information Required for
Municipal Budget Document:**

Municipal Budget Version 2023.3

Responses and Data

Name and County of Municipality
Full Name of Municipality
County of Municipality
Name of Municipality
Type
Governing Body Type
Location
Address
Address
Phone
Fax

Hightstown Borough, Mercer County
BOROUGH OF HIGHTSTOWN
MERCER
HIGHTSTOWN
BOROUGH
COUNCIL MEMBERS
HIGHTSTOWN FIREHOUSE
156 BANK STREET
HIGHTSTOWN NJ 0820
(609) 490-5100
(609) 371-0267

Clerk
Tax Collector
Chief Financial Officer
Registered Municipal Accountant
Municipal Attorney

PEGGY RIGGIO
PAM LEWIS
GEORGE J. LANG
GERARD STANKIEWICZ
FREDERICK RAFFETTO, ESQ.

Cert #

C-1824
T-8564
N-227
431

Newspaper

TRENTON TIMES

Date of Introduction
Date of Advertisement
Date of Public Hearing

Day	Month
5th	June
23rd	June
5th	July

Time of Public Hearing

6:30

Net Valuation Taxable Current
Net Valuation Taxable Prior

395,713,300
396,101,192
(387,892)

Budget Year	2023	Budget Year Type:	Calendar Year
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Municipal Code 1104

How many utilities does municipality have?	1
Utility #	Utility Type
Utility 1	Water-Sewer
Utility 2	
Utility 3	
Utility 4	
Utility 5	
Utility 6	
Utility Assessment (Tab 37)	
Utility Assessment (Tab 38)	

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

Capital Impr
of Years
Beginning Year
Ending Year



Date of Original Appt.

9/1/2021

Calendar or State Fiscal

ovement Program

3

2023

2025

2023 Municipal Budget

of the BOROUGH of HIGHTSTOWN County of
 MERCER for the fiscal year 2023.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2023		2022
1. Surplus	898,000.00		820,000.00
2. Total Miscellaneous Revenues	1,441,725.42		1,402,648.99
3. Receipts from Delinquent Taxes	180,000.00		190,000.00
4. a) Local Tax for Municipal Purposes	6,248,066.00		5,821,506.51
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	6,248,066.00		5,821,506.51
Total General Revenues	8,767,791.42		8,234,155.50

Summary of Appropriations	2023 Budget		Final 2022 Budget
1. Operating Expenses: Salaries & Wages	3,051,465.00		2,918,198.00
Other Expenses	3,547,233.42		3,158,850.50
2. Deferred Charges & Other Appropriations	850,502.00		817,006.00
3. Capital Improvements	30,000.00		175,075.00
4. Debt Service (Include for School Purposes)	778,591.00		645,026.00
5. Reserve for Uncollected Taxes	510,000.00		520,000.00
Total General Appropriations	8,767,791.42		8,234,155.50
Total Number of Employees	51		51

2023 Dedicated	Water-Sewer	Utility Budget	
Summary of Revenues	Anticipated		
	2023		2022
1. Surplus	200,000.00		182,000.00
2. Miscellaneous Revenues	3,079,883.00		2,765,893.00
3. Deficit (General Budget)	50,000.00		50,000.00
Total Revenues	3,329,883.00		2,997,893.00
Summary of Appropriations	2023 Budget		Final 2022 Budget
1. Operating Expenses: Salaries & Wages	973,073.00		883,135.00
Other Expenses	1,585,944.00		1,416,434.00
2. Capital Improvements	18,776.00		32,000.00
3. Debt Service	596,590.00		510,824.00
4. Deferred Charges & Other Appropriations	155,500.00		155,500.00
5. Surplus (General Budget)			
Total Appropriations	3,329,883.00		2,997,893.00
Total Number of Employees	14		14

Balance of Outstanding Debt						
		General		Water-Sewer		
Interest		635,937.17		379,516.81		
Principal		3,828,808.57		4,187,195.62		
Outstanding Balance		4,464,745.74		4,566,712.43		

BOROUGH OF HIGHTSTOWN SUMMARY OF 2023 BUDGET

		Future Budget Projections					
Total Budget	8,767,791.42	100.0%	2024	2025	2026	2027	2028
Employee Costs:							
Salaries & Wages							
Sheet 17	3,051,465.00	102.00%	3,112,494.30	3,174,744.19	3,238,239.07	3,303,003.85	3,369,063.93
Sheet 25	-	102.00%	-	-	-	-	-
Total	<u>3,051,465.00</u>		<u>3,112,494.30</u>	<u>3,174,744.19</u>	<u>3,238,239.07</u>	<u>3,303,003.85</u>	<u>3,369,063.93</u>
Social Security							
Sheet 19	140,000.00	102.00%	142,800.00	145,656.00	148,569.12	151,540.50	154,571.31
Pensions etc.							
Sheet 19	191,858.00	102.00%	195,695.16	199,609.06	203,601.24	207,673.27	211,826.73
Sheet 19	423,648.00	105.00%	444,830.40	467,071.92	490,425.52	514,946.79	540,694.13
Sheet 19	-						
Sheet 20	-						
Insurance							
Sheet 14	488,000.00	106.00%	517,280.00	548,316.80	581,215.81	616,088.76	653,054.08
Direct Employee Costs	<u>4,294,971.00</u>	49.0%					
General Liability Insurance							
Sheet 14	-	0.0%					
Debt Service:							
Sheet 27	778,591.00	8.9%					
Reserve for Uncollected Taxes:							
Sheet 29	510,000.00	5.8%					
Capital Funds:							
Sheet 26a	30,000.00	0.3%					
Deferred Charges:							
Sheet 28	-	0.0%					
Grants:							
Sheet 25 (less Salaries & Wages above)	52,677.42	0.6%					
All Other Departmental OE's:							
Various Line Items	3,101,552.00	35.4%	102.00%	3,163,583.04	3,226,854.70	3,291,391.79	3,357,219.63
			Projected Budget Totals	7,576,682.90	7,762,252.67	7,953,442.55	8,150,472.80
				8,353,574.21			

BOROUGH OF HIGHTSTOWN 2023 BUDGET FUNDING

Budget Funding:

Fund Balance	898,000.00
Local Revenues	829,483.00
State Aid	559,565.00
Grants	52,677.42
Delinquent Tax	180,000.00
Local Purpose Tax	6,248,066.00
	8,767,791.42

Ratables	395,713,300
Tax Rate	1.579
Increase	0.109

Project Tax Results

	2023	2024	2025	2026	2027
		25,000.00	50,000.00	75,000.00	100,000.00
		150,000.00	300,000.00	450,000.00	600,000.00
	7,576,682.90	7,587,252.67	7,603,442.55	7,625,472.80	7,653,574.21
	7,576,682.90	7,762,252.67	7,953,442.55	8,150,472.80	8,353,574.21

	403,713,300	411,713,300	419,713,300	427,713,300	435,713,300
	1.877	1.843	1.812	1.783	1.757
	0.298	(0.034)	(0.031)	(0.029)	(0.026)

LEVY CAP CAL

<i>Prior Year</i>	6,248,066.00	7,576,682.90	7,587,252.67	7,603,442.55	7,625,472.80
<i>2%</i>	124,961.32	151,533.66	151,745.05	152,068.85	152,509.46
<i>Debt Service & Health</i>	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00
<i>Ratables Added</i>	14,000.00	15,000.00	16,000.00	17,000.00	18,000.00
<i>CAP Max</i>	6,532,027.32	7,888,216.56	7,899,997.72	7,917,511.40	7,940,982.26
<i>Over / (Under) CAP</i>	1,044,655.58	(300,963.89)	(296,555.17)	(292,038.60)	(287,408.05)

COMPARISON OF REVENUES & APPROPRIATIONS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
REVENUES				
Surplus	898,000.00	820,000.00	78,000.00	9.51%
Local	829,483.00	847,629.00	(18,146.00)	-2.14%
State Aid	559,565.00	529,817.00	29,748.00	5.61%
State & Federal Grants	52,677.42	25,202.99	27,474.43	109.01%
Delinquent Tax	180,000.00	190,000.00	(10,000.00)	-5.26%
Local Purpose Tax	6,248,066.00	5,821,506.51	426,559.49	7.33%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	<u>8,767,791.42</u>	<u>8,234,155.50</u>	<u>533,635.92</u>	6.48%
APPROPRIATIONS				
Salaries & Wages	3,051,465.00	2,929,698.00	121,767.00	4.16%
Other Expenses	3,494,556.00	3,122,147.51	372,408.49	11.93%
Statutory & Deferred Charges	850,502.00	817,006.00	33,496.00	4.10%
State & Federal Grants	52,677.42	25,202.99	27,474.43	109.01%
Capital (without grants)	30,000.00	175,075.00	(145,075.00)	-82.86%
Debt Service	778,591.00	645,026.00	133,565.00	20.71%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	510,000.00	520,000.00	(10,000.00)	-1.92%
TOTAL APPROPRIATIONS	<u>8,767,791.42</u>	<u>8,234,155.50</u>	<u>533,635.92</u>	0.064808
Adopted Emergencies				

LOCAL TAX LEVY AND ASSESSED VALUES

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
Local Purpose Tax Levy (only)	6,248,066.00	5,821,506.51	426,559.49	7.33%
Local Tax Rate	1.5789	1.4700	0.1089	7.41%
Assessed Valuation	395,713,300	396,101,192	(387,892)	-0.10%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP @ 0.5%	CAP COLA	6,300,601.31 MAX	6,248,066.00 ACTUAL
CAP Base from Prior Year	6,408,446.00	6,408,446.00	(52,535.31)	+ OR ()
Rate Applied	0.50%	3.50%		
Allowable CAP	6,440,488.23	6,632,741.61	Must be zero or () to Introduce Budget	
Additions:				
See Sheet 3b	179,974.20	179,974.20		
Other				
Total CAP Allowable	6,620,462.43	6,812,715.81		
Budget Expenditures Sheet 19	6,741,260.00	6,741,260.00		
Remaining or (Excess)	<u>(120,797.57)</u>	<u>71,455.81</u>		

CONDITION OF SURPLUS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>
Available	1,388,658.40	1,374,868.09	13,790.31
Used to Fund Budget	898,000.00	820,000.00	78,000.00
Remaining Balance	490,658.40	554,868.09	(64,209.69)

% OF TAX COLLECTION

	<u>CURRENT</u>	<u>PRIOR</u>	<u>CHANGE</u>
Actual Percentage of Collection			0.00%
Used for Reserve for Taxes	97.34%		97.34%
Remaining	-97.34%	0.00%	-97.34%

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2023 MUNICIPAL BUDGET**

		YEAR 2023	YEAR 2022
1	Total General Appropriations for 2023 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	8,257,791.42	XXXXXXXXXXXX
2	Local District School Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
3	Regional School District Tax		9,581,719.00
	Actual		
	Estimate	9,677,898.00	XXXXXXXXXXXX
4	Regional High School Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
5	County Tax		3,150,787.05
	Actual		
	Estimate	3,300,000.00	XXXXXXXXXXXX
6	Special District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
7	Municipal Open Space		
	Actual		
	Estimate		XXXXXXXXXXXX
8	Municipal Arts and Culture		
	Actual		
	Estimate		XXXXXXXXXXXX
9	Total General Appropriations & Other Taxes	21,235,689.42	
10	Less: Total Anticipated Revenues from 2023 in Municipal Budget (Item 5)	2,519,725.42	
11	Cash Required from 2023 to Support Local Municipal Budget and Other Taxes	18,715,964.00	
12	Amount of Item 11 divided by 97.34%		
	equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	19,225,964.00	
<u>Analysis of Item 12:</u>			
	Local School District Tax (Line 2 Above)	-	
	Regional School District Tax (Line 3 Above)	9,677,898.00	
	Regional High School Tax (Line 4 Above)	-	
	County Tax (Line 5 Above)	3,300,000.00	
	Special District Tax (Line 6 Above)	-	
	Municipal Open Space Tax (Line 7 Above)	-	
	Municipal Arts and Culture Tax (Line 8 Above)	-	
	Tax in Local Municipal Budget	6,248,066.00	
	Total Amount (Line 12)	19,225,964.00	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	510,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>			
	Item 1 - Total General Appropriations	8,257,791.42	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	510,000.00	
	Subtotal	8,767,791.42	
	Less: Item 10 - Total Anticipated Revenues	2,519,725.42	
	Amount to Be Raised by Taxation in Municipal Budget	6,248,066.00	

Local Tax for Municipal Purpose	6,248,066.00
Addition to Local District School Tax	
Minimum Library Tax	

2023 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2023 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF HIGHTSTOWN

COUNTY: MERCER

<u>SUSAN BLUTH</u> Mayor's Name	<u>December 31, 2026</u> Term Expires
------------------------------------	--

Municipal Officials	
<u>PEGGY RIGGIO</u> Municipal Clerk	{ <u>9/1/2021</u> Date of Orig. Appt.
<u>PAM LEWIS</u> Tax Collector	
<u>GEORGE J. LANG</u> Chief Financial Officer	<u>C-1824</u> Cert. No.
<u>GERARD STANKIEWICZ</u> Registered Municipal Accountant	<u>T-8564</u> Cert. No.
<u>FREDERICK RAFFETTO, ESQ.</u> Municipal Attorney	<u>N-227</u> Cert. No.
_____ _____	<u>431</u> Lic. No.

Official Mailing Address of Municipality

HIGHTSTOWN FIREHOUSE
156 BANK STREET
HIGHTSTOWN NJ 0820

Fax #: (609) 371-0267

Governing Body Members	
Name	Term Expires
<u>JOSHUA JACKSON</u>	<u>12/31/2025</u>
<u>JOE CICALEASE</u>	<u>12/31/2023</u>
<u>CRISTINA FOWLER</u>	<u>12/31/2023</u>
<u>TODD FRANTZ</u>	<u>12/31/2025</u>
<u>JEET GULATI</u>	<u>11/7/2023</u>
<u>FRED MONFERRAT</u>	<u>12/31/2024</u>
_____	_____
_____	_____
_____	_____

2023 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of HIGHTSTOWN, County of MERCER for the Fiscal Year 2023.

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

5th day of June, 2023
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 5th day of June, 2023

PRiggio@hightstownborough.com

Clerk

156 BANK STREET

Address

HIGHTSTOWN NJ 0820

Address

(609) 490-5100

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 5th day of June, 2023

gstank@sklein-cpa.com

Registered Municipal Accountant

36 WEST MAIN ST., SUITE 301

Address

FREEHOLD, NEW JERSEY 07728-2291

Address

(732) 780-2600

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 5th day of June, 2023

cfo@hightstownborough.com

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: _____, 2023

By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of HIGHTSTOWN, County of MERCER for the Fiscal Year 2023

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2023;

Be it Further Resolved, that said Budget be published in the TRENTON TIMES

in the issue of June 23rd, 2023

The Governing Body of the BOROUGH of HIGHTSTOWN does hereby approve the following as the Budget for the year 2023:

RECORDED VOTE

(Insert Last Name)

Ayes

CICALESE
FRANTZ
FOWLER
GULATI
JACKSON
MONTFERRAT

Nays

NONE

Abstained

NONE

Absent

NONE

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of HIGHTSTOWN, County of MERCER, on June 5th, 2023.

A Hearing on the Budget and Tax Resolution will be held at HIGHTSTOWN FIREHOUSE, on July 5th, 2023 at 6:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2023 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2023
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXXXX
1. Appropriations within "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}		6,741,260.00
2. Appropriations excluded from "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		1,516,531.42
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		1,516,531.42
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	97.34% Percent of Tax Collections	510,000.00
Building Aid Allowance 2023 - \$ 		
for Schools-State Aid 2022 - \$ 		8,767,791.42
4. Total General Appropriations (Item 9, Sheet 29)		8,767,791.42
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		2,519,725.42
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		6,248,066.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		-
(c) Minimum Library Tax		-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2022 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water-Sewer Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	8,234,155.50	2,997,893.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	8,234,155.50	2,997,893.00	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	7,222,127.33	2,908,013.08	-	-	-	-	-
Reserved	962,027.63	89,841.82	-	-	-	-	-
Unexpended Balances Canceled	50,000.54	38.10	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	8,234,155.50	2,997,893.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2022	8,234,156.00
Cap Base Adjustment:	
Subtotal	8,234,156.00
Exceptions Less:	
Total Other Operations	36,500.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	386,631.00
Total Additional Appropriations	
Total Capital Improvements	175,075.00
Total Debt Service	645,026.00
Transferred to Board of Education	37,275.00
Type I School Debt	
Total Public & Private Programs	25,203.00
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	520,000.00
Total Exceptions	1,825,710.00
Amount on Which CAP is Applied	6,408,446.00
<u>2.5%</u> CAP	160,211.15
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	6,568,657.15

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		6,568,657.15
Additions:		
New Construction (Assessor Certification)		6,410.67
2021 Cap Bank Utilized		112,940.45
2022 Cap Bank Utilized		60,623.08
Total Additions		179,974.20
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	<u>6,748,631.35</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	<u>64,084.46</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>6,812,715.81</u>
Total General Appropriations for Municipal Purposes		<u>6,741,260.00</u>
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		<u><u>(71,455.81)</u></u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2023	<u>\$ 882,467.00</u>
--	----------------------

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>180,837.00</u>
-------------------------------------	-------------------

<u>701,630.00</u>

Budgeted Group Insurance - Inside CAP	<u>468,000.00</u>
---------------------------------------	-------------------

Budgeted Group Insurance - Utilities	<u>211,630.00</u>
--------------------------------------	-------------------

Budgeted Group Insurance - Outside CAP	<u>22,000.00</u>
--	------------------

TOTAL	<u><u>701,630.00</u></u>
-------	--------------------------

Instead of receiving Health Benefits, 5 employees have elected an opt-out for 2023. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u>\$ 25,000.00</u>

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	5,821,506.51
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	6,500.00
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>5,815,006.51</u>
Plus 2% CAP Increase	<u>116,300.13</u>
ADJUSTED TAX LEVY	<u>5,931,306.64</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>5,931,306.64</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

5,931,306.64

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	31,000.00
Allowable Pension Obligations Increases	133,252.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	133,565.00
Recycling Tax appropriation	6,500.00
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>304,317.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	

ADJUSTED TAX LEVY

6,235,623.64

Additions:

New Ratables - Increase for new construction	436,100
Prior Year's Local Purpose Tax Rate (per \$100)	<u>1.470</u>
New Ratable Adjustment to Levy	6,410.67
Amounts approved by Referendum	
Levy CAP Bank Applied	58,567.00

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

6,300,601.31

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

6,248,066.00

OVER OR (UNDER) 2% LEVY CAP

(52,535.31)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2020

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2023)	74,757
Amount Used in CY 2023	58,567
Balance to Expire	<u>16,190</u>

2021

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2023 - CY 2024)	
Amount Used in CY 2023	
Balance to Carry Forward (CY 2024)	<u>-</u>

2022

Maximum Allowable Amount to be Raised by Taxation	5,821,507
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2023 - CY 2025)	<u>5,821,507</u>
Amount Used in CY 2023	-
Balance to Carry Forward (CY 2024 - CY2025)	<u>-</u>

2023

Maximum Allowable Amount to be Raised by Taxation	6,300,601
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2024 - CY 2026)	<u>6,248,066</u>
	52,535

Total Levy CAP Bank

52,535

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
1. Surplus Anticipated	08-101	898,000.00	820,000.00	820,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	898,000.00	820,000.00	820,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	7,500.00	7,500.00	7,500.00
Other	08-104	12,000.00	12,000.00	13,490.00
Fees and Permits	08-105	20,600.00	20,600.00	24,232.63
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	195,000.00	175,000.00	200,110.00
Other	08-109			
Interest and Costs on Taxes	08-112	44,000.00	55,700.00	47,871.42
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	41,309.00	30,000.00	41,983.96
Anticipated Utility Operating Surplus	08-114			
Lease of Borough-Owned Property - Cell Tower	08-115	70,000.00	70,000.00	75,496.04

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	390,409.00	370,800.00	410,684.05

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
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	88,000.00	88,000.00	116,312.00
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	88,000.00	88,000.00	116,312.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
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	107,823.00	144,023.00	138,492.67

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
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
Alcohol Education and Rehabilitation Fund	10-501	-	1,105.53	1,105.53
				-
State Body Armor Replacement Fund	10-505	1,252.04	972.07	972.07
				-
				-
				-
Recycling Tonnage Grant	10-569	7,023.44	4,959.84	4,959.84
				-
				-
Clean Communities Grant	10-602	11,401.94	10,165.55	10,165.55
			-	-
				-
Stormwater Mapping Grant		25,000.00		-
				-
Mercer County NJSCA Local Arts Program	12-877	8,000.00	8,000.00	8,000.00
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
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	52,677.42	25,202.99	25,202.99

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	10,000.00	9,400.00	11,810.19
CATV-Franchise Fee	08-117	27,383.00	27,836.00	27,836.60
Verizon Franchise Fee	08-117	27,868.00	29,570.00	29,570.55
Hightstown Housing Authority - Payment of Lieu of Taxes	08-130	30,000.00	30,000.00	34,904.99
Capital Fund Balance	08-228			
The Peddie School School-Gift	08-240	23,000.00	23,000.00	24,000.00
	08-241			
ARP Revenue Loss		125,000.00	125,000.00	125,000.00
			-	

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
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	243,251.00	244,806.00	253,122.33

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
Summary of Revenues	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	898,000.00	820,000.00	820,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Total Section A: Local Revenues	08-001	390,409.00	370,800.00	410,684.05
Total Section B: State Aid Without Offsetting Appropriations	09-001	559,565.00	529,817.00	529,817.13
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	88,000.00	88,000.00	116,312.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	107,823.00	144,023.00	138,492.67
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	52,677.42	25,202.99	25,202.99
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	243,251.00	244,806.00	253,122.33
Total Miscellaneous Revenues	13-099	1,441,725.42	1,402,648.99	1,473,631.17
4. Receipts from Delinquent Taxes	15-499	180,000.00	190,000.00	175,455.33
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	2,519,725.42	2,412,648.99	2,469,086.50
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	6,248,066.00	5,821,506.51	XXXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXXXXX
c) Minimum Library Tax	07-192	-		XXXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	6,248,066.00	5,821,506.51	6,110,518.26
7. Total General Revenues	13-299	8,767,791.42	8,234,155.50	8,579,604.76

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
General Administration	20-100	1	124,750.00	66,734.00		66,734.00	65,079.57	1,654.43
Salaries and Wages	20-100	2	2,075.00	2,300.00		2,300.00	581.50	1,718.50
Other Expenses						-		-
Mayor and Council:	20-110	1	33,400.00	31,400.00		31,400.00	31,399.72	0.28
Salaries and Wages	20-110	2	3,250.00	3,250.00		3,250.00	2,539.00	711.00
Other Expenses						-		-
Municipal Clerk	20-120	1	87,707.00	86,591.00		86,591.00	82,609.56	3,981.44
Salaries and Wages	20-120	2	15,900.00	15,900.00		15,900.00	5,689.76	10,210.24
Other Expenses						-		-
Elections	20-120	1	5,500.00	5,500.00		5,500.00	4,056.98	1,443.02
Other Expenses						-		-
Office Supplies & Paper Products	20-101	2	15,500.00	14,000.00		14,000.00	11,524.90	2,475.10
Other Expenses						-		-
Financial Administration	20-130	1	150,842.00	141,528.00		141,528.00	136,122.31	5,405.69
Salaries and Wages	20-130	2	15,693.79	15,694.00		15,694.00	12,761.28	2,932.72
Other Expenses						-		-
Audit Services	20-135	2	16,000.00	16,000.00		16,000.00	-	16,000.00
Other Expenses						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Grant Writing & Administration						-		-
Other Expenses	20-102	2	10,000.00	10,000.00		10,000.00	7,290.00	2,710.00
Central Computer (Data Processing/Info Tech)						-		-
Salaries and Wages	20-140	1	5,150.00	5,150.00		5,150.00	5,150.00	-
Other Expenses	20-140	2	135,000.00	119,000.00		119,000.00	107,378.80	11,621.20
Collection of Taxes:						-		-
Salaries and Wages	20-145	1	96,872.00	94,400.00		94,400.00	89,362.79	5,037.21
Other Expenses	20-145	2	7,800.00	7,805.00		7,805.00	6,265.01	1,539.99
Assessment of Taxes:						-		-
Salaries and Wages	20-150	1	20,499.00	19,902.00		19,902.00	18,667.61	1,234.39
Other Expenses	20-150	2	7,750.00	7,650.00		7,650.00	7,472.21	177.79
Interest on Tax Appeals						-		-
Other Expenses	20-150	2	100.00	100.00		100.00	-	100.00
Legal Services and Costs						-		-
Other Expenses	20-155	2	122,000.00	95,000.00		120,000.00	115,927.78	4,072.22
Engineering Services and Costs:						-		-
Other Expenses	20-165	2	42,600.00	42,600.00		44,600.00	41,189.75	3,410.25
Historical Commission						-		-
Other Expenses	20-175	2	3,800.00	3,800.00		3,800.00	1,718.19	2,081.81
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Land Use Law (N.J.S.A. 40:55D-1)						-		-
Planning Board:						-		-
Salaries and Wages	21-180	1	30,065.00	29,698.00		30,698.00	29,298.82	1,399.18
Other Expenses	21-180	2	53,775.00	50,525.00		50,525.00	40,032.41	10,492.59
Insurance:						-		-
Insurance Deductibles	23-211	2	3,000.00	3,000.00		3,000.00	2,000.00	1,000.00
Unemployment Insurance	23-225	2	5,000.00	5,000.00		5,000.00	-	5,000.00
General Liability	23-210	2	56,033.00	47,500.00		47,500.00	47,472.12	27.88
Workers Compensation	23-215	2	94,516.00	91,320.00		91,320.00	91,319.80	0.20
						-		-
Employee Group Health	23-220	2	468,000.00	450,000.00		440,000.00	361,829.85	78,170.15
Health Benefit Waiver	23-222	2	20,000.00	20,000.00		20,000.00	-	20,000.00
						-		-
PUBLIC SAFETY FUNCTIONS:						-		-
Police Department						-		-
Salaries and Wages	25-240	1	1,657,004.00	1,628,781.00		1,628,781.00	1,577,905.93	50,875.07
Other Expenses	25-240	2	220,434.21	169,682.51		169,682.51	130,748.21	38,934.30
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS: (Continued)						-		-
Office of Emergency Management						-		-
Salaries and Wages	25-261	1	6,000.00	2,000.00		2,000.00	2,000.00	-
Other Expenses	25-261	2	4,000.00	4,000.00		2,000.00	-	2,000.00
Fire Department						-		-
Other Expenses	25-265	2	114,600.00	91,100.00		91,100.00	86,863.37	4,236.63
Aid to Fire Department						-		-
Other Expenses	25-255	2				-		-
Uniform Fire Safety Act (P.L. 1983, Ch. 383):						-		-
Salaries and Wages	25-265	1	14,000.00	14,000.00		14,000.00	10,261.60	3,738.40
Other Expenses	25-265	2	15,500.00	15,095.00		15,095.00	11,589.46	3,505.54
First Aid Organization						-		-
Other Expenses	25-255	2	31,300.00	37,800.00		37,800.00	36,402.73	1,397.27
Municipal Prosecutor						-		-
Other Expenses	25-275	2	14,400.00	14,400.00		14,400.00	-	14,400.00
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS:						-		-
Streets and Roads Maintenance:						-		-
Salaries and Wages	26-290	1	250,000.00	230,000.00		230,000.00	194,784.80	35,215.20
Other Expenses	26-290	2	97,300.00	98,800.00		98,800.00	44,549.16	54,250.84
Snow Removal						-		-
Salaries and Wages	26-291	1	4,000.00	4,000.00		4,000.00	-	4,000.00
Other Expenses	26-291	2	7,000.00	5,000.00		5,000.00	-	5,000.00
Sanitation/Solid Waste Collection:						-		-
Salaries and Wages	26-305	1	68,000.00	68,000.00		68,000.00	61,881.90	6,118.10
Other Expenses	26-305	2	63,200.00	68,500.00		68,500.00	51,624.01	16,875.99
Public Buildings and Grounds:						-		-
Salaries and Wages	26-310	1	45,300.00	45,300.00		45,300.00	43,282.04	2,017.96
Other Expenses	26-310	2	172,825.00	173,425.00		173,425.00	172,265.65	1,159.35
Recycling:						-		-
Salaries and Wages	26-300	1	102,500.00	102,500.00		102,500.00	94,595.17	7,904.83
Other Expenses	26-300	2	164,358.00	158,800.00		158,800.00	143,150.45	15,649.55
Vehicle Maintenance						-		-
Other Expenses	26-315	2	37,000.00	35,000.00		35,000.00	24,696.69	10,303.31
Community/Condominium Services Act:						-		-
Other Expenses	26-325	2	44,000.00	42,000.00		42,000.00	-	42,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES:						-		-
Board of Health						-		-
Salaries and Wages	27-330	1	69,969.00	67,605.00		67,605.00	61,003.96	6,601.04
Other Expenses	27-330	2	13,959.00	13,950.00		13,950.00	5,843.09	8,106.91
Environmental Commission (NJS 40:56A-1)						-		-
Other Expenses	27-335	2	5,770.00	5,770.00		5,770.00	5,051.25	718.75
						-		-
PARKS AND RECREATION:						-		-
Maintenance of Parks:						-		-
Salaries and Wages	28-375	1	38,500.00	38,500.00		38,500.00	36,218.38	2,281.62
Other Expenses	28-375	2	5,200.00	5,100.00		5,100.00	5,100.00	-
Recreation & Open Space (Parks Commission)						-		-
Salaries and Wages	28-370	1	10,000.00	10,000.00		17,500.00	17,237.50	262.50
Other Expenses	28-370	2	23,675.00	23,675.00		16,175.00	1,063.83	15,111.17
Cultural Arts Commission						-		-
Other Expenses	28-374	2	4,000.00	4,000.00		4,000.00	225.00	3,775.00
MUNICIPAL COURT						-		-
Salaries and Wages	43-490	1	34,451.00	33,447.00		33,447.00	33,409.48	37.52
Other Expenses	43-490	2	195,000.00	195,000.00		195,000.00	166,151.85	28,848.15
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	136,690.00	134,651.00		136,651.00	131,400.64	5,250.36
Other Expenses	22-195	2	8,025.00	8,025.00		8,025.00	3,825.07	4,199.93
Housing Code Enforcement						-		-
Salaries and Wages	22-196	1	60,266.00	58,511.00		59,511.00	57,153.26	2,357.74
Other Expenses	22-196	2	3,400.00	3,400.00		3,400.00	2,473.40	926.60
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Accumulated Sick & Vacation						-		-
Other Expenses	30-415	2	65,000.00	65,000.00		65,000.00	65,000.00	-
Celebration of Public Events						-		-
Other Expenses	30-420	2	7,850.00	2,850.00		2,850.00	1,830.95	1,019.05
Postage and Shipping Charges						-		-
Other Expenses	30-429	2	9,800.00	9,800.00		9,800.00	9,793.51	6.49
						-		-
UTILITY EXPENSE & BULK PURCHASES:						-		-
Gasoline & Diesel Fuel	31-447	2	84,500.00	84,500.00		84,500.00	72,501.99	11,998.01
Electricity	31-430	2	40,000.00	36,000.00		36,000.00	27,154.36	8,845.64
Telephone	31-440	2	40,400.00	37,400.00		40,400.00	37,022.00	3,378.00
Natural Gas	31-446	2	18,000.00	14,000.00		15,500.00	15,311.49	188.51
Street Lighting	31-435	2	31,000.00	28,000.00		29,500.00	29,026.18	473.82
						-		-
LANDFILL/SOLID WASTE DISPOSAL COSTS:						-		-
Landfill Disposal Costs						-		-
Other Expenses	32-465	2	240,000.00	240,000.00		215,000.00	184,805.47	30,194.53
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations (Item 8(A)) within "CAPS"	34-199		5,930,754.00	5,628,714.51	-	5,628,714.51	4,979,943.55	648,770.96
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		5,930,754.00	5,628,714.51	-	5,628,714.51	4,979,943.55	648,770.96
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	3,051,465.00	2,918,198.00	-	2,929,698.00	2,782,882.02	146,815.98
Other Expenses (Including Contingent)	34-201	2	2,879,289.00	2,710,516.51	-	2,699,016.51	2,197,061.53	501,954.98

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Anticipated Deficit Water-Sewer Utility	46-861	2	50,000.00	50,000.00	XXXXXXXXXX	50,000.00		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				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		191,858.00	185,409.00		185,409.00	172,165.00	13,244.00
Social Security System (O.A.S.I.)	36-472		140,000.00	130,000.00		130,000.00	125,047.53	4,952.47
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		423,648.00	409,322.00		409,322.00	409,322.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		5,000.00	5,000.00		5,000.00	-	5,000.00
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		810,506.00	779,731.00	-	779,731.00	706,534.53	23,196.47
(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		6,741,260.00	6,408,445.51	-	6,408,445.51	5,686,478.08	671,967.43

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Length of Service Award Program (LOSAP)						-		-
Other Expenses	25-286	2	30,000.00	30,000.00		30,000.00	-	30,000.00
						-		-
Recycling Tax (P.L. 2007, C.311)	32-465	2	6,500.00	6,500.00		6,500.00	5,273.25	1,226.75
Employee Group Health	23-221	2	22,000.00			-		-
Workers Compensation	23-215	2	3,653.00			-		-
						-		-
Police and Firemens Retirement System	36-475	2	75,162.00			-		-
						-		-
						-		-
						-		-
						-		-
Public Employees' Retirement System	36-471	2	49,210.00			-		-
Recycling	26-305	2	8,142.00			-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		194,667.00	36,500.00	-	36,500.00	5,273.25	31,226.75

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Senior Citizens-Program Service Center						-		-
Other Expenses	42-111	2	43,952.00	25,000.00		25,000.00	6,588.15	18,411.85
Dispatch Services-East Windsor Township						-		-
Other Expenses	42-115	2	202,067.00	198,596.00		198,596.00	-	198,596.00
Senior Citizens-Transportation	42-117	2	2,180.00	2,180.00		2,180.00	-	2,180.00
Health Services-West Windsor Township						-		-
Salaries and Wages	42-114	2	31,176.00	31,176.00		31,176.00	31,176.00	-
Other Expenses	42-114	2	23,959.00	23,959.00		23,959.00	23,759.00	200.00
Emergency Medical Services						-		-
Other Expenses	42-119	2	40,000.00	40,000.00		40,000.00	40,000.00	-
Landfill Disposal Costs(Roosevelt)						-		-
Other Expenses	42-107	2	35,456.00	38,000.00		38,000.00	31,629.92	6,370.08
Mercer County EMS Dispatch	42-115	2	4,810.00	4,720.00		4,720.00	4,720.00	-
Vehicle Maintenance Services	42-119	2	19,000.00	15,000.00		15,000.00	13,236.56	1,763.44
Manalapan - Animal Control		2	18,000.00	8,000.00		8,000.00	6,325.00	1,675.00
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		420,600.00	386,631.00	-	386,631.00	157,434.63	229,196.37

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
						-	-	-
Alcohol Education and Rehabilitation Fund	41-501	2		1,105.53		1,105.53	1,105.53	-
						-	-	-
						-	-	-
Recycling Tonnage Grant	41-569	2	7,023.44	4,959.84		4,959.84	4,959.84	-
						-	-	-
Clean Communities Grant	41-602	2	11,401.94	10,165.55		10,165.55	10,165.55	-
	41-857	2		-		-	-	-
	41-693	2				-	-	-
NJ Body Worn Camera Grant	41-502	2		-		-	-	-
Mercer County NJSCA Local Arts Program	41-877	2	8,000.00	8,000.00		8,000.00	8,000.00	-
	41-878	2				-	-	-
	41-879	2				-	-	-
Body Armor State Grant	41-505	2	1,252.04	972.07		972.07	972.07	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS" (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		52,677.42	25,202.99	-	25,202.99	25,202.99	-
Total Operations - Excluded from "CAPS"	34-305		667,944.42	448,333.99	-	448,333.99	187,910.87	260,423.12
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	667,944.42	448,333.99	-	448,333.99	187,910.87	260,423.12

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(C) Capital Improvements - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		30,000.00	175,075.00	-	175,075.00	145,437.92	29,637.08

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		480,000.00	480,000.00		480,000.00	480,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		76,750.00			-		XXXXXXXXXX
Interest on Bonds	45-930		127,200.00	151,200.00		151,200.00	151,200.00	XXXXXXXXXX
Interest on Notes	45-935		84,715.00	3,900.00		3,900.00	3,900.00	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Dam Restoration Loan	45-940		9,926.00	9,926.00		9,926.00	9,925.46	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.	29-405		39,996.00	37,275.00	XXXXXXXXXX	37,275.00	37,275.00	XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		1,516,531.42	1,305,709.99	-	1,305,709.99	1,015,649.25	290,060.20

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		1,516,531.42	1,305,709.99	-	1,305,709.99	1,015,649.25	290,060.20
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		8,257,791.42	7,714,155.50	-	7,714,155.50	6,702,127.33	962,027.63
(M) Reserve for Uncollected Taxes	50-899		510,000.00	520,000.00	XXXXXXXXXX	520,000.00	520,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		8,767,791.42	8,234,155.50	-	8,234,155.50	7,222,127.33	962,027.63

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	6,741,260.00	6,408,445.51	-	6,408,445.51	5,686,478.08	671,967.43
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	194,667.00	36,500.00	-	36,500.00	5,273.25	31,226.75
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	420,600.00	386,631.00	-	386,631.00	157,434.63	229,196.37
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	52,677.42	25,202.99	-	25,202.99	25,202.99	-
Total Operations Excluded from "CAPS"	34-305	667,944.42	448,333.99	-	448,333.99	187,910.87	260,423.12
(C) Capital Improvements	44-999	30,000.00	175,075.00	-	175,075.00	145,437.92	29,637.08
(D) Municipal Debt Service	45-999	778,591.00	645,026.00	-	645,026.00	645,025.46	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	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	39,996.00	37,275.00	XXXXXXXXXX	37,275.00	37,275.00	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	510,000.00	520,000.00	XXXXXXXXXX	520,000.00	520,000.00	XXXXXXXXXX
Total General Appropriations	34-499	8,767,791.42	8,234,155.50	-	8,234,155.50	7,222,127.33	962,027.63

DEDICATED WATER-SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER-SEWER UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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	18,776.00	32,000.00	XXXXXXXXXX	32,000.00	32,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	175,000.00	175,000.00		175,000.00	175,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	6,324.00			-		XXXXXXXXXX
Interest on Bonds	55-522	36,545.00	43,554.00		43,554.00	43,553.95	XXXXXXXXXX
Interest on Notes	55-523	56,740.00	3,400.00		3,400.00	3,366.08	XXXXXXXXXX
Wastewater and Water Supply Loans		321,981.00	288,870.00		288,870.00	288,865.87	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER-SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER-SEWER UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	79,500.00	79,500.00		79,500.00	79,500.00	-
Social Security System (O.A.S.I.)	55-541	74,000.00	74,000.00		74,000.00	70,960.19	3,039.81
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	2,000.00	2,000.00		2,000.00	-	2,000.00
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL WATER-SEWER UTILITY APPROPRIATION	55-599	3,329,883.00	2,997,893.00	-	2,997,893.00	2,908,013.08	89,841.82

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
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 2023 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: Housing and Community Development Act of 1974; Recycling Program (PL 1981 c278 Amended by PL 1987, c102); Parking Offenses Adjudication Act, Borough Taxpayer Subdivision and Site Plan; Developer's Escrow Fund (NJSA 40:55D-53.1); Disposal of Forfeited Property (PL 1986, C135); 3rd Party: Plumbing and Electrical Inspections Construction Code Fees NJSA 52:27D-126a and NJAC 5:23-4.17;Municipal Public Defender P.L. 1997 c.256; Acceptance of Bequests/Gifts NJS 40A:5-29; Accumulated Absences N.J.A.C. 5:30-15; Body Armor Donations N.J.S.A. 40A:5-29; Workers Compensation Insurance Fund (N.J.S.A. 40A:10-13); Developers Donations N.J.S.A. 40A:5-29; Uniform Fire Safety Act Penalty Monies (NJSA 52:27D-192 et seq); Tree Planting Program; Donations N.J.S.A. 40A:5-29; Memorial; Parade Donations N.J.S.A. 40A:5-29; Small Cities: Revolving Loan Fund; Regional Contributions Agreement; Storm Recovery Trust Fund P.L. 2001, c.138; Animal Welfare Donations;N.J.S.A. 40A:5-29; Police K9 Unit Donations N.J.S.A. 40A:5-29; Hightstown Skatepark Donations N.J.S.A. 40A:5-29; Borough Fair Donations N.J.S.A. 40A:5-29;Green Machine Street Sweeper Donations N.J.S.A. 40A:5-29; Pedal Boat Donations N.J.S.A. 40A:5-29; Hightstown Memorial Park-Peddie Lake Bridge Donations N.J.S.A. 40A:5-29; Recreation Donations N.J.S.A. 40A:5-29; Developer Fees - Housing Trust Funds PL 1985

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

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2022

ASSETS		
Cash and Investments	1110100	4,099,353.22
Due from State of N.J.(c. 20, P.L. 1961)	1111000	101.37
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXXXX
Taxes Receivable	1110300	224,823.29
Tax Title Lien Receivable	1110400	233,865.92
Property Acquired by Tax Title Lien Liquidation	1110500	
Other Receivables	1110600	177,330.13
Deferred Charges Required to be in 2023 Budget	1110700	-
Deferred Charges Required to be in Budgets Subsequent to 2023	1110800	-
Total Assets	1110900	4,735,473.93
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	2,710,796.19
Reserves for Receivables	2110200	636,019.34
Surplus	2110300	1,388,658.40
Total Liabilities, Reserves and Surplus	XXXXXX	4,735,473.93

School Tax Levy Unpaid	2220170	
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	-

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

		YEAR 2022	YEAR 2021
Surplus Balance, January 1	2310100	1,374,868.09	1,418,712.88
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Current Taxes:*(Percentage Collected 2022: 98.62%, 2021: 98.93%)	2310200	18,327,185.11	17,724,330.08
Delinquent Taxes	2310300	175,455.33	197,142.06
Other Revenues and Additions to Income	2310400	2,092,620.14	1,938,162.77
Total Funds	2310500	21,970,128.67	21,278,347.79
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	2310600	7,664,154.96	7,592,054.49
School Taxes (Including Local and Regional)	2310700	9,581,719.00	9,280,152.00
County Taxes (Including Added Tax Amounts)	2310800	3,154,947.85	3,027,232.46
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	180,648.46	4,040.75
Total Expenditures and Tax Requirements	2311100	20,581,470.27	19,903,479.70
Less: Expenditures to be Raised by Future Taxes	2311200	-	
Total Adjusted Expenditures and Tax Requirements	2311300	20,581,470.27	19,903,479.70
Surplus Balance, December 31	2311400	1,388,658.40	1,374,868.09

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2023 Budget

Surplus Balance, December 31	2311500	1,388,658.40
Current Surplus Anticipated in 2023 Budget	2311600	898,000.00
Surplus Balance Remaining	2311700	490,658.40

2023

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

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

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

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

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

3 years. (Population under 10,000)

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

years exceeding minimum time period.

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

**BOROUGH OF HIGHTSTOWN
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Capital Improvement Program sets forth a three-year plan for the Borough of Hightstown.
This tentative plan represents in concept, equipment replacement and infrastructure improvements covering the years 2022-2024.
The projects and purchases listed represent tentative commitments by the Borough Council.
Other desirable projects have not been included where the feasibility is in question or no direct commitment has been made.
The Council will commit to the listed purchases or projects as funds become available.
The commitments listed are subject to change during any current year review by the Borough Council.

CAPITAL BUDGET (Current Year Action) 2023

Local Unit

BOROUGH OF HIGHTSTOWN

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS	
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized		
GENERAL CAPITAL		-								
Improvements to Maxwell Avenue	C-1	855,000.00					621,270.00	233,730.00		
Police Vehicles and Equipment	C-2	419,400.00			5,454.00			108,946.00	305,000.00	
Fire Department Apparatus and Equipment	C-3	1,253,600.00			4,938.00			98,662.00	1,150,000.00	
DPW Vehicles and Equipment	C-4	563,000.00			5,382.00			107,618.00	450,000.00	
First Aid Equipment	C-5	90,500.00			1,454.00			29,046.00	60,000.00	
Administration Copier/Printer	C-6	15,500.00			740.00			14,760.00		
Parks and Recreation Rockybrook Park repairs	C-7	30,500.00			1,454.00			29,046.00		
Environmental Greenway Repairs	C-8	20,500.00			978.00			19,522.00		
Municipal Building	C-9	5,200,000.00							5,200,000.00	
Road Improvements	c-10	1,400,000.00							1,400,000.00	
		-								
		-								
		-								
		-								
		-								
		-								
		-								
TOTAL - THIS PAGE	XXXXX	9,848,000.00	-		-	20,400.00	-	621,270.00	641,330.00	8,565,000.00

CAPITAL BUDGET (Current Year Action) 2023

Local Unit

BOROUGH OF HIGHTSTOWN

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
WATER-SEWER CAPITAL		-							
Water-Sewer Improvements - Maxwell Avenue	WS-1	1,290,000.00						1,290,000.00	
Improvements to Sludge Tank and Drywell	WS-2	1,640,000.00						1,640,000.00	
Replacement of Water-Sewer Lines	WS-3	105,000.00			5,000.00			100,000.00	
Replacement of Lead Line Water Service-Engineer	WS-4	3,100,000.00						100,000.00	3,000,000.00
Acquisition of Generator for Maxwell Avenue Pump Station	WS-5	38,000.00			1,810.00			36,190.00	
Replacement/Upgrade of Water Meters	WS-6	92,000.00			4,390.00			87,610.00	
Water-Sewer Improvements -	WS-7	800,000.00							800,000.00
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	7,065,000.00	-	-	11,200.00	-	-	3,253,800.00	3,800,000.00

CAPITAL BUDGET (Current Year Action) 2023

Local Unit

BOROUGH OF HIGHTSTOWN

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 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	16,913,000.00	-	-	31,600.00	-	621,270.00	3,895,130.00	12,365,000.00

3 YEAR CAPITAL PROGRAM - 2023 to 2025 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF HIGHTSTOWN

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2023	5b 2024	5c 2025	5d	5e	5f
GENERAL CAPITAL		-							
Improvements to Maxwell Avenue	C-1	855,000.00		855,000.00					
Police Vehicles and Equipment	C-2	419,400.00		114,400.00	150,000.00	155,000.00			
Fire Department Apparatus and Equipment	C-3	1,253,600.00		103,600.00	120,000.00	1,030,000.00			
DPW Vehicles and Equipment	C-4	563,000.00		113,000.00	100,000.00	350,000.00			
First Aid Equipment	C-5	90,500.00		30,500.00	30,000.00	30,000.00			
Administration Copier/Printer	C-6	15,500.00		15,500.00					
Parks and Recreation Rockybrook Park repairs	C-7	30,500.00		30,500.00					
Environmental Greenway Repairs	C-8	20,500.00		20,500.00					
Municipal Building	C-9	5,200,000.00			5,200,000.00				
Road Improvements	c-10	1,400,000.00			700,000.00	700,000.00			
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TOTAL - THIS PAGE	XXXXXX	9,848,000.00	XXXXXXXXXX	1,283,000.00	6,300,000.00	2,265,000.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2023 to 2025 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF HIGHTSTOWN

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2023	5b 2024	5c 2025	5d	5e	5f
WATER-SEWER CAPITAL		-							
Water-Sewer Improvements - Maxwell Avenue	WS-1	1,290,000.00		1,290,000.00					
Improvements to Sludge Tank and Drywell	WS-2	1,640,000.00		1,640,000.00					
Replacement of Water-Sewer Lines	WS-3	105,000.00		105,000.00					
Replacement of Lead Line Water Service-Engineer	WS-4	3,100,000.00		100,000.00	1,500,000.00	1,500,000.00			
Acquisition of Generator for Maxwell Avenue Pump Station	WS-5	38,000.00		38,000.00					
Replacement/Upgrade of Water Meters	WS-6	92,000.00		92,000.00					
Water-Sewer Improvements -	WS-7	800,000.00			400,000.00	400,000.00			
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TOTAL - THIS PAGE	XXXXXX	7,065,000.00	XXXXXXXXXX	3,265,000.00	1,900,000.00	1,900,000.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2023 to 2025 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF HIGHTSTOWN

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2023	5b 2024	5c 2025	5d	5e	5f
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TOTAL - ALL PROJECTS	XXXXX	16,913,000.00	XXXXXXXXXX	4,548,000.00	8,200,000.00	4,165,000.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2023 to 2025 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF HIGHTS

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment
GENERAL CAPITAL	-			-					
Improvements to Maxwell Avenue	855,000.00			-		621,270.00	233,730.00		
Police Vehicles and Equipment	419,400.00			20,000.00			399,400.00		
Fire Department Apparatus and Equipment	1,253,600.00			60,000.00			1,193,600.00		
DPW Vehicles and Equipment	563,000.00			27,000.00			536,000.00		
First Aid Equipment	90,500.00			4,500.00			86,000.00		
Administration Copier/Printer	15,500.00			740.00			14,760.00		
Parks and Recreation Rockybrook Park repairs	30,500.00			1,454.00			29,046.00		
Environmental Greenway Repairs	20,500.00			978.00			19,522.00		
Municipal Building	5,200,000.00			170,000.00		1,700,000.00	3,330,000.00		
Road Improvements	1,400,000.00			67,000.00			1,333,000.00		
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TOTAL - THIS PAGE	9,848,000.00	-	-	351,672.00	-	2,321,270.00	7,175,058.00	-	-

3 YEAR CAPITAL PROGRAM - 2023 to 2025 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF HIGHTS

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment
WATER-SEWER CAPITAL	-			-					
Water-Sewer Improvements - Maxwell Avenue	1,290,000.00			-				1,290,000.00	
Improvements to Sludge Tank and Drywell	1,640,000.00			-				1,640,000.00	
Replacement of Water-Sewer Lines	105,000.00			5,000.00				100,000.00	
Replacement of Lead Line Water Service-Engineer	3,100,000.00			-		1,500,000.00		1,600,000.00	
Acquisition of Generator for Maxwell Avenue Pump Station	38,000.00			1,810.00				36,190.00	
Replacement/Upgrade of Water Meters	92,000.00			4,390.00				87,610.00	
Water-Sewer Improvements -	800,000.00			-				800,000.00	
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TOTAL - THIS PAGE	7,065,000.00	-	-	11,200.00	-	1,500,000.00	-	5,553,800.00	-

**3 YEAR CAPITAL PROGRAM - 2023 to 2025
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit BOROUGH OF HIGHTS

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment
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TOTAL - ALL PROJECTS	16,913,000.00	-	-	362,872.00	-	3,821,270.00	7,175,058.00	5,553,800.00	-

SECTION 2 - UPON ADOPTION FOR YEAR 2023

RESOLUTION

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH
of HIGHTSTOWN, County of MERCER 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) \$ 6,248,066.00 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ - (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

CICALESE
FRANTZ
FOWLER
GULATI
JACKSON
MONTFERRAT

Nays

NONE

Abstained

NONE

Absent

NONE

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	898,000.00
Miscellaneous Revenues Anticipated	13-099	\$	1,441,725.42
Receipts from Delinquent Taxes	15-499	\$	180,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	6,248,066.00
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
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 <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
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	\$	-
Total Revenues	13-299	\$	8,767,791.42

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 5,930,754.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 810,506.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 667,944.42
(c) Capital Improvements	44-999	\$ 30,000.00
(d) Municipal Debt Service	45-999	\$ 778,591.00
(e) Deferred Charges - Municipal	46-999	\$ -
(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	\$ 39,996.00
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 510,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 8,767,791.42

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 2nd day of October, 2023. 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 2023 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 3rd day of October, 2023, Priggio@hightstownborough.com, Clerk

Signature

BOROUGH OF HIGHTSTOWN

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2022	APPROPRIATIONS	FCOA	Appropriated		Expended 2022	
		2023	2022				for 2023	for 2022	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:					Payment of Bond Principal	54-920-2				XXXXXXXXXX
					Rate Assessed: \$					Payment of Bond Anticipation Notes and Capital Notes
Total Tax Collected to date: \$										Interest on Bonds
					Total Expended to date: \$					Interest on Notes
Total Acreage Preserved to date: (Acres)										Reserve for Future Use
					Recreation land preserved in 2022: (Acres)					Total Trust Fund Appropriations:
Farmland preserved in 2022: (Acres)										

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

Contracting Unit: **BOROUGH OF HIGHTSTOWN**

Year Ending: December 31, 2022

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.

June 6, 2023
Date

PRiggio@Hightstownborough.com
Clerk of the Governing Body