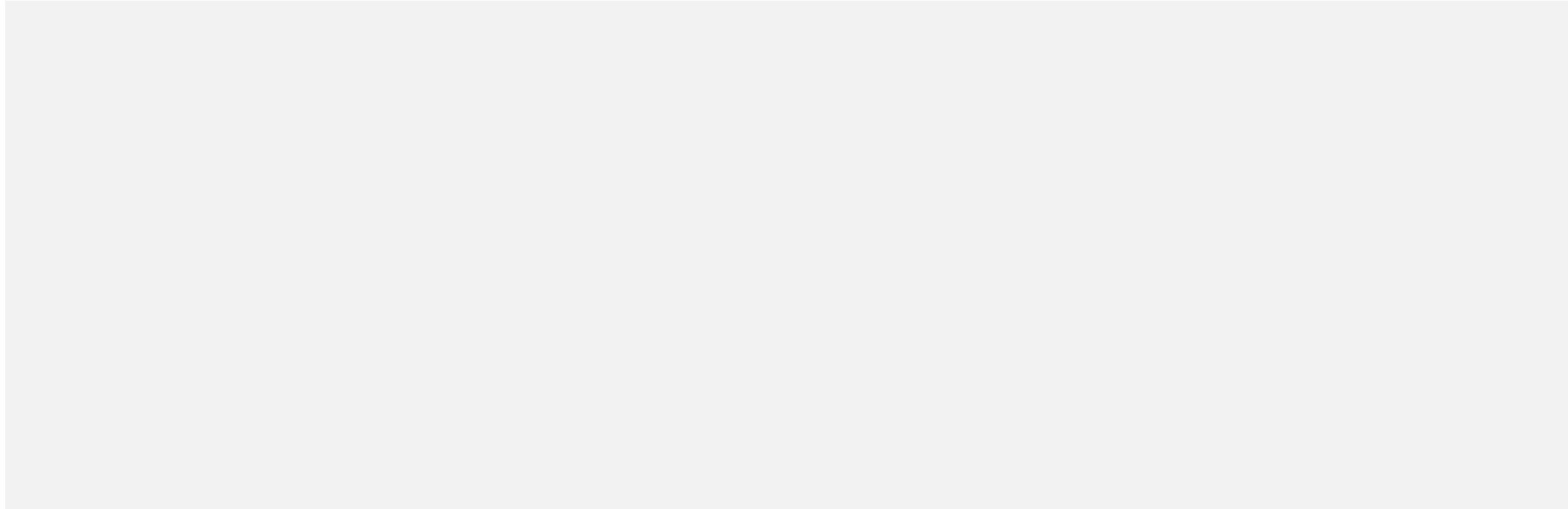


**Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: Hightstown Borough

Year Ending: December 31, 2024

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



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

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

07/11/2025
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 via the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included).**
- h) Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**
- i) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- j) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
 On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- k) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

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

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

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

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

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

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

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

e) **briefly flash rapidly.**

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

f) as the current fund process.

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

PLEASE NOTE:

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

Information Required for Municipal Budget Document:	
Name and County of Municipality	
Full Name of Municipality	
County of Municipality	
Name of Municipality	
Type	
Governing Body Type	
Location	
Address	
Address	
Phone	
Fax	
Clerk	
Tax Collector	
Chief Financial Officer	
Registered Municipal Accountant	
Municipal Attorney	
Newspaper	
Date of Introduction	
Date of Advertisement	
Date of Public Hearing	
Time of Public Hearing	
Net Valuation Taxable Current	
Net Valuation Taxable Prior	

Municipal Budget Version 2025.0

Responses and Data	
Hightstown Borough, Mercer County	
BOROUGH OF HIGHTSTOWN	
MERCER	
HIGHTSTOWN	
BOROUGH	
COUNCIL MEMBERS	
HIGHTSTOWN FIREHOUSE	
156 BANK STREET	
HIGHTSTOWN NJ 08520	
(609) 490-5100	
(609) 371-0267	
	Cert #
Clerk	MARGARET RIGGIO C-1824
Tax Collector	TAMIKIA ROWE T-8626
Chief Financial Officer	DONNA CONDO N-0689
Registered Municipal Accountant	DANIEL DIGANGI CR-00526
Municipal Attorney	JONATHAN COHEN
Newspaper	TRENTONIAN
	Day Month
Date of Introduction	7th July
Date of Advertisement	17th July
Date of Public Hearing	4th August
Time of Public Hearing	6:30
Net Valuation Taxable Current	395,240,300
Net Valuation Taxable Prior	394,325,400
	914,900

Budget Year	2025	Budget Year Type:	Calendar Year
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

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

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



Date of Original Appt.

9/1/2021

Calendar or State Fiscal

Improvement Program

3

2025

2027

Additional Items to be included only as needed.

Revenues.

Special Items of Revenue.

Capital Appropriations.

Operating Appropriations.

Other.

2025 Municipal Budget

of the BOROUGH of HIGHTSTOWN County of
 MERCER for the fiscal year 2025.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2025	2024	2024
1. Surplus	1,072,619.00	1,030,874.00	
2. Total Miscellaneous Revenues	1,238,948.82	1,861,171.84	
3. Receipts from Delinquent Taxes	170,000.00	180,000.00	
4. a) Local Tax for Municipal Purposes	6,806,652.67	6,439,191.00	
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	6,806,652.67	6,439,191.00	
Total General Revenues	9,288,220.49	9,511,236.84	

Summary of Appropriations	2025 Budget	Final 2024 Budget
1. Operating Expenses: Salaries & Wages	3,297,105.00	3,228,933.50
Other Expenses	3,657,080.07	3,922,016.34
2. Deferred Charges & Other Appropriations	941,807.00	899,509.00
3. Capital Improvements	5,000.00	103,000.00
4. Debt Service (Include for School Purposes)	847,950.00	813,906.00
5. Reserve for Uncollected Taxes	502,209.42	505,000.00
Total General Appropriations	9,251,151.49	9,472,364.84
Total Number of Employees		

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

2025 Dedicated	Utility Budget
Summary of Revenues	
Anticipated	
	2025
	2024
1. Surplus	59,646.00
2. Miscellaneous Revenues	
3. Deficit (General Budget)	
Total Revenues	59,646.00
Summary of Appropriations	
2025 Budget	
Final 2024 Budget	
1. Operating Expenses: Salaries & Wages	
Other Expenses	
2. Capital Improvements	
3. Debt Service	
4. Deferred Charges & Other Appropriations	
5. Surplus (General Budget)	
Total Appropriations	
Total Number of Employees	

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

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

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

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

Total Appropriations				
Total Number of Employees				

Balance of Outstanding Debt				
		General		Water-Sewer
Interest				
Principal				
Outstanding Balance				

Balance of Outstanding Debt				
Interest				
Principal				
Outstanding Balance				

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

	YEAR 2025	YEAR 2024
1 Total General Appropriations for 2025 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	8,786,011.07	XXXXXXXXXXXX
2 Local District School Tax		
Actual		
Estimate	-	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		9,253,387.00
Estimate	9,458,977.00	XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		
Actual		3,640,711.56
Estimate	3,822,747.13	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	22,067,735.20	
# Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5)	2,481,567.82	
# Cash Required from 2025 to Support Local Municipal Budget and Other Taxes	19,586,167.38	
# Amount of Item 11 divided by 97.50%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	20,088,376.80	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	-	
Regional School District Tax (Line 3 Above)	9,458,977.00	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	3,822,747.13	
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	6,806,652.67	
Total Amount (Line 12)	20,088,376.80	
# Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	502,209.42	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	8,786,011.07	
Item 13 - Appropriation: Reserve for Uncollected Taxes	502,209.42	
Subtotal	9,288,220.49	
Less: Item 10 - Total Anticipated Revenues	2,481,567.82	
Amount to Be Raised by Taxation in Municipal Budget	6,806,652.67	

Local Tax for Municipal Purpose	6,806,652.67
Addition to Local District School Tax	
Minimum Library Tax	

BOROUGH OF HIGHTSTOWN SUMMARY OF 2025 BUDGET

Total Budget	9,288,220.49	100.0%	Future Budget Projections					
			2026	2027	2028	2029	2030	
Employee Costs:								
Salaries & Wages								
Sheet 17	3,290,105.00		102.00%	3,355,907.10	3,423,025.24	3,491,485.75	3,561,315.46	3,632,541.77
Sheet 25	<u>7,000.00</u>		102.00%	7,140.00	7,282.80	7,428.46	7,577.03	7,728.57
Total	3,297,105.00			<u>3,363,047.10</u>	<u>3,430,308.04</u>	<u>3,498,914.20</u>	<u>3,568,892.49</u>	<u>3,640,270.34</u>
Social Security								
Sheet 19	150,000.00		102.00%	153,000.00	156,060.00	159,181.20	162,364.82	165,612.12
Pensions etc.								
Sheet 19	235,529.00		102.00%	240,239.58	245,044.37	249,945.26	254,944.16	260,043.05
Sheet 19	551,278.00		105.00%	578,841.90	607,784.00	638,173.19	670,081.85	703,585.95
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	615,000.00		106.00%	651,900.00	691,014.00	732,474.84	776,423.33	823,008.73
Direct Employee Costs	<u>4,848,912.00</u>	52.2%						
General Liability Insurance								
Sheet 14	<u>-</u>	0.0%						
Debt Service:								
Sheet 27	<u>847,950.00</u>	9.1%						
Reserve for Uncollected Taxes:								
Sheet 29	<u>502,209.42</u>	5.4%						
Capital Funds:								
Sheet 26a	<u>5,000.00</u>	0.1%						
Deferred Charges:								
Sheet 28	<u>-</u>	0.0%						
Grants:								
Sheet 25 (less Salaries & Wages above)	<u>45,301.82</u>	0.5%						
All Other Departmental OE's:								
Various Line Items	<u>3,038,847.25</u>	32.7%	102.00%	3,099,624.20	3,161,616.68	3,224,849.01	3,289,345.99	3,355,132.91
Projected Budget Totals				<u>8,086,652.78</u>	<u>8,291,827.09</u>	<u>8,503,537.71</u>	<u>8,722,052.65</u>	<u>8,947,653.09</u>

BOROUGH OF HIGHTSTOWN 2025 BUDGET FUNDING

Budget Funding:	
Fund Balance	1,072,619.00
Local Revenues	684,092.00
State Aid	509,555.00
Grants	45,301.82
Delinquent Tax	170,000.00
Local Purpose Tax	6,806,652.67
	9,288,220.49
Ratables	395,240,300
Tax Rate	1.722
Increase	0.089

Project Tax Results					
2026	2027	2028	2029	2030	
	25,000.00	50,000.00	75,000.00	100,000.00	
	150,000.00	300,000.00	450,000.00	600,000.00	
	8,086,652.78	8,116,827.09	8,153,537.71	8,197,052.65	8,247,653.09
	8,086,652.78	8,291,827.09	8,503,537.71	8,722,052.65	8,947,653.09
	403,240,300	411,240,300	419,240,300	427,240,300	435,240,300
	2.005	1.974	1.945	1.919	1.895
	0.283	(0.032)	(0.029)	(0.026)	(0.024)

COMPARISON OF REVENUES & APPROPRIATIONS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
REVENUES				
Surplus	1,072,619.00	1,030,874.00	41,745.00	4.05%
Local	684,092.00	1,320,540.50	(636,448.50)	-48.20%
State Aid	509,555.00	509,555.00	-	0.00%
State & Federal Grants	45,301.82	31,076.34	14,225.48	45.78%
Delinquent Tax	170,000.00	180,000.00	(10,000.00)	-5.56%
Local Purpose Tax	6,806,652.67	6,439,191.00	367,461.67	5.71%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	<u>9,288,220.49</u>	<u>9,511,236.84</u>	<u>(223,016.35)</u>	<u>-2.34%</u>
APPROPRIATIONS				
Salaries & Wages	3,297,105.00	3,242,433.50	54,671.50	1.69%
Other Expenses	3,611,778.25	3,873,440.00	(261,661.75)	-6.76%
Statutory & Deferred Charges	978,876.00	942,381.00	36,495.00	3.87%
State & Federal Grants	45,301.82	31,076.34	14,225.48	45.78%
Capital (without grants)	5,000.00	103,000.00	(98,000.00)	-95.15%
Debt Service	847,950.00	813,906.00	34,044.00	4.18%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	502,209.42	505,000.00	(2,790.58)	-0.55%
TOTAL APPROPRIATIONS	<u>9,288,220.49</u>	<u>9,511,236.84</u>	<u>(223,016.35)</u>	<u>-0.02345</u>
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)	6,806,652.67	6,439,191.00	367,461.67	5.71%
Local Tax Rate	1.7222	1.6330	0.0892	5.46%
Assessed Valuation	395,240,300	394,325,400	914,900	0.23%

STATUS OF "CAPS"

	<u>SPENDING CAP</u>		<u>2% LEVY CAP</u>	
	<u>CAP 2.50%</u>	<u>CAP COLA</u>		
CAP Base from Prior Year	7,114,316.50	7,114,316.50	6,806,652.68	MAX
Rate Applied	2.50%	3.50%	6,806,652.67	ACTUAL
Allowable CAP	7,292,174.41	7,363,317.58	(0.00)	+ OR ()
Additions:			Must be zero or () to Introduce Budget	
See Sheet 3b	44,253.28	44,253.28		
Other				
Total CAP Allowable	7,336,427.69	7,407,570.85		
Budget Expenditures Sheet 19	7,231,840.25	7,231,840.25		
Remaining or (Excess)	<u>104,587.44</u>	<u>175,730.60</u>		

CONDITION OF SURPLUS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>
Available	1,330,266.39	1,324,585.16	5,681.23
Used to Fund Budget	1,072,619.00	1,030,874.00	41,745.00
Remaining Balance	257,647.39	293,711.16	(36,063.77)

% OF TAX COLLECTION

	<u>CURRENT</u>	<u>PRIOR</u>	<u>CHANGE</u>
Actual Percentage of Collection	98.87%		98.87%
Used for Reserve for Taxes	97.50%		97.50%
Remaining	1.37%	0.00%	1.37%

BOROUGH OF HIGHTSTOWN

SUMMARY OF TAX RATES

LEVY CHANGE PER VARIOUS ASSESSED VALUES

	Estimated 2025		Actual 2024		Change	%	Property Assessment	Estimated 2025		Actual 2024		Total Tax Change	Local Tax Change
	Levy Amount	Rate	Levy Amount	Rate				Total Tax	Local Tax	Total Tax	Local Tax		
COUNTY:													
County Tax (General)	3,351,747.13	0.848	3,170,877.49	0.804	0.044	5.48%	100,000.00	5,082.57	1,722.16	4,903.00	1,633.00	179.57	89.16
County Library	296,000.00	0.075	295,716.16	0.075	(0.000)	-0.15%	125,000.00	6,353.22	2,152.69	6,128.75	2,041.25	224.47	111.44
County Health	-	-	-	-	-	#DIV/0!	150,000.00	7,623.86	2,583.23	7,354.50	2,449.50	269.36	133.73
County Open Space	175,000.00	0.044	174,117.90	0.044	0.000	0.63%	175,000.00	8,894.50	3,013.77	8,580.25	2,857.75	314.25	156.02
Total All County Levies	3,822,747.13	0.967	3,640,711.55	0.923	0.044	4.79%	200,000.00	10,165.15	3,444.31	9,806.00	3,266.00	359.15	178.31
							225,000.00	11,435.79	3,874.85	11,031.75	3,674.25	404.04	200.60
SCHOOLS:							250,000.00	12,706.43	4,305.39	12,257.50	4,082.50	448.93	222.89
Local School	-	-	-	-	-	#DIV/0!	275,000.00	13,977.08	4,735.93	13,483.25	4,490.75	493.83	245.18
Regional School	9,458,977.00	2.393	9,253,387.00	2.347	0.046	1.97%	300,000.00	15,247.72	5,166.47	14,709.00	4,899.00	538.72	267.47
Regional High School	-	-	-	-	-	#DIV/0!	325,000.00	16,518.36	5,597.01	15,934.75	5,307.25	583.61	289.76
							350,000.00	17,789.01	6,027.54	17,160.50	5,715.50	628.51	312.04
Additional Local School							375,000.00	19,059.65	6,458.08	18,386.25	6,123.75	673.40	334.33
School Debt Service	-	-	-	-	-	#DIV/0!	400,000.00	20,330.29	6,888.62	19,612.00	6,532.00	718.29	356.62
							425,000.00	21,600.94	7,319.16	20,837.75	6,940.25	763.19	378.91
SPECIAL DISTRICTS:							450,000.00	22,871.58	7,749.70	22,063.50	7,348.50	808.08	401.20
Special District Tax	-	-	-	-	-	#DIV/0!	475,000.00	24,142.22	8,180.24	23,289.25	7,756.75	852.97	423.49
							500,000.00	25,412.87	8,610.78	24,515.00	8,165.00	897.87	445.78
LOCAL PURPOSE TAX	6,806,652.67	1.722	6,439,191.00	1.633	0.089	5.46%	600,000.00	30,495.44	10,332.93	29,418.00	9,798.00	1,077.44	534.93
Municipal Library	-	-	-	-	-	#DIV/0!	750,000.00	38,119.30	12,916.17	36,772.50	12,247.50	1,346.80	668.67
Municipal Open Space	-	-	-	-	-	#DIV/0!	1,000,000.00	50,825.73	17,221.56	49,030.00	16,330.00	1,795.73	891.56
Arts and Cultural	-	0	-	-	-	#DIV/0!	1,250,000.00	63,532.16	21,526.94	61,287.50	20,412.50	2,244.66	1,114.44
TOTAL ALL LEVIES	<u>20,088,376.80</u>	<u>5.083</u>	<u>19,333,289.55</u>	<u>4.903</u>	<u>0.1796</u>	<u>0.03663</u>	1,500,000.00	76,238.60	25,832.33	73,545.00	24,495.00	2,693.60	1,337.33
NET VALUATION TAXABLE	<u>395,240,300</u>		<u>394,325,400</u>										

2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF HIGHTSTOWN

COUNTY: MERCER

SUSAN BLUTH Mayor's Name	December 31, 2026 Term Expires
------------------------------------	--

Municipal Officials	
MARGARET RIGGIO Municipal Clerk	9/1/2021 Date of Orig. Appt.
TAMIKIA ROWE Tax Collector	C-1824 Cert. No.
DONNA CONDO Chief Financial Officer	T-8626 Cert. No.
DANIEL DIGANGI Registered Municipal Accountant	N-0689 Cert. No.
JONATHAN COHEN Municipal Attorney	CR-00526 Lic. No.

Official Mailing Address of Municipality

HIGHTSTOWN FIREHOUSE
 156 BANK STREET
 HIGHTSTOWN NJ 08520

Fax #: (609) 371-0267

Governing Body Members	
Name	Term Expires
Todd Frantz	12/31/2025
Joshua Jackson	12/31/2025
Joe Cicalese	12/31/2026
Jeet Gulati	12/31/2027
Frederick Montferrat	12/31/2027
Crisitna Fowler	12/31/2026

2025 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of HIGHTSTOWN , County of MERCER for the Fiscal Year 2025.

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

 7th day of July , 2025
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 7th day of July , 2025

 priggio@hightstownborough.com

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 7th day of July , 2025

 ddigangi@bowman.cpa

Registered Municipal Accountant

 Voorhees, NJ 08043

Address

 601 White Horse Road

Address

 856 435-6200

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 7th day of July , 2025

 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: , 2025

By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of HIGHTSTOWN, County of MERCER for the Fiscal Year 2025

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

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

in the issue of July 17th, 2025

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

RECORDED VOTE

(Insert Last Name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of HIGHTSTOWN, County of MERCER, on July 7th, 2025.

A Hearing on the Budget and Tax Resolution will be held at HIGHTSTOWN FIREHOUSE, on August 4th, 2025 at 6:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2025 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2025
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	7,231,840.25
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	1,554,170.82
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	1,554,170.82
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated 97.50% Percent of Tax Collections	502,209.42
4. Total General Appropriations (Item 9, Sheet 29)	9,288,220.49
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,481,567.82
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)	6,806,652.67
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water-Sewer Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	9,511,236.84	3,309,157.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	9,511,236.84	3,309,157.00	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	8,280,330.88	2,918,646.10	-	-	-	-	-
Reserved	855,981.54	236,474.00	-	-	-	-	-
Unexpended Balances Canceled	374,924.42	154,036.90	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	9,511,236.84	3,309,157.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2024	9,511,236.84
Cap Base Adjustment:	(72,000.00)
Subtotal	9,439,236.84
Exceptions Less:	
Total Other Operations	397,657.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	435,409.00
Total Additional Appropriations	
Total Capital Improvements	103,000.00
Total Debt Service	813,906.00
Transferred to Board of Education	38,872.00
Type I School Debt	
Total Public & Private Programs	31,076.34
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	505,000.00
Total Exceptions	2,324,920.34
Amount on Which CAP is Applied	7,114,316.50
2.5% CAP	177,857.91
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	7,292,174.41

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		7,292,174.41
Additions:		
New Construction (Assessor Certification)		9,838.83
2023 Cap Bank Available		
2024 Cap Bank Available		34,414.45
Total Additions		44,253.28
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	7,336,427.69
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	71,143.17
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	7,407,570.85
Total General Appropriations for Municipal Purposes		7,231,840.25
<i>(Sheet 19, H-1)</i>		
Over or (Under) Appropriations Cap		(175,730.60)

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2025	<u>\$ 801,000.00</u>
--	----------------------

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>250,000.00</u>
-------------------------------------	-------------------

Budgeted Group Insurance - Inside CAP	<u>575,000.00</u>
---------------------------------------	-------------------

Budgeted Group Insurance - Utilities	<u>226,000.00</u>
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Budgeted Group Insurance - Outside CAP	<u> </u>
--	-----------------------------

TOTAL	<u><u>801,000.00</u></u>
-------	--------------------------

Instead of receiving Health Benefits, 11 employees have elected an opt-out for 2025. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u><u>\$ 40,000.00</u></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	6,439,191.00
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>6,432,691.00</u>
Plus 2% CAP Increase	<u>128,653.82</u>
ADJUSTED TAX LEVY	<u>6,561,344.82</u>
Plus: Assumption of Service/Function	<u>67,551.00</u>
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>6,628,895.82</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	6,628,895.82
Exclusions:	
Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	70,560.00
Allowable Pension Obligations Increases	19,248.30
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	34,043.75
Recycling Tax appropriation	6,500.00
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	
Add Total Exclusions	<u>130,352.05</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>13,767.42</u>
ADJUSTED TAX LEVY	<u>6,745,480.45</u>
Additions:	
New Ratables - Increase for new construction	602,500
Prior Year's Local Purpose Tax Rate (per \$100)	<u>1.633</u>
New Ratable Adjustment to Levy	9,838.83
Amounts approved by Referendum	
Levy CAP Bank Applied	51,333.40
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	<u>6,806,652.68</u>
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES	<u>6,806,652.67</u>
OVER OR (UNDER) 2% LEVY CAP	<u>(0.00)</u>
(must be equal or under for Introduction)	

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

###

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

###

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2026)	52,535
Amount Used in CY 2025	51,333
Balance to Carry Forward (CY 2026)	1,202

###

Maximum Allowable Amount to be Raised by Taxation	6,439,954
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2027)	6,439,191
Amount Used in CY 2025	763
Balance to Carry Forward (CY 2026 - CY2027)	763

2025

Maximum Allowable Amount to be Raised by Taxation	6,806,653
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	6,806,653
	0

Total Levy CAP Bank

1,965

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
1. Surplus Anticipated	08-101	1,072,619.00	1,030,874.00	1,030,874.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,072,619.00	1,030,874.00	1,030,874.00
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	15,000.00	20,000.00	16,030.00
Fees and Permits	08-105	15,678.00	19,600.00	15,678.00
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	110,000.00	225,000.00	162,842.12
Other	08-109			
Interest and Costs on Taxes	08-112	30,000.00	46,000.50	75,401.53
Interest and Costs on Assessments	08-115			-
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	102,639.00	95,000.00	213,565.92
Anticipated Utility Operating Surplus	08-114			
Lease of Borough-Owned Property - Cell Tower	08-115	75,000.00	75,000.00	80,093.72

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	355,817.00	488,100.50	571,111.29

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	113,600.00	130,000.00	253,171.00
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	113,600.00	130,000.00	253,171.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	100,290.00	103,814.00	105,388.09

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcohol Education and Rehabilitation Fund	10-501	2,166.49	2,451.68	2,451.68
Mercer County NJSCA Local Arts Program	12-877	3,000.00	8,000.00	8,000.00
Body Armor Replacement Fund	10-505	43.88	1,395.83	1,395.83
Safety Incentive Award	12-881	250.00		-
JIF Safety Grant	12-882	5,880.00		-
Statewide JIF Grant	12-883	2,947.00		-
Recycling Tonnage Grant	10-569	10,169.78	6,278.17	6,278.17
Walmart Grant	12-884	1,000.00		-
Click it or Ticket It	10-507	7,000.00		-
Clean Communities Grant	10-602	12,844.67	12,950.66	12,950.66
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	45,301.82	31,076.34	31,076.34

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	10,000.00	10,000.00	12,014.46
CATV-Franchise Fee	08-117	23,981.00	26,119.00	26,119.39
Verizon Franchise Fee	08-117	26,404.00	27,583.00	27,583.89
Hightstown Housing Authority - Payment of Lieu of Taxes	08-130	30,000.00	33,000.00	30,775.06
Capital Fund Balance	08-228			
The Peddie School School-Gift	08-240	24,000.00	24,000.00	24,000.00
Sale of Assets NJSA 40A:4-45.3 (dd)	08-124		361,157.00	361,157.00
Sale of Assets	08-124		116,767.00	116,767.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
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	114,385.00	598,626.00	598,416.80

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,072,619.00	1,030,874.00	1,030,874.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	355,817.00	488,100.50	571,111.29
Total Section B: State Aid Without Offsetting Appropriations	09-001	509,555.00	509,555.00	509,554.82
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	113,600.00	130,000.00	253,171.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	100,290.00	103,814.00	105,388.09
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	45,301.82	31,076.34	31,076.34
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	114,385.00	598,626.00	598,416.80
Total Miscellaneous Revenues	13-099	1,238,948.82	1,861,171.84	2,068,718.34
4. Receipts from Delinquent Taxes	15-499	170,000.00	180,000.00	292,345.61
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	2,481,567.82	3,072,045.84	3,391,937.95
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	6,806,652.67	6,439,191.00	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	6,806,652.67	6,439,191.00	6,744,548.31
7. Total General Revenues	13-299	9,288,220.49	9,511,236.84	10,136,486.26

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
General Administration						-		-
Salaries and Wages	20-100	1	215,466.00	146,913.50		196,913.50	136,894.94	60,018.56
Other Expenses	20-100	2	3,358.75	1,195.00		2,195.00	2,007.76	187.24
Mayor and Council:						-		-
Salaries and Wages	20-110	1	33,400.00	33,400.00		33,400.00	33,399.72	0.28
Other Expenses	20-110	2	3,350.00	3,255.00		4,255.00	3,335.67	919.33
Municipal Clerk						-		-
Salaries and Wages	20-120	1	101,700.00	95,876.00		95,876.00	89,731.57	6,144.43
Other Expenses	20-120	2	15,125.00	17,175.00		17,175.00	11,265.02	5,909.98
Elections						-		-
Other Expenses	20-120	2	5,500.00	5,500.00		5,500.00	3,882.56	1,617.44
Office Supplies & Paper Products						-		-
Other Expenses	20-101	2	15,600.00	15,500.00		15,500.00	9,870.92	5,629.08
Financial Administration						-		-
Salaries and Wages	20-130	1	171,360.00	173,753.00		173,753.00	152,805.61	20,947.39
Other Expenses	20-130	2	40,950.00	42,000.00		42,000.00	41,316.46	683.54
Audit Services						-		-
Other Expenses	20-135	2	27,500.00	17,000.00		17,000.00		17,000.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Grant Writing & Administration						-	-	
Other Expenses	20-102	2		4,000.00		4,000.00	4,000.00	
Central Computer (Data Processing/Info Tech)						-	-	
Salaries and Wages	20-140	1	5,650.00	5,465.00		5,465.00	5,463.64	
Other Expenses	20-140	2	97,200.00	110,000.00		102,800.00	78,050.99	
Collection of Taxes:						-	-	
Salaries and Wages	20-145	1	45,250.00	101,872.00		56,872.00	54,175.18	
Other Expenses	20-145	2	11,600.00	7,800.00		7,800.00	7,168.51	
Assessment of Taxes:						-	-	
Salaries and Wages	20-150	1	21,800.00	21,114.00		21,114.00	21,089.91	
Other Expenses	20-150	2	7,300.00	7,170.00		7,170.00	3,896.04	
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	155,000.00	145,000.00		145,000.00	76,082.67	
Engineering Services and Costs:						-	-	
Other Expenses	20-165	2	66,500.00	53,600.00		53,600.00	42,192.53	
Historical Commission						-	-	
Other Expenses	20-175	2	1,600.00	3,800.00		3,800.00	675.00	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Land Use Law (N.J.S.A. 40:55D-1)						-		-
Planning Board:						-		-
Salaries and Wages	21-180	1	36,700.00	30,065.00		37,065.00	35,353.54	1,711.46
Other Expenses	21-180	2	57,775.00	92,325.00		87,325.00	41,381.41	45,943.59
Insurance:						-		-
Insurance Deductibles	23-211	2	3,000.00	3,000.00		3,000.00		3,000.00
Unemployment Insurance	23-225	2	1,000.00	5,000.00		5,000.00		5,000.00
General Liability	23-210	2	65,000.00	57,000.00		62,000.00	61,227.28	772.72
Workers Compensation	23-215	2	113,000.00	109,000.00		109,000.00	108,897.72	102.28
						-		-
Employee Group Health	23-220	2	575,000.00	490,000.00		490,000.00	489,670.16	329.84
Health Benefit Waiver	23-222	2	40,000.00	25,000.00		25,000.00		25,000.00
						-		-
PUBLIC SAFETY FUNCTIONS:						-		-
Police Department						-		-
Salaries and Wages	25-240	1	1,816,105.00	1,741,294.00		1,741,294.00	1,734,871.37	6,422.63
Other Expenses	25-240	2	239,542.50	266,894.00		254,894.00	169,236.92	85,657.08
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS: (Continued)						-		-
Office of Emergency Management						-		-
Salaries and Wages	25-261	1	15,000.00	15,000.00		15,000.00	13,333.32	1,666.68
Other Expenses	25-261	2	4,000.00	4,000.00		4,000.00	325.00	3,675.00
Fire Department						-		-
Other Expenses	25-265	2	135,700.00	131,600.00		131,600.00	118,973.97	12,626.03
						-		-
						-		-
Uniform Fire Safety Act (P.L. 1983, Ch. 383):						-		-
Salaries and Wages	25-265	1	17,000.00	14,000.00		15,500.00	15,320.55	179.45
Other Expenses	25-265	2	13,700.00	13,750.00		13,750.00	13,030.71	719.29
First Aid Organization						-		-
Other Expenses	25-255	2	31,300.00	31,300.00		31,300.00	31,300.00	-
Municipal Prosecutor						-		-
Other Expenses	25-275	2	24,785.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS:						-		-
Streets and Roads Maintenance:						-		-
Salaries and Wages	26-290	1	363,400.00	229,000.00		229,000.00	169,442.69	59,557.31
Other Expenses	26-290	2	49,000.00	88,000.00		77,000.00	34,807.60	42,192.40
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		7,000.00		7,000.00
Sanitation/Solid Waste Collection:						-		-
Salaries and Wages	26-305	1	66,200.00	68,000.00		68,000.00	67,198.70	801.30
Other Expenses	26-305	2	74,200.00	68,800.00		68,800.00	61,176.60	7,623.40
Public Buildings and Grounds:						-		-
Salaries and Wages	26-310	1	30,000.00	45,300.00		45,300.00	44,260.94	1,039.06
Other Expenses	26-310	2	118,149.00	181,671.00		191,671.00	185,395.88	6,275.12
Recycling:						-		-
Salaries and Wages	26-300	1	10,000.00	102,500.00		102,500.00	102,189.13	310.87
Other Expenses	26-300	2	174,000.00	182,300.00		182,300.00	170,267.66	12,032.34
Vehicle Maintenance						-		-
Other Expenses	26-315	2	24,000.00	24,000.00		24,000.00	20,025.81	3,974.19
Community/Condominium Services Act:						-		-
Other Expenses	26-325	2	50,000.00	48,000.00		48,000.00	48,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES:						-		-
Board of Health						-		-
Salaries and Wages	27-330	1	75,724.00	73,556.00		73,556.00	72,634.47	921.53
Other Expenses	27-330	2	13,659.00	13,959.00		13,959.00	2,269.89	11,689.11
Environmental Commission (NJS 40:56A-1)						-		-
Other Expenses	27-335	2	5,795.00	5,770.00		5,770.00	4,352.46	1,417.54
						-		-
PARKS AND RECREATION:						-		-
Maintenance of Parks:						-		-
Salaries and Wages	28-375	1	5,000.00	38,500.00		38,500.00	37,585.58	914.42
Other Expenses	28-375	2	6,500.00	7,500.00		7,500.00	3,145.78	4,354.22
Recreation & Open Space (Parks Commission)						-		-
Salaries and Wages	28-370	1	10,000.00	10,000.00		10,000.00	10,000.00	-
Other Expenses	28-370	2	12,000.00	8,000.00		8,700.00	7,667.05	1,032.95
Cultural Arts Commission						-		-
Other Expenses	28-374	2	4,000.00	4,000.00		4,000.00	1,245.67	2,754.33
MUNICIPAL COURT						-		-
Salaries and Wages	43-490	1	36,600.00	35,484.00		35,484.00	35,444.27	39.73
Other Expenses	43-490	2	160,829.00	196,700.00		196,700.00	165,725.41	30,974.59
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	140,600.00	181,767.00		181,767.00	158,181.54	23,585.46
Other Expenses	22-195	2	8,610.00	14,610.00		14,610.00	9,820.28	4,789.72
Housing Code Enforcement						-		-
Salaries and Wages	22-196	1	69,150.00	62,074.00		62,074.00	61,996.71	77.29
Other Expenses	22-196	2	7,200.00	4,100.00		4,100.00	2,840.47	1,259.53
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Accumulated Sick & Vacation						-		-
Other Expenses	30-415	2	70,000.00	70,000.00		70,000.00	70,000.00	-
Celebration of Public Events						-		-
Other Expenses	30-420	2	2,000.00	3,500.00		3,500.00	436.29	3,063.71
Postage and Shipping Charges						-		-
Other Expenses	30-429	2	11,800.00	10,300.00		10,300.00	9,737.41	562.59
						-		-
UTILITY EXPENSE & BULK PURCHASES:						-		-
Gasoline & Diesel Fuel	31-447	2	81,700.00	81,700.00		81,700.00	55,258.07	26,441.93
Electricity	31-430	2	41,000.00	42,000.00		42,000.00	21,893.34	20,106.66
Telephone	31-440	2	44,000.00	44,000.00		44,000.00	35,180.97	8,819.03
Natural Gas	31-446	2	18,000.00	18,000.00		18,000.00	8,748.94	9,251.06
Street Lighting	31-435	2	34,000.00	32,000.00		32,000.00	30,022.93	1,977.07
						-		-
LANDFILL/SOLID WASTE DISPOSAL COSTS:						-		-
Landfill Disposal Costs						-		-
Other Expenses	32-465	2	235,000.00	240,000.00		240,000.00	196,472.76	43,527.24
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		6,290,033.25	6,286,807.50	-	6,282,807.50	5,509,651.95	773,155.55
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		6,290,033.25	6,286,807.50	-	6,282,807.50	5,509,651.95	773,155.55
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	3,290,105.00	3,228,933.50	-	3,242,433.50	3,051,373.38	191,060.12
Other Expenses (Including Contingent)	34-201	2	2,999,928.25	3,057,874.00	-	3,040,374.00	2,458,278.57	582,095.43

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Anticipated Deficit Water-Sewer Utility	46-861	2			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 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (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		235,529.00	220,351.00		220,351.00	214,301.00	6,050.00
Social Security System (O.A.S.I.)	36-472		150,000.00	142,000.00		146,000.00	144,022.22	1,977.78
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		551,278.00	532,158.00		532,158.00	532,158.00	-
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		941,807.00	899,509.00	-	903,509.00	895,481.22	8,027.78
(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		7,231,840.25	7,186,316.50	-	7,186,316.50	6,405,133.17	781,183.33

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Length of Service Award Program (LOSAP)						-		-
Other Expenses	25-286	2	30,000.00	30,000.00		30,000.00	\$20,250.00	9,750.00
						-		-
Recycling Tax (P.L. 2007, C.311)	32-465	2	6,500.00	6,500.00		6,500.00	4,905.48	1,594.52
Employee Group Health	23-221	2				-		-
Workers Compensation	23-215	2				-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Sale of Assets NJSA 40A:4-45.3(dd)						-		-
Anticipated Deficit in Water-Sewer Utility						-		-
Operating Fund		2		361,157.00		361,157.00		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		36,500.00	397,657.00	-	397,657.00	25,155.48	11,344.52

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-	
					-		-	
					-		-	
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					-		-	
					-		-	
					-		-	
					-		-	
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Senior Citizens-Program Service Center						-		-
Other Expenses	42-111	2	55,000.00	55,000.00		55,000.00	11,285.33	43,714.67
Dispatch Services-East Windsor Township						-		-
Other Expenses	42-115	2	208,700.00	204,574.00		204,574.00	204,573.84	0.16
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	25,213.00	24,969.00		24,969.00	24,819.00	150.00
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	35,000.00	35,000.00		35,000.00	29,530.82	5,469.18
Mercer County EMS Dispatch	42-115	2	6,530.00	5,510.00		5,510.00	5,510.00	-
Vehicle Maintenance Services	42-119	2	19,000.00	19,000.00		19,000.00	6,646.32	12,353.68
Manalapan - Animal Control	42-120	2	20,000.00	18,000.00		18,000.00	18,000.00	-
Robbinsville - Police/Municipal Court Shared Facility	42-121	2	139,551.00			-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
Total Interlocal Municipal Service Agreements	42-999	582,350.00	435,409.00	-	435,409.00	373,721.31	61,687.69	

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899	2				-	-	-
Mercer County NJSCA Local Arts Program	41-877	2	3,000.00	8,000.00		8,000.00	8,000.00	-
Alcohol Education and Rehabilitation Fund	41-501	2	2,166.49	2,451.68		2,451.68	2,451.68	-
Safety Incentive Grant	41-881	2	250.00			-	-	-
JIF Safety Grant	41-882	2	5,880.00			-	-	-
Recycling Tonnage Grant	41-569	2	10,169.78	6,278.17		6,278.17	6,278.17	-
Statewide JIF Grant	41-883	2	2,947.00			-	-	-
Clean Communities Grant	41-602	2	12,844.67	12,950.66		12,950.66	12,950.66	-
Wallmart Grant	41-884	2	1,000.00			-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Body Armor State Grant	41-505	2	43.88	1,395.83		1,395.83	1,395.83	-
Click It Ticket It	41-507	1	7,000.00			-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS" (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		45,301.82	31,076.34	-	31,076.34	31,076.34	-
Total Operations - Excluded from "CAPS"	34-305		664,151.82	864,142.34	-	864,142.34	429,953.13	73,032.21
Detail:								
Salaries & Wages	34-305	1	7,000.00	-	-	-	-	-
Other Expenses	34-305	2	657,151.82	864,142.34	-	864,142.34	429,953.13	73,032.21

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(C) Capital Improvements - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		5,000.00	103,000.00	-	103,000.00	101,234.00	1,766.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		480,000.00	480,000.00		480,000.00	XXXXXXXXXX	
Payment of Bond Anticipation Notes and Capital Notes	45-925		141,600.00	90,000.00		90,000.00	XXXXXXXXXX	
Interest on Bonds	45-930		79,200.00	103,200.00		103,200.00	XXXXXXXXXX	
Interest on Notes	45-935		137,224.00	130,780.00		117,013.11	XXXXXXXXXX	
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Dam Restoration Loan	45-940		9,926.00	9,926.00		9,925.47	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	
						-	XXXXXXXXXX	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		847,950.00	813,906.00	-	813,906.00	800,138.58	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875			XXXXXXXXXX	-		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	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480				-		XXXXXXXXXX	XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.	29-405	37,069.00	38,872.00	XXXXXXXXXX	38,872.00	38,872.00	XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309	1,554,170.82	1,819,920.34	-	1,819,920.34	1,370,197.71	74,798.21	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from	48-999		-	-	-	-	-	XXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
(K) District School Purposes {Items (I) and (J) - Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		1,554,170.82	1,819,920.34	-	1,819,920.34	1,370,197.71	74,798.21
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		8,786,011.07	9,006,236.84	-	9,006,236.84	7,775,330.88	855,981.54
(M) Reserve for Uncollected Taxes	50-899		502,209.42	505,000.00	XXXXXXXXXX	505,000.00	505,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		9,288,220.49	9,511,236.84	-	9,511,236.84	8,280,330.88	855,981.54

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	7,231,840.25	7,186,316.50	-	7,186,316.50	6,405,133.17	781,183.33
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	36,500.00	397,657.00	-	397,657.00	25,155.48	11,344.52
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	582,350.00	435,409.00	-	435,409.00	373,721.31	61,687.69
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	45,301.82	31,076.34	-	31,076.34	31,076.34	-
Total Operations Excluded from "CAPS"	34-305	664,151.82	864,142.34	-	864,142.34	429,953.13	73,032.21
(C) Capital Improvements	44-999	5,000.00	103,000.00	-	103,000.00	101,234.00	1,766.00
(D) Municipal Debt Service	45-999	847,950.00	813,906.00	-	813,906.00	800,138.58	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	37,069.00	38,872.00	XXXXXXXXXX	38,872.00	38,872.00	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	502,209.42	505,000.00	XXXXXXXXXX	505,000.00	505,000.00	XXXXXXXXXX
Total General Appropriations	34-499	9,288,220.49	9,511,236.84	-	9,511,236.84	8,280,330.88	855,981.54

DEDICATED WATER-SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER-SEWER UTILITY	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Operating Surplus Anticipated	08-501	59,646.00	48,000.00	48,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	59,646.00	48,000.00	48,000.00
Rents	08-503	2,895,000.00	2,830,000.00	2,895,641.12
		-		
Miscellaneous	08-505	104,196.77	70,000.00	149,341.51
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Increased Rents	08-520	450,000.00		
Deficit (General Budget)	08-549		361,157.00	
Total Water-Sewer Utility Revenues	08-599	3,508,842.77	3,309,157.00	3,092,982.63

DEDICATED WATER-SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER-SEWER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
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	40,000.00	20,000.00	XXXXXXXXXX	20,000.00	20,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	175,000.00	180,000.00		180,000.00	180,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	22,000.00	14,000.00		14,000.00	14,000.00	XXXXXXXXXX
Interest on Bonds	55-522	24,280.00	29,350.00		29,350.00	29,348.10	XXXXXXXXXX
Interest on Notes	55-523	58,700.00	50,704.00		55,204.00	55,181.52	XXXXXXXXXX
Wastewater and Water Supply Loans		334,950.00	348,454.00		343,954.00	329,941.48	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER-SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER-SEWER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
Deficit in Operations	55-543	595.27		XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Ordinance	55-544	63,601.50		XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	99,500.00	79,500.00		79,500.00	79,500.00	-
Social Security System (O.A.S.I.)	55-541	82,000.00	74,000.00		81,000.00	80,139.75	860.25
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	100.00	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	3,508,842.77	3,309,157.00	-	3,309,157.00	2,918,646.10	236,474.00

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024
		2025	2024	Paid or Charged
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2025 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income:

Housing and Community Development Act 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, 2024

ASSETS	
Cash and Investments	5,263,934.02
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	140,760.00
Receivables with Offsetting Reserves:	XXXXXXXXXX
Taxes Receivable	200,996.97
Tax Title Lien Receivable	264,550.68
Property Acquired by Tax Title Lien Liquidation	
Other Receivables	1,363,732.86
Deferred Charges Required to be in 2025 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2025	-
Total Assets	7,233,974.53

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	4,212,612.49
Reserves for Receivables	1,691,095.65
Surplus	1,330,266.39
Total Liabilities, Reserves and Surplus	7,233,974.53

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

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	1,324,585.16	1,382,403.10
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXXXX	XXXXXXXXXX
Current Taxes:*(Percentage Collected 2024: 0%, 2023: 0%)	19,642,066.75	19,413,259.58
Delinquent Taxes	292,345.61	228,230.69
Other Revenues and Additions to Income	2,742,998.59	2,495,269.24
Total Funds	24,001,996.11	23,519,162.61
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	9,136,312.42	8,798,789.61
School Taxes (Including Local and Regional)	9,253,387.00	9,637,902.00
County Taxes (Including Added Tax Amounts)	3,644,131.44	3,316,487.06
Special District Taxes		
Other Expenditures and Deductions from Income	637,898.86	441,398.78
Total Expenditures and Tax Requirements	22,671,729.72	22,194,577.45
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	22,671,729.72	22,194,577.45
Surplus Balance, December 31	1,330,266.39	1,324,585.16

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	1,330,266.39
Current Surplus Anticipated in 2025 Budget	1,072,619.00
Surplus Balance Remaining	257,647.39

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

2025
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

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

The Capital Improvement Program sets forth a three-year plan for the Borough of Hightstown.
The projects listed are subject to change during any current year by the Borough Council.

CAPITAL BUDGET (Current Year Action) 2025

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 - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
General Improvements:		-							
Fire Vehicles and Equipment		450,000.00				7,500.00		142,500.00	300,000.00
Fire Facility Painting		150,000.00							150,000.00
Police Vehicles		330,000.00				5,500.00		104,500.00	220,000.00
Office Equipment		428,000.00				21,400.00		406,600.00	
Police Substation		1,600,000.00				80,000.00		1,520,000.00	
Stormwater Infrastructure		150,000.00							150,000.00
Road Construction		1,634,618.00						713,000.00	921,618.00
		-							
		-							
Water-Sewer Improvements:		-							
Water Treatment Plant		1,200,000.00				60,000.00		1,140,000.00	
Water Meter Replacement		120,000.00							120,000.00
Water Services		1,000,000.00						500,000.00	500,000.00
Water Mains, Service Lines & Sewer Mains		2,002,812.00							2,002,812.00
		-							
		-							
TOTAL - THIS PAGE	XXXXX	9,065,430.00	-		-	174,400.00	-	-	4,526,600.00

CAPITAL BUDGET (Current Year Action) 2025

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 - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
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TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

CAPITAL BUDGET (Current Year Action) 2025

Local Unit BOROUGH OF HIGHTSTOWN

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
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TOTAL - ALL PROJECTS	XXXXX	9,065,430.00	-	-	174,400.00	-	-	4,526,600.00	4,364,430.00

3 YEAR CAPITAL PROGRAM - 2025 to 2027 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 2025	5b 2026	5c 2027	5d	5e	5f
		-							
General Improvements:		-							
Fire Vehicles and Equipment		450,000.00		150,000.00	150,000.00	150,000.00			
Fire Facility Painting		150,000.00			150,000.00				
Police Vehicles		330,000.00		110,000.00	110,000.00	110,000.00			
Office Equipment		428,000.00		428,000.00					
Police Substation		1,600,000.00		1,600,000.00					
Stormwater Infrastructure		150,000.00			150,000.00				
Road Construction		1,634,618.00		713,000.00	921,618.00				
		-							
		-							
Water-Sewer Improvements:		-							
Water Treatment Plant		1,200,000.00		1,200,000.00					
Water Meter Replacement		120,000.00			60,000.00	60,000.00			
Water Services		1,000,000.00		500,000.00		500,000.00			
Water Mains, Service Lines & Sewer Mains		2,002,812.00			2,002,812.00				
		-							
		-							
TOTAL - THIS PAGE	XXXXX	9,065,430.00	XXXXXXXXXX	4,701,000.00	3,544,430.00	820,000.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2025 to 2027 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 2025	5b 2026	5c 2027	5d	5e	5f
		-							
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TOTAL - THIS PAGE	XXXXX	-	XXXXXXXXXX	-	-	-	-	-	-

3 YEAR CAPITAL PROGRAM - 2025 to 2027 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 2025	5b 2026	5c 2027	5d	5e	5f
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		-							
TOTAL - ALL PROJECTS	XXXXX	9,065,430.00	XXXXXXXXXX	4,701,000.00	3,544,430.00	820,000.00	-	-	-

**3 YEAR CAPITAL PROGRAM - 2025 to 2027
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

BOROUGH OF HIGHTSTOWN

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
	-									
General Improvements:	-									
Fire Vehicles and Equipment	450,000.00			22,500.00			427,500.00			
Fire Facility Painting	150,000.00			7,500.00			142,500.00			
Police Vehicles	330,000.00			16,500.00			313,500.00			
Office Equipment	428,000.00			21,400.00			406,600.00			
Police Substation	1,600,000.00			80,000.00			1,520,000.00			
Stormwater Infrastructure	150,000.00			7,500.00			142,500.00			
Road Construction	1,634,618.00						1,634,618.00			
	-									
	-									
Water-Sewer Improvements:	-									
Water Treatment Plant	1,200,000.00			60,000.00				1,140,000.00		
Water Meter Replacement	120,000.00							120,000.00		
Water Services	1,000,000.00							1,000,000.00		
Water Mains, Service Lines & Sewer Mains	2,002,812.00							2,002,812.00		
	-									
	-									
TOTAL - THIS PAGE	9,065,430.00	-	-	215,400.00	-	-	4,587,218.00	4,262,812.00	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 6,290,033.25
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 941,807.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 664,151.82
(c) Capital Improvements	44-999	\$ 5,000.00
(d) Municipal Debt Service	45-999	\$ 847,950.00
(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	\$ 37,069.00
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 502,209.42
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 9,288,220.49

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 _____ day of _____, 2025. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2025 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this _____ day of _____, 2025, _____, 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 2024	APPROPRIATIONS	FCOA	Appropriated		Expended 2024	
		2025	2024				for 2025	for 2024	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:										
Rate Assessed:					\$					XXXXXXXXXX
Total Tax Collected to date:					\$					XXXXXXXXXX
Total Expended to date:					\$					
Total Acreage Preserved to date:										XXXXXXXXXX
Recreation land preserved in 2024:										XXXXXXXXXX
Farmland preserved in 2024:										-
					Total Trust Fund Appropriations:	54-499	-	-	-	-

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

Contracting Unit: **BOROUGH OF HIGHTSTOWN**

Year Ending: December 31, 2024

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

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

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

7/7/2025
Date

priggio@hightstownborough.com
Clerk of the Governing Body