

# 2025 MUNICIPAL BUDGET

Municipal Budget of the \_\_\_\_\_ Borough of \_\_\_\_\_ Hightstown Borough, 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 4th \_\_\_\_\_ day of August, 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 August, 2025

DocuSigned by:  
Margaret Riggs  
156 Bank Street  
Clerk  
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  
DocuSigned by:  
David D'Genio  
Registered Municipal Accountant  
601 White Horse Road  
Address  
856 435-6200  
Phone Number  
Voorhees, NJ 08043  
Address

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  
DocuSigned by:  
Diana Lando  
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

DocuSigned by:  
Christine Zapicchi  
Initial  
CZ

Dated: 08/08/2025

Local Examination? Yes No X

## SECTION 2 - UPON ADOPTION FOR YEAR 2025

### RESOLUTION

Be it Resolved by the \_\_\_\_\_ of the \_\_\_\_\_ 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) \$ 6806652.67 \_\_\_\_\_
  - (b) \$ 0 \_\_\_\_\_
  - (c) \$ 0 \_\_\_\_\_
  - (d) \$ 0 \_\_\_\_\_
  - (e) \$ 0 \_\_\_\_\_
  - (f) \$ 0 \_\_\_\_\_
- (Item 2 below) for municipal purposes, and  
 (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,  
 (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.  
 (Sheet 43) Open Space, Recreation, Frantz, Farmland and Historic Preservation Trust Fund Levy  
 (Sheet 44) Arts and Culture Trust Fund Levy  
 (Item 5 Below) Minimum Library Tax

**RECORDED VOTE**

(Insert last name)

Ayes	Nays	Abstained
Cicalese's Fowler Frantz Jackson Montferrat	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____
<b>Total</b>	<b>Total</b>	<b>Total</b>

Absent  
Gulati

SUMMARY OF REVENUES		
1. General Revenues		
Surplus Anticipated		08-100 1,072,619.00
Miscellaneous Revenues Anticipated		13-099 1,238,948.82
Receipts from Delinquent Taxes		15-499 170,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)		07-190 6,806,652.67
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:		
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 SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:		
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		07-192 0
<b>Total Revenues</b>		13-299 9,288,220.49

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>			
<u>Within "CAPS"</u>			
(a & b) Operations Including Contingent	XXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(e) Deferred Charges and Statutory Expenditures - Municipal	XXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(g) Cash Deficit	34-201	\$ 6,300,033.25	
	34-209	\$ 941,807.00	
	46-885	\$ .0	
<u>Excluded from "CAPS"</u>			
(a) Operations - Total Operations Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(c) Capital Improvements	34-305	\$ 654,151.82	
(d) Municipal Debt Service	44-999	\$ 5,000.00	
(e) Deferred Charges - Municipal	45-999	\$ 847,950.00	
(f) Judgments	46-999	\$ 00	
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	37-480	\$ .0	
(g) Cash Deficit	29-405	\$ 37,069.00	
(k) For Local District School Purposes	46-885	\$ .0	
(m) Reserve for Uncollected Taxes	29-410	\$ 0	
	50-899	\$ 502,209.42	
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>			
<b>Total Appropriations</b>	07-195	.0	
	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 4th day of August, 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.

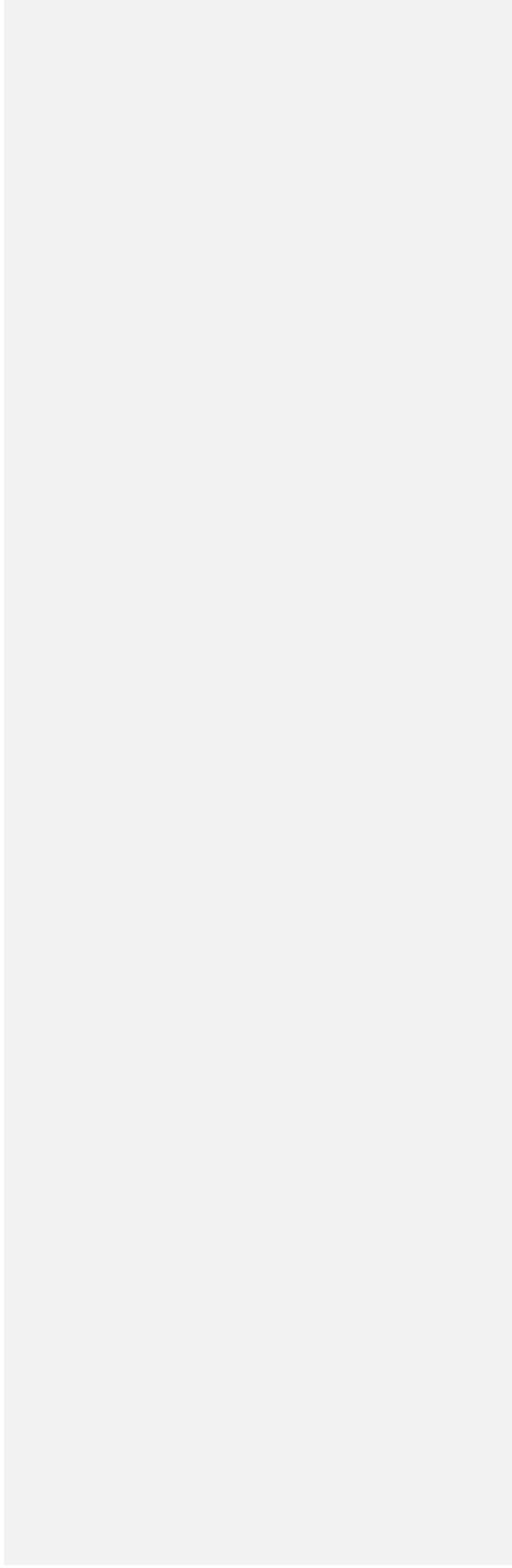
Certified by me this 7th day of August, 2025, Margaret Roggie, Clerk  
(APD)TEBA1402 Signature

**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.

08/07/2025  
Date

Margaret Boggle  
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, f) and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- g) In all applicable signature lines, insert the email address of the applicable official.
- h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**

Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via i) 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 the j) FAST "Adopted Budget" record portal and it must be named as: **<municode>\_adoptbudget\_20xx (all 4 digits municode must be included).**
- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
- m) On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- n) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:  
[https://www.nj.gov/dca/divisions/dlgs/pdf/Budget\\_Document\\_Instructions.pdf](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 briefly flash rapidly.**
- e) Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same as the current fund process.
- f) Once complete, review the 2025 template to ensure information has successfully copied from the 2024 adopted budget.
- g) **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	
MARGARET RIGGIO	
TAMIKIA ROWE	
DONNA CONDO	
DANIEL DIGANGI	
JONATHAN COHEN	
TRENTONIAN	
<b>Day</b>	<b>Month</b>
7th	July
17th	July
4th	August
6:30	
	395,240,300
	394,325,400
	914,900

Cert #
C-1824
T-8626
N-0689
CR-00526

<b>Budget Year</b>	<b>2025</b>	<b>Budget Year Type:</b>	<b>Calendar Year</b>
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 sector

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



**Date of Original Appt.**

9/1/2021

*Calendar or State Fiscal*

**ovement Program**

3

2025

2027

**ended" only as needed.**

venues.

pecial Items of Revenue.

' Appropriations.

Appropriations.

1.

## 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
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
<b>Summary of Revenues</b>		
Anticipated		
	2025	2024
1. Surplus		
2. Miscellaneous Revenues		
3. Deficit (General Budget)		
Total Revenues		
<b>Summary of Appropriations</b>		
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
<b>Summary of Revenues</b>	
Anticipated	
	2025
	2024
1. Surplus	59,646.00
2. Miscellaneous Revenues	
3. Deficit (General Budget)	
Total Revenues	59,646.00
<b>Summary of Appropriations</b>	
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			
	General	Water-Sewer	
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 <b>97.50%</b>		
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	

<b>Local Tax for Municipal Purpose</b>	6,806,652.67
<b>Addition to Local District School Tax</b>	
<b>Minimum Library Tax</b>	



## 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
	<b>2.005</b>	<b>1.974</b>	<b>1.945</b>	<b>1.919</b>	<b>1.895</b>
	<b>0.283</b>	<b>(0.032)</b>	<b>(0.029)</b>	<b>(0.026)</b>	<b>(0.024)</b>

COMPARISON OF REVENUES & APPROPRIATIONS				
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
<b>REVENUES</b>				
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!
<b>TOTAL REVENUE</b>	<b>9,288,220.49</b>	<b>9,511,236.84</b>	<b>(223,016.35)</b>	<b>-2.34%</b>
<b>APPROPRIATIONS</b>				
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%
<b>TOTAL APPROPRIATIONS</b>	<b>9,288,220.49</b>	<b>9,511,236.84</b>	<b>(223,016.35)</b>	<b>-0.02345</b>
Adopted Emergencies	-	-	-	

CONDITION OF SURPLUS			
	BUDGET YEAR	PRIOR YEAR	CHANGE
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)

LOCAL TAX LEVY AND ASSESSED VALUES				
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
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"			
	SPENDING CAP		2% LEVY CAP
	CAP 2.50%	CAP COLA	6,806,652.67 MAX 6,806,652.67 ACTUAL (0.00) + OR ( )
CAP Base from Prior Year	7,094,066.50	7,094,066.50	
Rate Applied	2.50%	3.50%	
Allowable CAP	7,271,418.16	7,342,358.83	
Additions:			Must be zero or ( ) to Introduce Budget
See Sheet 3b	44,253.28	44,253.28	
Other			
Total CAP Allowable	7,315,671.44	7,386,612.10	
Budget Expenditures Sheet 19	7,241,840.25	7,241,840.25	
Remaining or (Excess)	73,831.19	144,771.85	

% OF TAX COLLECTION			
	CURRENT	PRIOR	CHANGE
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	%	Estimated 2025			Actual 2024			Total Tax Change	Local Tax Change	
	Levy Amount	Rate	Levy Amount	Rate	Levy Amount	Rate			Property Assessment	Total Tax	Local Tax	Total Tax	Local Tax	Total Tax			Local Tax
<b>COUNTY:</b>																	
County Tax (General)	3,351,747.13	0.848	3,170,877.49	0.804	0.044	5,082.57	1,722.16	5.48%	100,000.00	1,722.16	1,633.00	179.57	89.16				
County Library	296,000.00	0.075	295,716.16	0.075	(0.000)	6,353.22	2,152.69	-0.15%	125,000.00	2,152.69	2,041.25	224.47	111.44				
County Health	-	-	-	-	-	7,623.86	2,583.23	#DIV/0!	150,000.00	2,583.23	2,449.50	269.36	133.73				
County Open Space	175,000.00	0.044	174,117.90	0.044	0.000	8,894.50	3,013.77	0.63%	175,000.00	3,013.77	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	10,165.15	3,444.31	4.79%	200,000.00	3,444.31	3,266.00	359.15	178.31				
<b>SCHOOLS:</b>																	
Local School	-	-	-	-	-	12,706.43	4,305.39	#DIV/0!	250,000.00	4,305.39	4,082.50	448.93	222.89				
Regional School	9,458,977.00	2.393	9,253,387.00	2.347	0.046	13,977.08	4,735.93	1.97%	275,000.00	4,735.93	4,490.75	493.83	245.18				
Regional High School	-	-	-	-	-	15,247.72	5,166.47	#DIV/0!	300,000.00	5,166.47	4,899.00	538.72	267.47				
Additional Local School	-	-	-	-	-	16,518.36	5,597.01	#DIV/0!	325,000.00	5,597.01	5,307.25	583.61	289.76				
School Debt Service	-	-	-	-	-	17,789.01	6,027.54	#DIV/0!	350,000.00	6,027.54	5,715.50	628.51	312.04				
<b>SPECIAL DISTRICTS:</b>																	
Special District Tax	-	-	-	-	-	19,059.65	6,458.08	#DIV/0!	375,000.00	6,458.08	6,123.75	673.40	334.33				
<b>LOCAL PURPOSE TAX</b>																	
Municipal Library	6,806,652.67	1.722	6,439,191.00	1.633	0.089	20,330.29	6,888.62	5.46%	400,000.00	6,888.62	6,532.00	718.29	356.62				
Municipal Open Space	-	-	-	-	-	21,600.94	7,319.16	#DIV/0!	425,000.00	7,319.16	6,940.25	763.19	378.91				
Arts and Cultural	-	-	-	-	-	22,871.58	7,749.70	#DIV/0!	450,000.00	7,749.70	7,348.50	808.08	401.20				
<b>TOTAL ALL LEVIES</b>	<b>20,088,376.80</b>	<b>5.083</b>	<b>19,333,289.55</b>	<b>4.903</b>	<b>0.1796</b>	<b>76,238.60</b>	<b>25,832.33</b>	<b>0.03663</b>	<b>1,500,000.00</b>	<b>25,832.33</b>	<b>24,495.00</b>	<b>2,693.60</b>	<b>1,337.33</b>				

**NET VALUATION TAXABLE**      395,240,300      394,325,400

# 2025 MUNICIPAL DATA SHEET

## CAP

(MUST ACCOMPANY 2025 BUDGET)

MUNICIPALITY: BOROUGH OF HIGHTSTOWN COUNTY: MERCER

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

Governing Body Members		Term Expires
Name		
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
Cristina Fowler		12/31/2026

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

**Official Mailing Address of Municipality**

HIGHTSTOWN FIREHOUSE  
 156 BANK STREET  
 HIGHTSTOWN NJ 08520

Fax #: (609) 371-0267

# 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 \_\_\_\_\_ 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

\_\_\_\_\_  
ddgangji@bowman.cpa  
Registered Municipal Accountant  
\_\_\_\_\_  
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  
Cicalese  
Fowler  
Frantz  
Gulati  
Montferrat

Nays

Abstained

Absent  
Jackson

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 - (Continued)**

**SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Water-Sewer Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
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	-	-	-	-	-
Expenditures:							
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

**RECAP OF GROUP INSURANCE APPROPRIATION**

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

Estimated Group Insurance Costs - 2025                      \$ 801,000.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.                      250,000.00

Budgeted Group Insurance - Inside CAP                      575,000.00  
Budgeted Group Insurance - Utilities                      226,000.00  
Budgeted Group Insurance - Outside CAP                      801,000.00  
**TOTAL**

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

Health Benefits Waiver                      40,000.00  
Salaries and Wages

EXPLANATORY STATEMENT - (Continued)																																							
BUDGET MESSAGE																																							
<p><b>NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW</b></p> <p>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.</p>	<p><b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b></p> <p>Exclusions:</p> <table border="0"> <tr> <td>Allowable Shared Service Agreements Increase</td> <td style="text-align: right;">67,551.00</td> </tr> <tr> <td>Allowable Health Insurance Costs Increase</td> <td style="text-align: right;">70,560.03</td> </tr> <tr> <td>Allowable Pension Obligations Increases</td> <td style="text-align: right;">25,419.00</td> </tr> <tr> <td>Allowable LOSAP Increase</td> <td></td> </tr> <tr> <td>Allowable Capital Improvements Increase</td> <td style="text-align: right;">47,812.00</td> </tr> <tr> <td>Allowable Debt Service and Capital Leases Inc.</td> <td style="text-align: right;">6,500.00</td> </tr> <tr> <td>Recycling Tax appropriation</td> <td></td> </tr> <tr> <td>Deferred Charge to Future Taxation Unfunded</td> <td></td> </tr> <tr> <td>Current Year Deferred Charges: Emergencies</td> <td></td> </tr> <tr> <td><b>Add Total Exclusions</b></td> <td style="text-align: right;"><b>217,842.03</b></td> </tr> <tr> <td>Less Cancelled or Unexpended Waivers</td> <td></td> </tr> <tr> <td>Less Cancelled or Unexpended Exclusions</td> <td style="text-align: right;">13,767.00</td> </tr> <tr> <td></td> <td style="text-align: right;"><b>6,765,419.85</b></td> </tr> </table> <p><b>ADJUSTED TAX LEVY</b></p> <p>Additions:</p> <table border="0"> <tr> <td>New Ratables - Increase for new construction</td> <td style="text-align: right;">602,500</td> </tr> <tr> <td>Prior Year's Local Purpose Tax Rate (per \$100)</td> <td style="text-align: right;">1,633</td> </tr> <tr> <td><b>New Ratable Adjustment to Levy</b></td> <td style="text-align: right;"><b>9,838.83</b></td> </tr> <tr> <td>Amounts approved by Referendum</td> <td></td> </tr> <tr> <td>Levy CAP Bank Applied</td> <td style="text-align: right;">31,394.00</td> </tr> <tr> <td></td> <td style="text-align: right;"><b>6,806,652.67</b></td> </tr> </table> <p><b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b></p> <p><b>AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES</b></p> <p><b>OVER OR (UNDER) 2% LEVY CAP</b> (must be equal or under for Introduction)</p> <p style="text-align: right;"><b>(0.00)</b></p>	Allowable Shared Service Agreements Increase	67,551.00	Allowable Health Insurance Costs Increase	70,560.03	Allowable Pension Obligations Increases	25,419.00	Allowable LOSAP Increase		Allowable Capital Improvements Increase	47,812.00	Allowable Debt Service and Capital Leases Inc.	6,500.00	Recycling Tax appropriation		Deferred Charge to Future Taxation Unfunded		Current Year Deferred Charges: Emergencies		<b>Add Total Exclusions</b>	<b>217,842.03</b>	Less Cancelled or Unexpended Waivers		Less Cancelled or Unexpended Exclusions	13,767.00		<b>6,765,419.85</b>	New Ratables - Increase for new construction	602,500	Prior Year's Local Purpose Tax Rate (per \$100)	1,633	<b>New Ratable Adjustment to Levy</b>	<b>9,838.83</b>	Amounts approved by Referendum		Levy CAP Bank Applied	31,394.00		<b>6,806,652.67</b>
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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)  
 Amount Used in CY 2025  
 Balance to Carry Forward (CY 2026)

52,535
31,394
21,141

###

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

6,439,954
6,439,191
763
763

**2025**

Maximum Allowable Amount to be Raised by Taxation  
 Amount to be Raised by Taxation for Municipal Purpose  
 Available for Banking (CY 2026 - CY 2028)

6,806,653
6,806,653
0

**Total Levy CAP Bank**

21,904

**CURRENT FUND - ANTICIPATED REVENUES**

	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
<b>1. Surplus Anticipated</b>	08-101	1,072,619.00	1,030,874.00	1,030,874.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	1,072,619.00	1,030,874.00	1,030,874.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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 Cash in 2024
		2025	2024	
<b>Summary of Revenues</b>				
1. Surplus Anticipated (Sheet 4, #1)	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-101	1,072,619.00	1,030,874.00	1,030,874.00
3. Miscellaneous Revenues:	08-102	-	-	-
Total Section A: Local Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section B: State Aid Without Offsetting Appropriations	08-001	355,817.00	488,100.50	571,111.29
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	09-001	509,555.00	509,555.00	509,554.82
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	08-002	113,600.00	130,000.00	253,171.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	11-001	100,290.00	103,814.00	105,388.09
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	08-003	-	-	-
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	10-001	45,301.82	31,076.34	31,076.34
<b>Total Miscellaneous Revenues</b>	08-004	114,385.00	598,626.00	598,416.80
4. Receipts from Delinquent Taxes	13-099	1,238,948.82	1,861,171.84	2,068,718.34
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	15-499	170,000.00	180,000.00	292,345.61
6. Amount to be Raised by Taxes for Support of Municipal Budget:	13-199	2,481,567.82	3,072,045.84	3,391,937.95
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-190	6,806,652.67	6,439,191.00	XXXXXXXXXXXX
c) Minimum Library Tax	07-191	-	-	XXXXXXXXXXXX
d) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	6,806,652.67	6,439,191.00	6,744,548.31
<b>7. Total General Revenues</b>	13-299	9,288,220.49	9,511,236.84	10,136,486.26

**CURRENT FUND - 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
<b>8. GENERAL APPROPRIATIONS</b>							
<b>(A) Operations - within "CAPS"</b>							
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	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
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	1,36
Other Expenses	20-140 2	97,200.00	110,000.00		102,800.00	78,050.99	24,749.01
Collection of Taxes:							
Salaries and Wages	20-145 1	45,250.00	101,872.00		56,872.00	54,175.18	2,696.82
Other Expenses	20-145 2	11,600.00	7,800.00		7,800.00	7,168.51	631.49
Assessment of Taxes:							
Salaries and Wages	20-150 1	21,800.00	21,114.00		21,114.00	21,089.91	24.09
Other Expenses	20-150 2	7,300.00	7,170.00		7,170.00	3,896.04	3,273.96
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	68,917.33
Engineering Services and Costs:							
Other Expenses	20-165 2	66,500.00	53,600.00		53,600.00	42,192.53	11,407.47
Historical Commission							
Other Expenses	20-175 2	1,600.00	3,800.00		3,800.00	675.00	3,125.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
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	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
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	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
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	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	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	245,000.00	240,000.00		240,000.00	196,472.76	43,527.24
					-		-
					-		-







**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	7,241,840.25	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		
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved	
(A) Operations - Excluded from "CAPS"								
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	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
<b>Shared Service Agreements</b>	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	25,000.00	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	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
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**

	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
Total of Type 1 District School Debt Service - Excluded from Deferred Charges and Statutory	48-999	-	-	-	-	-	XXXXXXXXXX
(J) Expenditures - Local School -	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-406			XXXXXXXXXX			XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-407						XXXXXXXXXX
District School Purposes {Items (I) and (J) - Excluded from "CAPS"	29-409	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
	34-399	1,544,170.82	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	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
Summary of Appropriations							
(H-1) Total General Appropriations for	34-299	7,241,840.25	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	572,350.00	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	654,151.82	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
<b>Total General Appropriations</b>	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 - (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
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
<b>Capital Improvements:</b>	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				-		-
					-		-
					-		-
<b>Debt Service:</b>	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)**

	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
<b>11. APPROPRIATIONS FOR WATER-SEWER UTILITY</b>							
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	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
<b>STATUTORY EXPENDITURES:</b>	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
					-		-
					-		-
					-		-
<b>Judgements</b>	55-531				-		-
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX	-		XXXXXXXXXX
<b>Surplus (General Budget)</b>	55-545			XXXXXXXXXX	-		XXXXXXXXXX
<b>TOTAL WATER-SEWER UTILITY APPROPRIATION</b>	55-599	3,508,842.77	3,309,157.00	-	3,309,157.00	2,918,646.10	236,474.00

**DEDICATED ASSESSMENT BUDGET**

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

**DEDICATED ASSESSMENT BUDGET UTILITY**

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

## DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment_Cash	53-101			
Deficit ( Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
<b>15. APPROPRIATIONS FOR ASSESSMENT DEBT</b>		<b>Appropriated</b>		<b>Expended 2024</b>
Payment of Bond Principal	53-920	2025	2024	Paid or Charged
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 Hackensack 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 (N.J.S.A. 40:55D-53.1); Disposal of Forfeited Property (PL 1986, C135); 3rd Party: Plumbing and Electrical Inspections Construction Code Fees N.J.S.A. 52:27D-126a and NJAC 5:23-4.17;Municipal Public Defender P.L. 1997 c.256; Acceptance of Bequests/Gifts N.J.S. 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 (N.J.S.A. 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-Peddle 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:	XXXXXXX
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	-
<b>Total Assets</b>	<b>7,233,974.53</b>

**LIABILITIES, RESERVES AND SURPLUS**

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

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

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

	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
<b>Total Funds</b>	<b>24,001,996.11</b>	<b>23,519,162.61</b>
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
<b>Total Expenditures and Tax Requirements</b>	<b>22,671,729.72</b>	<b>22,194,577.45</b>
Less: Expenditures to be Raised by Future Taxes	-	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>22,671,729.72</b>	<b>22,194,577.45</b>
<b>Surplus Balance, December 31</b>	<b>1,330,266.39</b>	<b>1,324,585.16</b>

\*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

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

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				300,000.00
Fire Facility Painting		150,000.00							150,000.00
Police Vehicles		330,000.00			5,500.00				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							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
Water Mains, Service Lines & Sewer Mains		2,057,100.00							2,057,100.00
		-							
		-							
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	9,119,718.00	-		174,400.00	-		4,526,600.00	4,418,718.00





**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		120,000.00	60,000.00	60,000.00				
Water Services		1,000,000.00		500,000.00	500,000.00	500,000.00				
Water Mains, Service Lines & Sewer Mains		2,057,100.00		2,057,100.00						
		-								
		-								
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	9,119,718.00	<b>XXXXXXXXXX</b>	4,701,000.00	3,598,718.00	820,000.00	-	-	-	-





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

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	2,057,100.00							2,057,100.00					
	-												
	-												
<b>TOTAL - THIS PAGE</b>	9,119,718.00	-	-	215,400.00	-	-	4,587,218.00	4,317,100.00	-	-	-	-	-





**SECTION 2 - UPON ADOPTION FOR YEAR 2025**

**RESOLUTION**

Be it Resolved by the **HIGHTSTOWN** County of **MERCER** **BOROUGH** 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) \$ 6,806,652.67 (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	Nays	Abstained	Absent
Cicalese Fowler Frantz Jackson Montferrat			Gulati

SUMMARY OF REVENUES		08-100	13-099	15-499	07-190
1. General Revenues	Surplus Anticipated	\$	1,072,619.00		
	Miscellaneous Revenues Anticipated	\$	1,238,948.82		
	Receipts from Delinquent Taxes	\$	170,000.00		
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)		\$	6,806,652.67		
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:					
	Item 6, Sheet 42			07-195	\$ -
	Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)			07-191	\$ -
	TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY				\$ -
4. To Be Added to the Certificate for the Amount to be Raised by Taxation for Schools in Type II School Districts Only:					
	Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)			07-191	\$ -
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX				13-299	\$ 9,288,220.49
<b>Total Revenues</b>					

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>		
<u>Within "CAPS"</u>		
(a & b) Operations Including Contingent	34-201	\$ 6,300,033.25
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 941,807.00
(g) Cash Deficit	46-885	\$ -
<u>Excluded from "CAPS"</u>		
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 654,151.82
(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
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>		
<b>Total Appropriations</b>	34-499	<b>\$ 9,288,220.49</b>

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 4th day of August, 2025. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2025 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 4th day of August, 2025, 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 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				-
<b>Summary of Program</b>										
Year Referendum Passed/Implemented:					Down Payments on Improvements	54-902-2				-
Rate Assessed:					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Payment of Bond Principal	54-920-2				XXXXXXXXXX
Total Tax Collected to date:					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Expended to date:					Interest on Bonds	54-930-2				XXXXXXXXXX
Total Acreage Preserved to date:					Interest on Notes	54-935-2				XXXXXXXXXX
Recreation land preserved in 2024:					Reserve for Future Use	54-950-2				-
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