

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.

- 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 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 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.
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.**
- m)

n) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

****Instructions to Complete the 2025 to 2026 "Data Rollover" Process****

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

b) On the 2026 budget, navigate to the "Key Inputs" tab.

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

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

d) First, click the button for current fund. It will prompt you to select your 2025 adopted excel budget from your computer.

Once the 2025 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 2026 template to ensure information has successfully copied from the 2024 adopted budget.

PLEASE NOTE:

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

Information Required for Municipal Budget Document:		Municipal Budget Version 2026.0 Responses and Data	
Name and County of Municipality	Hightstown Borough, Mercer County		
Full Name of Municipality	BOROUGH OF HIGHTSTOWN		
County of Municipality	MERCER		
Name of Municipality	HIGHTSTOWN		
Type	BOROUGH		
Governing Body Type	COUNCIL MEMBERS		
Location	HIGHTSTOWN FIREHOUSE		
Address	156 BANK STREET		
Address	HIGHTSTOWN NJ 08520		
Phone	(609) 490-5100		
Fax	(609) 371-0267		
		Cert #	Date of Original Appt.
Clerk	MARGARET RIGGIO	C-1824	9/1/2021
Tax Collector	TAMIKIA ROWE	T-8626	
Chief Financial Officer	DONNA CONDO	N-0689	
Registered Municipal Accountant	DANIEL DIGANGI	CR-00526	
Municipal Attorney	JONATHAN COHEN		
Website URL for Publishing	https://www.hightstownborough.com/public-notices/		
Date of Website Posting	16th April	4/16/2026	18 day(s) between publication and hearing
On-line Publication for Publishing		5/4/2026	
Date of On-line Publication Posting			
	Day	Month	
Date of Introduction	6th	April	4/6/2026
Date of Public Hearing	4th	May	5/4/2026
			28 day(s) between intro and hearing
Time of Public Hearing	6:30		
Net Valuation Taxable Current	392,889,900		
Net Valuation Taxable Prior	395,240,300		
	(2,350,400)		
Budget Year	2026	Budget Year Type:	Calendar Year <i>Calendar or State Fiscal</i>
Municipal Code	1104		

How many utilities does municipality have?*	1	<i>*One (1) utility listed by default. Select "0" if you do not have any utilities.</i>		
Utility #	Utility Name	Utility Type	Capital Improvement Program	
Utility 1	Water / Sewer		# of Years	3
Utility 2			Beginning Year	2026
Utility 3			Ending Year	2028
Utility 4				
Utility 5				
Utility 6				
Utility Assessment (Tab 37)				
Utility Assessment (Tab 38)				

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

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

2026 Municipal Budget

of the BOROUGH of HIGHTSTOWN County of
 MERCER for the fiscal year 2026.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2026	2025	2025
1. Surplus	1,099,734.37	1,072,619.00	
2. Total Miscellaneous Revenues	1,379,348.52	1,238,948.82	
3. Receipts from Delinquent Taxes	200,000.00	170,000.00	
4. a) Local Tax for Municipal Purposes	6,958,118.68	6,806,652.67	
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	6,958,118.68	6,806,652.67	
Total General Revenues	9,637,201.57	9,288,220.49	

Summary of Appropriations	2026 Budget	Final 2025 Budget
1. Operating Expenses: Salaries & Wages	3,345,456.94	3,297,105.00
Other Expenses	3,762,300.04	3,657,080.07
2. Deferred Charges & Other Appropriations	957,565.00	941,807.00
3. Capital Improvements		5,000.00
4. Debt Service (Include for School Purposes)	981,785.47	847,950.00
5. Reserve for Uncollected Taxes	553,954.12	502,209.42
Total General Appropriations	9,601,061.57	9,251,151.49
Total Number of Employees		

2026 Dedicated	Water / Sewer	Utility Budget
Summary of Revenues		Anticipated
		2026
		2025
1. Surplus		
2. Miscellaneous Revenues		
3. Deficit (General Budget)		
Total Revenues		
Summary of Appropriations		2026 Budget
		Final 2025 Budget
1. Operating Expenses: Salaries & Wages		
Other Expenses		
2. Capital Improvements		
3. Debt Service		
4. Deferred Charges & Other Appropriations		
5. Surplus (General Budget)		
Total Appropriations		
Total Number of Employees		

2026 Dedicated	Utility Budget	
Summary of Revenues		Anticipated
		2026
		2025
1. Surplus		128,023.99
2. Miscellaneous Revenues		
3. Deficit (General Budget)		
Total Revenues		128,023.99
Summary of Appropriations		2026 Budget
		Final 2025 Budget
1. Operating Expenses: Salaries & Wages		
Other Expenses		
2. Capital Improvements		
3. Debt Service		
4. Deferred Charges & Other Appropriations		
5. Surplus (General Budget)		
Total Appropriations		
Total Number of Employees		

2026 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		2026		2025
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2026 Budget	Final 2025 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2026 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2026 Budget	Final 2025 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2026 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2026 Budget	Final 2025 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2026 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2026 Budget	Final 2025 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				

Total Appropriations			
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 2026 MUNICIPAL BUDGET**

	YEAR 2026	YEAR 2025
1 Total General Appropriations for 2026 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	9,083,247.45	XXXXXXXXXXXX
2 Local District School Tax		
Actual		
Estimate		XXXXXXXXXXXX
3 Regional School District Tax		9,421,908.00
Actual		
Estimate	9,931,925.85	XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		3,962,674.44
Actual		
Estimate	4,013,884.35	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	23,029,057.65	
10 Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)	2,679,082.89	
11 Cash Required from 2026 to Support Local Municipal Budget and Other Taxes	20,349,974.76	
12 Amount of Item 11 divided by 97.35%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, AFS Sheet 22)	20,903,928.88	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	-	
Regional School District Tax (Line 3 Above)	9,931,925.85	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	4,013,884.35	
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	6,958,118.68	
Total Amount (Line 12)	20,903,928.88	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	553,954.12	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	9,083,247.45	
Item 13 - Appropriation: Reserve for Uncollected Taxes	553,954.12	
Subtotal	9,637,201.57	
Less: Item 10 - Total Anticipated Revenues	2,679,082.89	
Amount to Be Raised by Taxation in Municipal Budget	6,958,118.68	

Local Tax for Municipal Purpose		6,958,118.68
Addition to Local District School Tax		
Minimum Library Tax		

BOROUGH OF HIGHTSTOWN SUMMARY OF 2026 BUDGET

				Future Budget Projections				
Total Budget	9,637,201.57	100.0%	2027	2028	2029	2030	2031	
Employee Costs:								
Salaries & Wages								
Sheet 17	3,345,456.94	102.00%	3,412,366.08	3,480,613.40	3,550,225.67	3,621,230.18	3,693,654.79	
Sheet 25	-	102.00%	-	-	-	-	-	
Total	<u>3,345,456.94</u>		<u>3,412,366.08</u>	<u>3,480,613.40</u>	<u>3,550,225.67</u>	<u>3,621,230.18</u>	<u>3,693,654.79</u>	
Social Security								
Sheet 19	165,000.00	102.00%	168,300.00	171,666.00	175,099.32	178,601.31	182,173.33	
Pensions etc.								
Sheet 19	205,556.00	102.00%	209,667.12	213,860.46	218,137.67	222,500.43	226,950.43	
Sheet 19	581,009.00	105.00%	610,059.45	640,562.42	672,590.54	706,220.07	741,531.07	
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	613,929.00	106.00%	650,764.74	689,810.62	731,199.26	775,071.22	821,575.49	
Direct Employee Costs	<u>4,910,950.94</u>	51.0%						
General Liability Insurance								
Sheet 14	-	0.0%						
Debt Service:								
Sheet 27	981,785.47	10.2%						
Reserve for Uncollected Taxes:								
Sheet 29	553,954.12	5.7%						
Capital Funds:								
Sheet 26a	-	0.0%						
Deferred Charges:								
Sheet 28	-	0.0%						
Grants:								
Sheet 25 (less Salaries & Wages above)	3,627.18	0.0%						
All Other Departmental OE's:								
Various Line Items	3,186,883.86	33.1%	102.00%	3,250,621.54	3,315,633.97	3,381,946.65	3,449,585.58	
			Projected Budget Totals					
			8,301,778.93	8,512,146.88	8,729,199.11	8,953,208.78	9,184,462.41	

**BOROUGH OF HIGHTSTOWN
2026 BUDGET FUNDING**

Budget Funding:

Fund Balance	1,099,734.37
Local Revenues	866,166.34
State Aid	509,555.00
Grants	3,627.18
Delinquent Tax	200,000.00
Local Purpose Tax	6,958,118.68
	<u>9,637,201.57</u>
 Ratables	 392,889,900
Tax Rate	1.771
Increase	0.049

Project Tax Results

2027	2028	2029	2030	2031
	25,000.00	50,000.00	75,000.00	100,000.00
	150,000.00	300,000.00	450,000.00	600,000.00
8,301,778.93	8,337,146.88	8,379,199.11	8,428,208.78	8,484,462.41
8,301,778.93	8,512,146.88	8,729,199.11	8,953,208.78	9,184,462.41
400,889,900	408,889,900	416,889,900	424,889,900	432,889,900
2.071	2.039	2.010	1.984	1.960
0.300	(0.032)	(0.029)	(0.026)	(0.024)

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	1,099,734.37	1,072,619.00	27,115.37	2.53%
Local	866,166.34	684,092.00	182,074.34	26.62%
State Aid	509,555.00	509,555.00	-	0.00%
State & Federal Grants	3,627.18	45,301.82	(41,674.64)	-91.99%
Delinquent Tax	200,000.00	170,000.00	30,000.00	17.65%
Local Purpose Tax	6,958,118.68	6,806,652.67	151,466.01	2.23%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	9,637,201.57	9,288,220.49	348,981.08	3.76%
APPROPRIATIONS				
Salaries & Wages	3,345,456.94	3,374,505.00	(29,048.06)	-0.86%
Other Expenses	3,758,672.86	3,504,378.25	254,294.61	7.26%
Statutory & Deferred Charges	993,705.00	1,008,876.00	(15,171.00)	-1.50%
State & Federal Grants	3,627.18	45,301.82	(41,674.64)	-91.99%
Capital (without grants)	-	5,000.00	(5,000.00)	-100.00%
Debt Service	981,785.47	847,950.00	133,835.47	15.78%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	553,954.12	502,209.42	51,744.70	10.30%
TOTAL APPROPRIATIONS	9,637,201.57	9,288,220.49	348,981.08	0.037572
Adopted Emergencies	-	-	-	-

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	6,958,118.68	6,806,652.67	151,466.01	2.23%
Local Tax Rate	1.7710	1.7222	0.0489	2.84%
Assessed Valuation	392,889,900	395,240,300	(2,350,400)	-0.59%

STATUS OF "CAPS"

	SPENDING CAP	CAP COLA	2% LEVY CAP
	CAP 2.00%	CAP COLA	7,208,927.68 MAX 6,958,118.68 ACTUAL
CAP Base from Prior Year	7,241,840.25	7,241,840.25	(250,809.00) + OR ()
Rate Applied	2.00%	3.50%	
Allowable CAP	7,386,677.06	7,495,304.66	Must be zero or () to Introduce Budget
Additions:			
See Sheet 3b	181,896.75	181,896.75	
Other	-	-	
Total CAP Allowable	7,568,573.80	7,677,201.40	
Budget Expenditures Sheet 19	7,295,292.95	7,295,292.95	
Remaining or (Excess)	273,280.85	381,908.45	

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	2,177,270.49	1,383,704.30	793,566.19
Used to Fund Budget	1,099,734.37	1,072,619.00	27,115.37
Remaining Balance	1,077,536.12	311,085.30	766,450.82

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	97.35%	97.35%	0.00%
Used for Reserve for Taxes	97.35%	97.35%	97.35%
Remaining	-97.35%	0.00%	-97.35%

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF HIGHTSTOWN

COUNTY: MERCER

<u>SUSAN BLUTH</u> Mayor's Name	<u>December 31, 2026</u> Term Expires
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Municipal Officials	
<u>MARGARET RIGGIO</u> Municipal Clerk	9/1/2021 Date of Orig. Appt.
<u>TAMIKIA ROWE</u> Tax Collector	C-1824 Cert. No.
<u>DONNA CONDO</u> Chief Financial Officer	T-8626 Cert. No.
<u>DANIEL DIGANGI</u> Registered Municipal Accountant	N-0689 Cert. No.
<u>JONATHAN COHEN</u> 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
<u>Todd Frantz</u>	<u>12/31/2028</u>
<u>Stephanie Spann</u>	<u>12/31/2028</u>
<u>Joe Cicalese</u>	<u>12/31/2026</u>
<u>Jeet Gulati</u>	<u>12/31/2027</u>
<u>Frederick Montferrat</u>	<u>12/31/2027</u>
<u>Cristina Fowler</u>	<u>12/31/2026</u>

**2026
MUNICIPAL BUDGET**

Municipal Budget of the BOROUGH of HIGHTSTOWN , County of MERCER for the Fiscal Year 2026.

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

 6th day of April , 2026
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 6th day of April , 2026

 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 6th day of April , 2026

 ddigangi@pkfod.com 601 White Horse Road
Registered Municipal Accountant Address
 Voorhees, Nj 08043 856 435-6200
Address Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S.A. 40A:4-1 et seq.

Certified by me, this 6th day of April , 2026

 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: , 2026 By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of HIGHTSTOWN, County of MERCER for the Fiscal Year 2026

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

Be it Further Resolved, that said Budget be published on the official website https://www.hightstownborough.com/public-notices/ on April 16th, 2026;

Also, if applicable, it will be advertised in the following on-line publication of _____ on _____, 2026.

The Governing Body of the BOROUGH of HIGHTSTOWN does hereby approve the following as the Budget for the year 2026:

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 April 6th, 2026.

A Hearing on the Budget and Tax Resolution will be held at HIGHTSTOWN FIREHOUSE, on May 4th, 2026 at 6:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2026
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	7,295,292.95
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	1,787,954.50
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	1,787,954.50
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	553,954.12
97.35%	
Percent of Tax Collections	
Building Aid Allowance 2026 - \$	[REDACTED]
for Schools-State Aid 2025 - \$	[REDACTED]
4. Total General Appropriations (Item 9, Sheet 29)	9,637,201.57
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,679,082.89
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)	6,958,118.68
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water / Sewer Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	9,288,220.49	3,508,842.77	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	9,288,220.49	3,508,842.77	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	8,587,996.21	3,086,514.61	-	-	-	-	-
Reserved	696,349.01	422,328.16	-	-	-	-	-
Unexpended Balances Canceled	3,875.27	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	9,288,220.49	3,508,842.77	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	9,288,220.49
Cap Base Adjustment:	
Subtotal	9,288,220.49
Exceptions Less:	
Total Other Operations	36,500.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	572,350.00
Total Additional Appropriations	
Total Capital Improvements	5,000.00
Total Debt Service	847,950.00
Transferred to Board of Education	37,069.00
Type I School Debt	
Total Public & Private Programs	45,301.82
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	502,209.42
Total Exceptions	2,046,380.24
Amount on Which CAP is Applied	7,241,840.25
2.0% CAP	144,836.81
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	7,386,677.06

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		7,386,677.06
Additions:		
New Construction (Assessor Certification)		16,166.14
2024 Cap Bank Available		34,414.45
2025 Cap Bank Available		131,316.16
Total Additions		181,896.75
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	7,568,573.80
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	108,627.60
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	7,677,201.40
Total General Appropriations for Municipal Purposes		7,295,292.95
<i>(Sheet 19, H-1)</i>		
Over or (Under) Appropriations Cap		(381,908.45)

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.)**

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2026 \$ 1,112,380.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 242,380.00

870,000.00

Budgeted Group Insurance - Inside CAP 583,929.00

Budgeted Group Insurance - Utilities 240,000.00

Budgeted Group Insurance - Outside CAP 46,071.00

TOTAL 870,000.00

Instead of receiving Health Benefits, 12 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver
Salaries and Wages \$ 44,500.00

"2010" LEVY CAP BANKS:

2023

Maximum Allowable Amount to be Raised by Taxation	[]
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026)	<u>21,141</u>
Amount Used in CY 2026	[]
Balance to Expire	<u>21,141</u>

2024

Maximum Allowable Amount to be Raised by Taxation	[]
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2027)	<u>763</u>
Amount Used in CY 2026	[]
Balance to Carry Forward (CY 2027)	<u>763</u>

2025

Maximum Allowable Amount to be Raised by Taxation	<u>6,806,652</u>
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	<u>6,806,652</u>
Amount Used in CY 2026	[]
Balance to Carry Forward (CY 2027 - CY2028)	<u>-</u>

2026

Maximum Allowable Amount to be Raised by Taxation	7,208,928
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029)	<u>6,958,119</u>
	250,809

Total Levy CAP Bank 251,572

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	6,806,652.67
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>6,800,152.67</u>
Plus 2% CAP Increase	<u>136,003.05</u>
ADJUSTED TAX LEVY	<u>6,936,155.72</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>6,936,155.72</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

6,936,155.72

Exclusions:

Allowable Shared Service Agreements Increase	40,764.00
Allowable Health Insurance Costs Increase	57,301.00
Allowable Pension Obligations Increases	18,705.09
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	137,711.00
Recycling Tax appropriation	6,000.00
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 260,481.09

Less Cancelled or Unexpended Waivers

3,875.27

Less Cancelled or Unexpended Exclusions

ADJUSTED TAX LEVY

7,192,761.54

Additions:

New Ratables - Increase for new construction	938,800
Prior Year's Local Purpose Tax Rate (per \$100)	<u>1.722</u>
New Ratable Adjustment to Levy	16,166.14
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

7,208,927.68

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

6,958,118.68

OVER OR (UNDER) 2% LEVY CAP

(250,809.00)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
1. Surplus Anticipated	08-101	1,099,734.37	1,072,619.00	1,072,619.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,099,734.37	1,072,619.00	1,072,619.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	7,500.00	7,500.00	7,500.00
Other	08-104	15,000.00	15,000.00	16,326.00
Fees and Permits	08-105	15,678.00	15,678.00	147,653.54
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	110,000.00	110,000.00	124,585.81
Other	08-109			
Interest and Costs on Taxes	08-112	40,000.00	30,000.00	60,388.69
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	105,000.00	102,639.00	158,857.55
Anticipated Utility Operating Surplus	08-114			
Lease of Borough-Owned Property - Cell Tower	08-115	75,000.00	75,000.00	82,496.57

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	368,178.00	355,817.00	597,808.16

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	509,555.00	509,555.00	509,554.82
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund				
Total Section B: State Aid Without Offsetting Appropriations	09-001	509,555.00	509,555.00	509,554.82

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)				
	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	95,000.00	113,600.00	122,520.00
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	95,000.00	113,600.00	122,520.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	157,000.00	100,290.00	104,019.88

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services -				
Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcohol Education and Rehabilitation Fund	10-501		2,166.49	2,166.49
Mercer County NJSCA Local Arts Program	12-877		3,000.00	3,000.00
Body Armor Replacement Fund	10-505	1,659.70	43.88	43.88
Safety Incentive Award	12-881			-
JIF Safety Grant	12-882		6,130.00	6,130.00
Statewide JIF Grant	12-883		2,947.00	2,947.00
Recycling Tonnage Grant	10-569		10,169.78	10,169.78
Wallmart Grant	12-884		1,000.00	1,000.00
Click it or Ticket It	10-507		7,000.00	7,000.00
Clean Communities Grant	10-602		12,844.67	12,844.67
Bullet Proof Vest	10-693	1,967.48		-
				-
				-
				-
				-
				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Public and Private Revenues	10-001	3,627.18	45,301.82	45,301.82

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Other Special				
 Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	10,000.00	10,000.00	19,654.88
CATV-Franchise Fee	08-117	23,000.00	23,981.00	23,981.35
Verizon Franchise Fee	08-117	25,988.34	26,404.00	26,404.25
Hightstown Housing Authority - Payment of Lieu of Taxes	08-130	30,000.00	30,000.00	35,539.71
Capital Fund Balance	08-228			
The Peddie School	08-240	24,000.00	24,000.00	25,000.00
Sale of Assets NJSA 40A:4-45.3 (dd)	08-124	133,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	245,988.34	114,385.00	130,580.19

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,099,734.37	1,072,619.00	1,072,619.00
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	368,178.00	355,817.00	597,808.16
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	95,000.00	113,600.00	122,520.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	157,000.00	100,290.00	104,019.88
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	3,627.18	45,301.82	45,301.82
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	245,988.34	114,385.00	130,580.19
Total Miscellaneous Revenues	13-099	1,379,348.52	1,238,948.82	1,509,784.87
4. Receipts from Delinquent Taxes	15-499	200,000.00	170,000.00	222,461.40
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	2,679,082.89	2,481,567.82	2,804,865.27
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	6,958,118.68	6,806,652.67	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	6,958,118.68	6,806,652.67	7,018,830.93
7. Total General Revenues	13-299	9,637,201.57	9,288,220.49	9,823,696.20

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
General Administration						-		-
Salaries and Wages	20-100	1	206,005.00	215,466.00		225,166.00	224,776.64	389.36
Other Expenses	20-100	2	22,100.00	3,358.75		3,358.75	2,555.20	803.55
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	4,350.00	3,350.00		3,350.00	2,816.36	533.64
Municipal Clerk						-		-
Salaries and Wages	20-120	1	77,144.82	101,700.00		93,900.00	93,780.47	119.53
Other Expenses	20-120	2	10,075.00	15,125.00		15,125.00	8,472.51	6,652.49
Elections						-		-
Other Expenses	20-120	2	6,000.00	5,500.00		5,500.00	5,460.40	39.60
Office Supplies & Paper Products						-		-
Other Expenses	20-101	2	15,600.00	15,600.00		15,600.00	12,499.59	3,100.41
Financial Administration						-		-
Salaries and Wages	20-130	1	175,050.00	171,360.00		183,860.00	183,128.36	731.64
Other Expenses	20-130	2	15,950.00	40,950.00		44,950.00	42,284.62	2,665.38
Audit Services						-		-
Other Expenses	20-135	2	32,800.00	27,500.00		37,000.00	32,725.00	4,275.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Grant Writing & Administration						-		-
Other Expenses	20-102	2				-		-
Central Computer (Data Processing/Info Tech)						-		-
Salaries and Wages	20-140	1	6,100.00	5,650.00		5,650.00	5,627.44	22.56
Other Expenses	20-140	2	91,700.00	97,200.00		88,200.00	78,549.47	9,650.53
Collection of Taxes:						-		-
Salaries and Wages	20-145	1	46,820.00	45,250.00		45,250.00	44,383.58	866.42
Other Expenses	20-145	2	7,825.00	11,600.00		11,600.00	6,440.62	5,159.38
Assessment of Taxes:						-		-
Salaries and Wages	20-150	1	15,300.00	21,800.00		19,800.00	17,652.92	2,147.08
Other Expenses	20-150	2	7,075.00	7,300.00		7,300.00	3,837.68	3,462.32
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	80,600.00	155,000.00		122,000.00	94,323.17	27,676.83
Engineering Services and Costs:						-		-
Other Expenses	20-165	2	58,900.00	66,500.00		66,500.00	61,958.17	4,541.83
Historical Commission						-		-
Other Expenses	20-175	2	1,600.00	1,600.00		1,600.00	360.00	1,240.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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	31,904.00	36,700.00		39,200.00	39,029.90	170.10
Other Expenses	21-180	2	32,975.00	57,775.00		55,275.00	52,947.96	2,327.04
Insurance:						-	-	
Insurance Deductibles	23-211	2	100.00	3,000.00		3,000.00	-	3,000.00
Unemployment Insurance	23-225	2	100.00	1,000.00		1,000.00	-	1,000.00
General Liability	23-210	2	71,517.28	65,000.00		65,000.00	63,673.36	1,326.64
Workers Compensation	23-215	2	124,614.73	113,000.00		113,000.00	112,164.52	835.48
						-	-	-
Employee Group Health	23-220	2	583,929.00	575,000.00		561,470.00	524,346.32	37,123.68
Health Benefit Waiver	23-222	2	30,000.00	40,000.00		43,000.00	40,705.03	2,294.97
						-	-	-
PUBLIC SAFETY FUNCTIONS:						-	-	-
Police Department						-	-	-
Salaries and Wages	25-240	1	1,828,787.02	1,816,105.00		1,866,105.00	1,856,118.08	9,986.92
Other Expenses	25-240	2	246,657.00	239,542.50		189,542.50	149,220.80	40,321.70
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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	15,000.00	-
Other Expenses	25-261	2	7,000.00	4,000.00		4,000.00	2,537.80	1,462.20
Fire Department						-		-
Other Expenses	25-265	2	137,700.00	135,700.00		135,700.00	108,045.44	27,654.56
						-		-
						-		-
Uniform Fire Safety Act (P.L. 1983, Ch. 383):						-		-
Salaries and Wages	25-265	1	19,500.00	17,000.00		17,000.00	16,597.92	402.08
Other Expenses	25-265	2	10,150.00	13,700.00		13,700.00	9,982.51	3,717.49
First Aid Organization						-		-
Other Expenses	25-255	2	100.00	31,300.00		31,300.00	31,300.00	-
Municipal Prosecutor						-		-
Other Expenses	25-275	2	24,785.00	24,785.00		24,785.00	19,065.00	5,720.00
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS:						-		-
Streets and Roads Maintenance:						-		-
Salaries and Wages	26-290	1	457,566.10	363,400.00		363,400.00	289,880.52	73,519.48
Other Expenses	26-290	2	73,800.00	49,000.00		49,000.00	48,955.55	44.45
Snow Removal						-		-
Salaries and Wages	26-291	1	20,000.00	4,000.00		4,000.00	-	4,000.00
Other Expenses	26-291	2	12,000.00	-		-		-
Sanitation/Solid Waste Collection:						-		-
Salaries and Wages	26-305	1	79,200.00	66,200.00		68,700.00	66,868.38	1,831.62
Other Expenses	26-305	2	74,000.00	74,200.00		80,200.00	74,646.91	5,553.09
Public Buildings and Grounds:						-		-
Salaries and Wages	26-310	1	16,500.00	30,000.00		20,000.00	16,587.68	3,412.32
Other Expenses	26-310	2	210,400.00	118,149.00		118,149.00	102,344.55	15,804.45
Recycling:						-		-
Salaries and Wages	26-300	1	7,000.00	10,000.00		10,000.00	2,699.13	7,300.87
Other Expenses	26-300	2	181,000.00	174,000.00		174,000.00	171,422.65	2,577.35
Vehicle Maintenance						-		-
Other Expenses	26-315	2	27,000.00	24,000.00		24,000.00	\$21,228.42	2,771.58
Community/Condominium Services Act:						-		-
Other Expenses	26-325	2	60,000.00	50,000.00		50,000.00	-	50,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES:						-		-
Board of Health						-		-
Salaries and Wages	27-330	1	6,600.00	75,724.00		75,724.00	75,562.14	161.86
Other Expenses	27-330	2	4,550.00	13,659.00		4,659.00	3,009.91	1,649.09
Environmental Commission (NJS 40:56A-1)						-		-
Other Expenses	27-335	2	5,795.00	5,795.00		5,795.00	4,868.75	926.25
						-		-
PARKS AND RECREATION:						-		-
Maintenance of Parks:						-		-
Salaries and Wages	28-375	1	5,000.00	5,000.00		5,000.00	1,587.71	3,412.29
Other Expenses	28-375	2	8,500.00	6,500.00		6,500.00	3,651.66	2,848.34
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	8,500.00	12,000.00		12,000.00	9,440.16	2,559.84
Cultural Arts Commission						-		-
Other Expenses	28-374	2	4,000.00	4,000.00		4,000.00	1,942.72	2,057.28
MUNICIPAL COURT						-		-
Salaries and Wages	43-490	1	37,280.00	36,600.00		36,600.00	35,025.60	1,574.40
Other Expenses	43-490	2	102,468.00	160,829.00		153,829.00	149,964.81	3,864.19
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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	178,550.00	140,600.00		165,600.00	163,376.15	2,223.85
Other Expenses	22-195	2	8,010.00	8,610.00		8,610.00	5,792.57	2,817.43
Housing Code Enforcement						-		-
Salaries and Wages	22-196	1	72,750.00	69,150.00		64,150.00	63,935.60	214.40
Other Expenses	22-196	2	6,700.00	7,200.00		7,200.00	2,993.20	4,206.80
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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	100,000.00	70,000.00		70,000.00	54,542.84	15,457.16
Celebration of Public Events						-		-
Other Expenses	30-420	2	9,945.00	2,000.00		2,000.00	1,432.78	567.22
Postage and Shipping Charges						-		-
Other Expenses	30-429	2	13,800.00	11,800.00		13,800.00	12,076.72	1,723.28
						-		-
UTILITY EXPENSE & BULK PURCHASES:						-		-
Gasoline & Diesel Fuel	31-447	2	71,500.00	81,700.00		75,700.00	38,852.05	36,847.95
Electricity	31-430	2	41,000.00	41,000.00		31,000.00	20,661.96	10,338.04
Telephone	31-440	2	43,000.00	44,000.00		39,000.00	34,895.63	4,104.37
Natural Gas	31-446	2	18,000.00	18,000.00		18,000.00	7,257.08	10,742.92
Street Lighting	31-435	2	34,000.00	34,000.00		34,000.00	29,932.54	4,067.46
						-		-
LANDFILL/SOLID WASTE DISPOSAL COSTS:						-		-
Landfill Disposal Costs						-		-
Other Expenses	32-465	2	250,000.00	245,000.00		245,000.00	204,488.63	40,511.37
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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						-		-
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						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		6,337,727.95	6,300,033.25	-	6,256,903.25	5,725,691.56	531,211.69
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		6,337,727.95	6,300,033.25	-	6,256,903.25	5,725,691.56	531,211.69
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	3,345,456.94	3,290,105.00	-	3,367,505.00	3,255,017.94	112,487.06
Other Expenses (Including Contingent)	34-201	2	2,992,271.01	3,009,928.25	-	2,889,398.25	2,470,673.62	418,724.63

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(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
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					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(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
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					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(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		205,556.00	235,529.00		235,529.00	235,529.00	-
Social Security System (O.A.S.I.)	36-472		165,000.00	150,000.00		180,000.00	175,447.40	4,552.60
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		581,009.00	551,278.00		551,278.00	551,278.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		6,000.00	5,000.00		5,000.00	4,935.72	64.28
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		957,565.00	941,807.00	-	971,807.00	967,190.12	4,616.88
(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		7,295,292.95	7,241,840.25	-	7,228,710.25	6,692,881.68	535,828.57

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Length of Service Award Program (LOSAP)						-		-
Other Expenses	25-286	2	30,000.00	30,000.00		30,000.00	-	30,000.00
				-		-	-	-
Recycling Tax (P.L. 2007, C.311)	32-465	2	6,000.00	6,500.00		6,500.00	4,795.80	1,704.20
						-		-
Employee Group Health	23-221	2	46,071.00			-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
Sale of Assets NJSA 40A:4-45.3(dd)						-		-
Anticipated Deficit in Water-Sewer Utility						-		-
Operating Fund		2				-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
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Total Other Operations - Excluded from "CAPS"	34-300		82,071.00	36,500.00	-	36,500.00	4,795.80	31,704.20

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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	45,000.00	55,000.00		55,000.00	-	55,000.00
Dispatch Services-East Windsor Township						-		-
Other Expenses	42-115	2	79,814.49	208,700.00		210,230.00	210,230.00	-
Senior Citizens-Transportation	42-117	2	2,180.00	2,180.00		2,180.00	2,180.00	-
Health Services-West Windsor Township						-		-
Salaries and Wages	42-114	2		31,176.00		31,176.00	31,176.00	-
Other Expenses	42-114	2		25,213.00		25,313.00	25,313.00	-
Freehold Health Services Contract	42-124	2	57,268.00			-		-
Robbinsville Emergency Medical Services	42-104	2	40,000.00	40,000.00		40,000.00	40,000.00	-
						-		-
Landfill Disposal Costs (Roosevelt)	42-107	2	31,000.00	25,000.00		36,500.00	31,030.53	5,469.47
Mercer County EMS Dispatch	42-115	2	7,800.00	6,530.00		6,530.00	6,530.00	-
Vehicle Maintenance Services	42-119	2	19,000.00	19,000.00		19,000.00	7,142.98	11,857.02
Manalapan - Animal Control	42-120	2	21,000.00	20,000.00		20,000.00	19,800.00	200.00
Robbinsville - Police/Municipal Court Shared Facility	42-121	2	180,315.00	139,551.00		139,551.00	83,261.25	56,289.75
Robbinsville - Dispatch	42-125	2	200,953.36			-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

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

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
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						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		684,330.85	572,350.00	-	585,480.00	456,663.76	128,816.24

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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
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						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899				-	-	-	
Mercer County NJSCA Local Arts Program	41-877	2		3,000.00		3,000.00	3,000.00	-
Alcohol Education and Rehabilitation Fund	41-501	2		2,166.49		2,166.49	2,166.49	-
Safety Incentive Grant	41-881	2				-	-	-
JIF Safety Grant	41-882	2		6,130.00		6,130.00	6,130.00	-
Recycling Tonnage Grant	41-569	2		10,169.78		10,169.78	10,169.78	-
Statewide JIF Grant	41-883	2		2,947.00		2,947.00	2,947.00	-
Clean Communities Grant	41-602	2		12,844.67		12,844.67	12,844.67	-
Wallmart Grant	41-884	2		1,000.00		1,000.00	1,000.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Bullet Prof Vest	41-693	2	1,967.48			-	-	-
Body Armor State Grant	41-505	2	1,659.70	43.88		43.88	43.88	-
Click It Ticket It	41-507	1		7,000.00		7,000.00	7,000.00	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS" (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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		3,627.18	45,301.82	-	45,301.82	45,301.82	-
Total Operations - Excluded from "CAPS"	34-305		770,029.03	654,151.82	-	667,281.82	506,761.38	160,520.44
Detail:								
Salaries & Wages	34-305	1	-	7,000.00	-	7,000.00	7,000.00	-
Other Expenses	34-305	2	770,029.03	647,151.82	-	660,281.82	499,761.38	160,520.44

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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	-	5,000.00	5,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		480,000.00	480,000.00		480,000.00	480,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		227,460.00	141,600.00		141,600.00	138,000.00	XXXXXXXXXX
Interest on Bonds	45-930		61,200.00	79,200.00		79,200.00	79,200.00	XXXXXXXXXX
Interest on Notes	45-935		203,200.00	137,224.00		137,224.00	136,949.25	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Dam Restoration Loan	45-940		9,925.47	9,926.00		9,926.00	9,925.48	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		981,785.47	847,950.00	-	847,950.00	844,074.73	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405		36,140.00	37,069.00	XXXXXXXXXX	37,069.00	37,069.00	XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		1,787,954.50	1,544,170.82	-	1,557,300.82	1,392,905.11	160,520.44

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		1,787,954.50	1,544,170.82	-	1,557,300.82	1,392,905.11	160,520.44
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		9,083,247.45	8,786,011.07	-	8,786,011.07	8,085,786.79	696,349.01
(M) Reserve for Uncollected Taxes	50-899		553,954.12	502,209.42	XXXXXXXXXX	502,209.42	502,209.42	XXXXXXXXXX
9. Total General Appropriations	34-499		9,637,201.57	9,288,220.49	-	9,288,220.49	8,587,996.21	696,349.01

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	7,295,292.95	7,241,840.25	-	7,228,710.25	6,692,881.68	535,828.57
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	82,071.00	36,500.00	-	36,500.00	4,795.80	31,704.20
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	684,330.85	572,350.00	-	585,480.00	456,663.76	128,816.24
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	3,627.18	45,301.82	-	45,301.82	45,301.82	-
Total Operations Excluded from "CAPS"	34-305	770,029.03	654,151.82	-	667,281.82	506,761.38	160,520.44
(C) Capital Improvements	44-999	-	5,000.00	-	5,000.00	5,000.00	-
(D) Municipal Debt Service	45-999	981,785.47	847,950.00	-	847,950.00	844,074.73	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	36,140.00	37,069.00	XXXXXXXXXX	37,069.00	37,069.00	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	553,954.12	502,209.42	XXXXXXXXXX	502,209.42	502,209.42	XXXXXXXXXX
Total General Appropriations	34-499	9,637,201.57	9,288,220.49	-	9,288,220.49	8,587,996.21	696,349.01

DEDICATED WATER / SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER / SEWER	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	1,132,030.00	1,023,450.00		1,023,450.00	970,122.89	53,327.11
Other Expenses	55-502	1,639,893.99	1,584,666.00		1,584,353.31	1,229,894.45	354,458.86
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED WATER / SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER / SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED WATER / SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER / SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	40,000.00	40,000.00	XXXXXXXXXX	40,000.00	40,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	175,000.00	175,000.00		175,000.00	175,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	50,000.00	22,000.00		22,000.00	22,000.00	XXXXXXXXXX
Interest on Bonds	55-522	27,000.00	24,280.00		22,228.40	22,228.40	XXXXXXXXXX
Interest on Notes	55-523	80,000.00	58,700.00		58,888.68	58,888.68	XXXXXXXXXX
Wastewater and Water Supply Loans	55-524	345,000.00	334,950.00		337,125.61	337,125.61	XXXXXXXXXX
			-		-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER / SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER / SEWER UTILIT	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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	595.27	595.27	XXXXXXXXXX
Overexpenditure of Ordinance	55-544	-	63,601.50	XXXXXXXXXX	63,601.50	63,601.50	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	137,000.00	99,500.00		99,500.00	99,500.00	-
Social Security System (O.A.S.I.)	55-541	82,000.00	82,000.00		82,000.00	67,490.09	14,509.91
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	100.00	100.00		100.00	67.72	32.28
					-		-
					-		-
					-		-
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 APPROPRIATIO	55-599	3,708,023.99	3,508,842.77	-	3,508,842.77	3,086,514.61	422,328.16

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
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 2025
		2026	2025	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2026 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: _____
 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, 2025

ASSETS	
Cash and Investments	5,547,604.38
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	140,760.00
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	306,205.82
Tax Title Lien Receivable	179,912.43
Property Acquired by Tax Title Lien Liquidation	109,200.00
Other Receivables	1,003,674.35
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	7,287,356.98

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	3,544,292.27
Reserves for Receivables	1,565,794.22
Surplus	2,177,270.49
Total Liabilities, Reserves and Surplus	7,287,356.98

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

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	1,383,704.30	1,324,585.16
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 98.33%, 2024: 98.87%)	20,412,150.48	19,137,066.75
Delinquent Taxes	222,461.40	292,345.61
Other Revenues and Additions to Income	3,197,628.62	3,884,900.14
Total Funds	25,215,944.80	24,638,897.66
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	9,288,220.49	8,631,312.42
School Taxes (Including Local and Regional)	9,421,908.00	9,292,259.00
County Taxes (Including Added Tax Amounts)	3,971,411.55	3,644,131.45
Special District Taxes		
Other Expenditures and Deductions from Income	357,134.27	1,687,490.49
Total Expenditures and Tax Requirements	23,038,674.31	23,255,193.36
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	23,038,674.31	23,255,193.36
Surplus Balance, December 31	2,177,270.49	1,383,704.30

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	2,177,270.49
Current Surplus Anticipated in 2026 Budget	1,099,734.37
Surplus Balance Remaining	1,077,536.12

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

2026

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

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

**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)
2026**

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 - 2026					6 TO BE FUNDED IN FUTURE YEARS	
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized		
		-								
General Improvements:		-								
Police Vehicles and Equipment		325,000.00			6,250.00			118,750.00	200,000.00	
Fire Vehicles and Equipment		165,000.00			3,250.00			61,750.00	100,000.00	
Emergency Management Equipment		10,000.00				10,000.00				
Public Works Vehicles and Equipment		160,000.00			3,000.00			57,000.00	100,000.00	
Facility Improvements		225,000.00			5,000.00	50,000.00		95,000.00	75,000.00	
Road Construction		1,459,330.00					327,288.00	382,042.00	750,000.00	
		-								
		-								
		-								
Water-Sewer Improvements:		-								
Water Treatment Plant		140,000.00			2,000.00			38,000.00	100,000.00	
Water Mains, Service Lines & Sewer Mains		2,695,100.00					1,000,000.00	1,345,100.00	350,000.00	
		-								
		-								
		-								
		-								
TOTAL - THIS PAGE	XXXXX	5,179,430.00	-		-	19,500.00	60,000.00	1,327,288.00	2,097,642.00	1,675,000.00

**CAPITAL BUDGET (Current Year Action)
2026**

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 - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
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		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	5,179,430.00	-	-	19,500.00	60,000.00	1,327,288.00	2,097,642.00	1,675,000.00

**3 YEAR CAPITAL PROGRAM - 2026 to 2028
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 2026	5b 2027	5c 2028	5d	5e	5f
		-							
General Improvements:		-							
Police Vehicles and Equipment		325,000.00		125,000.00	100,000.00	100,000.00			
Fire Vehicles and Equipment		165,000.00		65,000.00	50,000.00	50,000.00			
Emergency Management Equipment		10,000.00		10,000.00					
Public Works Vehicles and Equipment		160,000.00		60,000.00	50,000.00	50,000.00			
Facility Improvements		225,000.00		150,000.00	25,000.00	50,000.00			
Road Construction		1,459,330.00		709,330.00	400,000.00	350,000.00			
		-							
		-							
		-							
Water-Sewer Improvements:		-							
Water Treatment Plant		140,000.00		40,000.00	100,000.00				
Water Mains, Service Lines & Sewer Mains		2,695,100.00		2,345,100.00	150,000.00	200,000.00			
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	5,179,430.00	XXXXXXXXXX	3,504,430.00	875,000.00	800,000.00	-	-	-

**3 YEAR CAPITAL PROGRAM - 2026 to 2028
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 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
	-									
General Improvements:	-									
Police Vehicles and Equipment	325,000.00			16,250.00			308,750.00			
Fire Vehicles and Equipment	165,000.00			8,250.00			156,750.00			
Emergency Management Equipment	10,000.00				10,000.00					
Public Works Vehicles and Equipment	160,000.00			8,000.00			152,000.00			
Facility Improvements	225,000.00			11,250.00	50,000.00		163,750.00			
Road Construction	1,459,330.00			72,966.50		327,288.00	1,059,075.50			
	-									
	-									
	-									
Water-Sewer Improvements:	-									
Water Treatment Plant	140,000.00			7,000.00				133,000.00		
Water Mains, Service Lines & Sewer Mains	2,695,100.00					1,000,000.00		1,695,100.00		
	-									
	-									
	-									
	-									
TOTAL - THIS PAGE	5,179,430.00	-	-	123,716.50	60,000.00	1,327,288.00	1,840,325.50	1,828,100.00	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2026

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH
of HIGHTSTOWN, County of MERCER that the budget hereinbefore set forth is hereby
adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 6,958,118.68 (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

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	1,099,734.37
Miscellaneous Revenues Anticipated	13-099	\$	1,379,348.52
Receipts from Delinquent Taxes	15-499	\$	200,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)			
	07-190	\$	6,958,118.68
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			
		\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			
	07-192	\$	-
Total Revenues	13-299	\$	9,637,201.57

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 6,337,727.95
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 957,565.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 770,029.03
(c) Capital Improvements	44-999	\$ -
(d) Municipal Debt Service	45-999	\$ 981,785.47
(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	\$ 36,140.00
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 553,954.12
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 9,637,201.57

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

Certified by me this _____ day of _____, 2026, _____, Clerk

Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2025	APPROPRIATIONS	FCOA	Appropriated		Expended 2025	
		2026	2025				for 2026	for 2025	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:			(Date)		Payment of Bond Principal	54-920-2				XXXXXXXXXX
Rate Assessed:		\$			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Tax Collected to date:		\$			Interest on Bonds	54-930-2				XXXXXXXXXX
Total Expended to date:		\$			Interest on Notes	54-935-2				XXXXXXXXXX
Total Acreage Preserved to date:			(Acres)		Reserve for Future Use	54-950-2				-
Recreation land preserved in 2025:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2025:			(Acres)							

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

Contracting Unit: BOROUGH OF HIGHTSTOWN

Year Ending: December 31, 2025

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

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

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

4/6/2026
Date

priggio@hightstownborough.com
Clerk of the Governing Body