

## 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.

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 m) 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 "Data Rollover" Process\*\***

- a) Download from FAST or have saved on your computer the 2023 adopted budget workbook.
- b) On the 2024 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 2023 adopted excel budget from your computer.

Once the 2023 adopted budget is selected, the function runs automatically. **The functionality may cause the screen to briefly**
- e) **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 2024 template to ensure information has successfully copied from the 2023 adopted budget.

**PLEASE NOTE:**  
If an incorrect version of the budget template was used in 2023, the budget data may not migrate properly to the 2024 budget template.  
While every effort was made to ensure the integrity of data for both the current fund and utility fund, it is the responsibility of the municipality to ensure accuracy.  
Prior year appropriations will reflect amounts from the 2023 adopted budget. Therefore, prior year appropriation amounts may need to be manually adjusted after the data migration is complete in order to reflect any amendments, transfers, cancellations, and emergencies that took place throughout the year. The columns to the right of each appropriation sheet should continue to be utilized for these functions.

Information Required for Municipal Budget Document:	Municipal Budget Version 2024.1		
	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		
Clerk	PEGGY RIGGIO	<u>Cert #</u>	<u>Date of Original Appt.</u>
Tax Collector	TAMIKIA ROWE	C-1824	9/1/2021
Chief Financial Officer	GEORGE J. LANG	T-8626	
Registered Municipal Accountant	GERARD STANKIEWICZ	N-227	
Municipal Attorney	FREDERICK RAFFETTO, ESQ.	431	
Newspaper	TRENTON TIMES		
	<u>Day</u>	<u>Month</u>	
Date of Introduction	15th	July	
Date of Advertisement	8th	August	
Date of Public Hearing	19th	August	
Time of Public Hearing	6:30		
Net Valuation Taxable Current		394,325,400	
Net Valuation Taxable Prior		395,713,300	
		(1,387,900)	
<b>Budget Year</b>	<b>2024</b>	<b>Budget Year Type:</b>	<b>Calendar Year</b> <i>Calendar or State Fiscal</i>
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 Improvement Program	
# of Years	3
Beginning Year	2024
Ending Year	2026

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

# 2024 Municipal Budget

of the                     BOROUGH                     of           HIGHTSTOWN           County of  
                    MERCER                     for the fiscal year 2024.

## Revenue and Appropriations Summaries

Summary of Revenues	Anticipated	
	2024	2023
1. Surplus	1,030,874.00	898,000.00
2. Total Miscellaneous Revenues	1,383,247.84	1,441,725.42
3. Receipts from Delinquent Taxes	180,000.00	180,000.00
4. a) Local Tax for Municipal Purposes	6,439,191.00	6,248,066.00
b) Addition to Local School District Tax		
c) Minimum Library Tax		
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	6,439,191.00	6,248,066.00
Total General Revenues	9,033,312.84	8,767,791.42

Summary of Appropriations	2024 Budget	Final 2023 Budget
1. Operating Expenses: Salaries & Wages	3,228,933.50	3,045,965.00
Other Expenses	3,532,092.34	3,552,733.42
2. Deferred Charges & Other Appropriations	938,381.00	850,502.00
3. Capital Improvements	15,000.00	30,000.00
4. Debt Service (Include for School Purposes)	813,906.00	778,591.00
5. Reserve for Uncollected Taxes	505,000.00	510,000.00
Total General Appropriations	9,033,312.84	8,767,791.42
Total Number of Employees	51	51

2024 Dedicated	Water-Sewer	Utility Budget
<b>Summary of Revenues</b>		<b>Anticipated</b>
		2024
		2023
1. Surplus		50,000.00
2. Miscellaneous Revenues		3,244,144.00
3. Deficit (General Budget)		50,000.00
Total Revenues		3,294,144.00
<b>Summary of Appropriations</b>		<b>2024 Budget</b>
		<b>Final 2023 Budget</b>
1. Operating Expenses: Salaries & Wages		853,319.00
Other Expenses		1,657,830.00
2. Capital Improvements		20,000.00
3. Debt Service		607,495.00
4. Deferred Charges & Other Appropriations		155,500.00
5. Surplus (General Budget)		
Total Appropriations		3,294,144.00
Total Number of Employees		14

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

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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 15, 2024.

A hearing on the budget and tax resolution will be held at HIGHTSTOWN FIREHOUSE, on AUGUST 19, 2024 at 6:30 o'clock PM at which time and place objections to the Budget and Tax Resolution for the year 2024 may be presented by taxpayers or other interested parties.

Copies of the budget are available in the office of THE BOROUGH CLERK at the Municipal Building, 159 BANK STREET, HIGHTSTOWN, New Jersey, JULY 16 during the hours of 8:30 AM to 4:30 PM.

# BOROUGH OF HIGHTSTOWN SUMMARY OF 2024 BUDGET

Total Budget	9,033,312.84	100.0%	Future Budget Projections					
			2025	2026	2027	2028	2029	
<b>Employee Costs:</b>								
Salaries & Wages								
Sheet 17	3,228,933.50	<b>102.00%</b>	3,293,512.17	3,359,382.41	3,426,570.06	3,495,101.46	3,565,003.49	
Sheet 25	-	<b>102.00%</b>	-	-	-	-	-	
Total	3,228,933.50		3,293,512.17	3,359,382.41	3,426,570.06	3,495,101.46	3,565,003.49	
Social Security								
Sheet 19	142,000.00	<b>102.00%</b>	144,840.00	147,736.80	150,691.54	153,705.37	156,779.47	
Pensions etc.								
Sheet 19	220,351.00	<b>102.00%</b>	224,758.02	229,253.18	233,838.24	238,515.01	243,285.31	
Sheet 19	532,158.00	<b>105.00%</b>	558,765.90	586,704.20	616,039.40	646,841.37	679,183.44	
Sheet 20	-		-	-	-	-	-	
Insurance								
Sheet 14	515,000.00	<b>106.00%</b>	545,900.00	578,654.00	613,373.24	650,175.63	689,186.17	
Direct Employee Costs	<b>4,638,442.50</b>	<b>51.3%</b>						
<b>General Liability Insurance</b>								
Sheet 14	-	0.0%						
<b>Debt Service:</b>								
Sheet 27	813,906.00	9.0%	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	
<b>Reserve for Uncollected Taxes:</b>								
Sheet 29	505,000.00	5.6%	505,000.00	510,000.00	515,000.00	520,000.00	525,000.00	
<b>Capital Funds:</b>								
Sheet 26a	15,000.00	0.2%	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	
<b>Deferred Charges:</b>								
Sheet 28	-	0.0%						
<b>Grants:</b>								
Sheet 25 (less Salaries & Wages above)	31,076.34	0.3%						
<b>All Other Departmental OE's:</b>								
Various Line Items	3,029,888.00	33.5%	<b>102.00%</b>	3,090,485.76	3,152,295.48	3,215,341.38	3,279,648.21	3,345,241.18
<b>Projected Budget Totals</b>			9,178,261.85	9,379,026.06	9,585,853.87	9,798,987.06	10,018,679.07	

**BOROUGH OF HIGHTSTOWN  
2024 BUDGET FUNDING**

Budget Funding:

Fund Balance	1,030,874.00
Local Revenues	842,616.50
State Aid	509,555.00
Grants	31,076.34
Delinquent Tax	180,000.00
Local Purpose Tax	<u>6,439,191.00</u>
	<u>9,033,312.84</u>
 Ratables	 394,325,400
Tax Rate	1.633
Increase	0.054

Project Tax Results

	2024	2025	2026	2027	2028
	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
	840,000.00	840,000.00	840,000.00	840,000.00	840,000.00
	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
	180,000.00	185,000.00	190,000.00	195,000.00	20,000.00
	<u>6,658,261.85</u>	<u>6,854,026.06</u>	<u>7,055,853.87</u>	<u>7,263,987.06</u>	<u>7,658,679.07</u>
	<u>9,178,261.85</u>	<u>9,379,026.06</u>	<u>9,585,853.87</u>	<u>9,798,987.06</u>	<u>10,018,679.07</u>
	402,325,400	410,325,400	418,325,400	426,325,400	434,325,400
	<b>1.655</b>	<b>1.670</b>	<b>1.687</b>	<b>1.704</b>	<b>1.763</b>
	<b>0.022</b>	<b>0.015</b>	<b>0.016</b>	<b>0.017</b>	<b>0.059</b>
<b>LEVY CAP CAL</b>					
Prior Year	<b>6,439,191.00</b>	<b>6,658,261.85</b>	<b>6,854,026.06</b>	<b>7,055,853.87</b>	<b>7,263,987.06</b>
2%	<b>128,783.82</b>	<b>133,165.24</b>	<b>137,080.52</b>	<b>141,117.08</b>	<b>145,279.74</b>
Debt Service & Health	<b>145,000.00</b>	<b>145,000.00</b>	<b>145,000.00</b>	<b>145,000.00</b>	<b>145,000.00</b>
Ratables Added	<b>14,000.00</b>	<b>15,000.00</b>	<b>16,000.00</b>	<b>17,000.00</b>	<b>18,000.00</b>
CAP Max	<b>6,726,974.82</b>	<b>6,951,427.09</b>	<b>7,152,106.59</b>	<b>7,358,970.95</b>	<b>7,572,266.80</b>
Over / (Under) CAP	<b>(68,712.97)</b>	<b>(97,401.02)</b>	<b>(96,252.71)</b>	<b>(94,983.89)</b>	<b>86,412.27</b>

### COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
<b>REVENUES</b>				
Surplus	1,030,874.00	898,000.00	132,874.00	14.80%
Local	842,616.50	829,483.00	13,133.50	1.58%
State Aid	509,555.00	559,565.00	(50,010.00)	-8.94%
State & Federal Grants	31,076.34	52,677.42	(21,601.08)	-41.01%
Delinquent Tax	180,000.00	180,000.00	-	0.00%
Local Purpose Tax	6,439,191.00	6,248,066.00	191,125.00	3.06%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
<b>TOTAL REVENUE</b>	<b>9,033,312.84</b>	<b>8,767,791.42</b>	<b>265,521.42</b>	<b>3.03%</b>
<b>APPROPRIATIONS</b>				
Salaries & Wages	3,228,933.50	3,077,965.00	150,968.50	4.90%
Other Expenses	3,501,016.00	3,468,056.00	32,960.00	0.95%
Statutory & Deferred Charges	938,381.00	850,502.00	87,879.00	10.33%
State & Federal Grants	31,076.34	52,677.42	(21,601.08)	-41.01%
Capital (without grants)	15,000.00	30,000.00	(15,000.00)	-50.00%
Debt Service	813,906.00	778,591.00	35,315.00	4.54%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	505,000.00	510,000.00	(5,000.00)	-0.98%
<b>TOTAL APPROPRIATIONS</b>	<b>9,033,312.84</b>	<b>8,767,791.42</b>	<b>265,521.42</b>	<b>0.030284</b>
Adopted Emergencies	-	-	-	

### LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	6,439,191.00	6,248,066.00	191,125.00	3.06%
Local Tax Rate	1.6330	1.5790	0.0540	3.42%
Assessed Valuation	394,325,400	395,713,300	(1,387,900)	-0.35%

### STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP 2.50%	CAP COLA	6,439,954.02 MAX	6,439,191.00 ACTUAL
CAP Base from Prior Year	6,877,423.00	6,877,423.00	(763.02)	+ OR ( )
Rate Applied	2.50%	3.50%	Must be zero or ( ) to Introduce Budget	
Allowable CAP	7,049,358.58	7,118,132.81		
Additions:				
See Sheet 3b	79,824.00	79,824.00		
Other				
Total CAP Allowable	7,129,182.58	7,197,956.81		
Budget Expenditures Sheet 19	7,157,549.50	7,157,549.50		
Remaining or (Excess)	(28,366.93)	40,407.30		

### CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	1,769,302.73	1,388,658.40	380,644.33
Used to Fund Budget	1,030,874.00	898,000.00	132,874.00
Remaining Balance	738,428.73	490,658.40	247,770.33

### % OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	98.40%	98.62%	-0.22%
Used for Reserve for Taxes	97.42%	97.34%	0.08%
Remaining	0.98%	1.28%	-0.30%





**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2024 MUNICIPAL BUDGET**

	YEAR 2024	YEAR 2023
1 Total General Appropriations for 2024 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	8,528,312.84	XXXXXXXXXXXX
2 Local District School Tax		
Actual		
Estimate		XXXXXXXXXXXX
3 Regional School District Tax		9,637,902.00
Actual		
Estimate	9,734,281.00	XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		3,316,487.06
Actual		
Estimate	3,450,000.00	XXXXXXXXXXXX
6 Special District Tax		
Actual		
Estimate		XXXXXXXXXXXX
7 Municipal Open Space		
Actual		
Estimate		XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	21,712,593.84	
10 Less: Total Anticipated Revenues from 2024 in Municipal Budget (Item 5)	2,594,121.84	
11 Cash Required from 2024 to Support Local Municipal Budget and Other Taxes	19,118,472.00	
12 Amount of Item 11 divided by <span style="border: 1px solid black; padding: 2px;"><b>97.42%</b></span>		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	19,623,472.00	
<b>Analysis of Item 12:</b>		
Local School District Tax (Line 2 Above)	-	
Regional School District Tax (Line 3 Above)	9,734,281.00	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	3,450,000.00	
Special District Tax (Line 6 Above)	-	
Municipal Open Space Tax (Line 7 Above)	-	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	6,439,191.00	
Total Amount (Line 12)	19,623,472.00	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	505,000.00	
<b>Computation of "Tax in Local Municipal Budget"</b>		
Item 1 - Total General Appropriations	8,528,312.84	
Item 13 - Appropriation: Reserve for Uncollected Taxes	505,000.00	
Subtotal	9,033,312.84	
Less: Item 10 - Total Anticipated Revenues	2,594,121.84	
Amount to Be Raised by Taxation in Municipal Budget	6,439,191.00	

<b>Local Tax for Municipal Purpose</b>	6,439,191.00
<b>Addition to Local District School Tax</b>	
<b>Minimum Library Tax</b>	

# 2024 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2024 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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Governing Body Members	
Name	Term Expires
<u>FRED MONTFERRAT</u>	<u>12/31/2024</u>
<u>JEET GULATI</u>	<u>12/31/2024</u>
<u>JOSHUA JACKSON</u>	<u>12/31/2025</u>
<u>TODD FRANTZ</u>	<u>12/31/2025</u>
<u>JOE CICALEASE</u>	<u>12/31/2026</u>
<u>CRISTINA FOWLER</u>	<u>12/31/2026</u>

Municipal Officials	
<u>PEGGY RIGGIO</u> Municipal Clerk	<u>9/1/2021</u> Date of Orig. Appt.
<u>TAMIKIA ROWE</u> Tax Collector	<u>C-1824</u> Cert. No.
<u>GEORGE J. LANG</u> Chief Financial Officer	<u>T-8626</u> Cert. No.
<u>GERARD STANKIEWICZ</u> Registered Municipal Accountant	<u>N-227</u> Cert. No.
<u>FREDERICK RAFFETTO, ESQ.</u> Municipal Attorney	<u>431</u> Lic. No.

**Official Mailing Address of Municipality**

HIGHTSTOWN FIREHOUSE  
156 BANK STREET  
HIGHTSTOWN NJ 08520

Fax #: (609) 371-0267

# 2024 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of HIGHTSTOWN, County of MERCER for the Fiscal Year 2024.

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

15th day of July, 2024  
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 15th day of July, 2024

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 15th day of July, 2024

gstank@sklein-cpa.com

Registered Municipal Accountant

Freehold NJ 07728

Address

36 West Main Street, Suite 303

Address

732-780-2600

Phone Number

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

Certified by me, this 15th day of July, 2024

lang@comcast.net

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: \_\_\_\_\_, 2024

By: \_\_\_\_\_

# MUNICIPAL BUDGET NOTICE

## Section 1.

Municipal Budget of the BOROUGH of HIGHTSTOWN, County of MERCER for the Fiscal Year 2024

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2024;

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

in the issue of August 8th, 2024

The Governing Body of the BOROUGH of HIGHTSTOWN does hereby approve the following as the Budget for the year 2024:

### RECORDED VOTE

(Insert Last Name)

Ayes

Cicalese  
Fowler  
Frantz  
Gulati  
Jackson

Nays

Abstained

Absent

Montferrat

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 15th, 2024.

A Hearing on the Budget and Tax Resolution will be held at HIGHTSTOWN FIREHOUSE, on August 19th, 2024 at 6:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2024 may be presented by taxpayers or other interested persons.

## EXPLANATORY STATEMENT

### SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2024
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)}		7,157,549.50
2. Appropriations excluded from "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		1,370,763.34
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		1,370,763.34
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	<b>97.42%</b>	Percent of Tax Collections
		505,000.00
4. Total General Appropriations (Item 9, Sheet 29)	Building Aid Allowance    2024 - \$ _____ for Schools-State Aid    2023 - \$ _____	9,033,312.84
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		2,594,121.84
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)		6,439,191.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		-
(c) Minimum Library Tax		-

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2023 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	8,767,791.42	3,329,883.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	8,767,791.42	3,329,883.00	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	8,049,869.32	3,210,040.29	-	-	-	-	-
Reserved	667,921.57	119,842.71	-	-	-	-	-
Unexpended Balances Canceled	50,000.53	(0.00)	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	8,767,791.42	3,329,883.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2023	8,767,791.42
Cap Base Adjustment:	136,163.00
Subtotal	<u>8,903,954.42</u>
Exceptions Less:	
Total Other Operations	194,667.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	420,600.00
Total Additional Appropriations	
Total Capital Improvements	30,000.00
Total Debt Service	778,591.00
Transferred to Board of Education	39,996.00
Type I School Debt	
Total Public & Private Programs	52,677.42
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	510,000.00
Total Exceptions	<u>2,026,531.42</u>
Amount on Which CAP is Applied	6,877,423.00
2.5% CAP	<u>171,935.58</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	7,049,358.58

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		7,049,358.58
Additions:		
New Construction (Assessor Certification)		8,368.70
2022 Cap Bank Utilized		7,370.85
2023 Cap Bank Utilized		64,084.45
Total Additions		<u>79,824.00</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	<u>7,129,182.58</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	<u>68,774.23</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>7,197,956.81</u>
Total General Appropriations for Municipal Purposes (Sheet 19, H-1)		<u>7,157,549.50</u>
Over or (Under) Appropriations Cap		<u>(40,407.31)</u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

**BUDGET MESSAGE**

**RECAP OF GROUP INSURANCE APPROPRIATION**

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

Estimated Group Insurance Costs - 2024	<u>\$ 892,500.00</u>
--	----------------------

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>190,870.00</u>
	<u>701,630.00</u>

Budgeted Group Insurance - Inside CAP	<u>490,000.00</u>
Budgeted Group Insurance - Utilities	<u>211,630.00</u>
Budgeted Group Insurance - Outside CAP	<u>-</u>
<b>TOTAL</b>	<b><u><u>701,630.00</u></u></b>

Instead of receiving Health Benefits, 5 employees have elected an opt-out for 2024. This opt-out amount is budgeted separately.

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



EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW**

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

**SUMMARY LEVY CAP CALCULATION**

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation	6,248,066.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	6,500.00
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>6,241,566.00</u>
Plus 2% CAP Increase	<u>124,831.32</u>
<b>ADJUSTED TAX LEVY</b>	<u>6,366,397.32</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>6,366,397.32</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS** 6,366,397.32

Exclusions:	
Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	
Allowable Pension Obligations Increases	23,372.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	35,316.00
Recycling Tax appropriation	6,500.00
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	
Add Total Exclusions	<u>65,188.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	

**ADJUSTED TAX LEVY** 6,431,585.32

Additions:	
New Ratables - Increase for new construction	530,000
Prior Year's Local Purpose Tax Rate (per \$100)	<u>1.579</u>
New Ratable Adjustment to Levy	8,368.70
Amounts approved by Referendum	
Levy CAP Bank Applied	

**MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION** 6,439,954.02

**AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES** 6,439,191.00

**OVER OR (UNDER) 2% LEVY CAP** (763.02)  
 (must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**"2010" LEVY CAP BANKS:**

<b>2021</b>	
Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2024)	_____
Amount Used in CY 2024	_____
Balance to Expire	<u>          -</u>
<b>2022</b>	
Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2024 - CY 2025)	_____
Amount Used in CY 2024	_____
Balance to Carry Forward (CY 2025)	<u>          -</u>
<b>2023</b>	
Maximum Allowable Amount to be Raised by Taxation	6,300,601
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2024 - CY 2026)	<u>6,248,066</u>
Amount Used in CY 2024	<u>          -</u>
Balance to Carry Forward (CY 2025 - CY2026)	<u>52,535</u>
<b>2024</b>	
Maximum Allowable Amount to be Raised by Taxation	6,439,954
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2027)	<u>6,439,191</u>
	763
<b>Total Levy CAP Bank</b>	<u>53,298</u>

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>1. Surplus Anticipated</b>	08-101	1,030,874.00	898,000.00	898,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	1,030,874.00	898,000.00	898,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	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	20,000.00	12,000.00	22,824.00
Fees and Permits	08-105	19,600.00	20,600.00	19,655.11
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	225,000.00	195,000.00	228,879.57
Other	08-109			
Interest and Costs on Taxes	08-112	46,000.50	44,000.00	48,232.53
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	95,000.00	41,309.00	127,230.89
Anticipated Utility Operating Surplus	08-114			
Lease of Borough-Owned Property - Cell Tower	08-115	75,000.00	70,000.00	77,760.82

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	488,100.50	390,409.00	532,082.92

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

<b>GENERAL REVENUES</b>	<b>FCOA</b>	<b>Anticipated</b>		<b>Realized in Cash in 2023</b>
		<b>2024</b>	<b>2023</b>	
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	509,555.00	507,031.00	507,030.72
Municipal Relief Fund	09-203		52,534.00	52,522.86
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	509,555.00	559,565.00	559,553.58

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>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)</b>				
	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	130,000.00	88,000.00	209,601.00
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>				
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			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>130,000.00</b>	<b>88,000.00</b>	<b>209,601.00</b>



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services</b>				
<b>Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Shared Services Agreement - Roosevelt Borough Trash Collection		73,814.00	72,367.00	72,367.00
Shared Services Agreement - Roosevelt Borough Trash Collection - Landfill Costs		30,000.00	35,456.00	30,050.25

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services</b>				
<b>Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services</b>				
<b>Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	11-001	103,814.00	107,823.00	102,417.25

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
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
<b>Total Section E: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Additional Revenues</b>	08-003	-	-	-

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcohol Education and Rehabilitation Fund	10-501	2,451.68	-	-
				-
State Body Armor Replacement Fund	10-505	1,395.83	1,252.04	1,252.04
				-
				-
				-
Recycling Tonnage Grant	10-569	6,278.17	7,023.44	7,023.44
				-
				-
Clean Communities Grant	10-602	12,950.66	11,401.94	11,401.94
				-
				-
Stormwater Mapping Grant			25,000.00	25,000.00
				-
Mercer County NJSCA Local Arts Program	12-877	8,000.00	8,000.00	8,000.00
				-
				-
				-
				-

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	31,076.34	52,677.42	52,677.42

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	10,000.00	10,000.00	10,650.58
CATV-Franchise Fee	08-117	26,119.00	27,383.00	27,383.16
Verizon Franchise Fee	08-117	27,583.00	27,868.00	27,868.13
Hightstown Housing Authority - Payment of Lieu of Taxes	08-130	33,000.00	30,000.00	33,076.39
Capital Fund Balance	08-228			
The Peddie School School-Gift	08-240	24,000.00	23,000.00	24,000.00
	08-241			
ARP Revenue Loss			125,000.00	125,000.00

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>    Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Consent of Director of Local Government Services - Other Special Items</b>	08-004	120,702.00	243,251.00	247,978.26



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	1,030,874.00	898,000.00	898,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	488,100.50	390,409.00	532,082.92
Total Section B: State Aid Without Offsetting Appropriations	09-001	509,555.00	559,565.00	559,553.58
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	130,000.00	88,000.00	209,601.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	103,814.00	107,823.00	102,417.25
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	31,076.34	52,677.42	52,677.42
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	120,702.00	243,251.00	247,978.26
<b>Total Miscellaneous Revenues</b>	13-099	1,383,247.84	1,441,725.42	1,704,310.43
<b>4. Receipts from Delinquent Taxes</b>	15-499	180,000.00	180,000.00	223,898.43
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	2,594,121.84	2,519,725.42	2,826,208.86
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	6,439,191.00	6,248,066.00	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	6,439,191.00	6,248,066.00	6,458,790.52
<b>7. Total General Revenues</b>	13-299	9,033,312.84	8,767,791.42	9,284,999.38

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
General Administration						-		-
Salaries and Wages	20-100	1	146,913.50	124,750.00		124,750.00	122,381.45	2,368.55
Other Expenses	20-100	2	1,195.00	2,075.00		2,075.00	1,622.00	453.00
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	3,255.00	3,250.00		3,250.00	2,129.25	1,120.75
Municipal Clerk						-		-
Salaries and Wages	20-120	1	95,876.00	87,707.00		92,707.00	86,318.41	6,388.59
Other Expenses	20-120	2	17,175.00	15,900.00		15,900.00	5,557.74	10,342.26
Elections						-		-
Other Expenses	20-120	2	5,500.00	5,500.00		5,500.00	-	5,500.00
Office Supplies & Paper Products						-		-
Other Expenses	20-101	2	15,500.00	15,500.00		15,500.00	10,912.82	4,587.18
Financial Administration						-		-
Salaries and Wages	20-130	1	173,753.00	150,842.00		150,842.00	148,165.66	2,676.34
Other Expenses	20-130	2	13,233.00	15,693.79		15,693.79	12,497.18	3,196.61
Audit Services						-		-
Other Expenses	20-135	2	17,000.00	16,000.00		16,000.00	16,000.00	-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Grant Writing & Administration						-		-
Other Expenses	20-102	2	4,000.00	10,000.00		2,000.00	383.40	1,616.60
Central Computer (Data Processing/Info Tech)						-		-
Salaries and Wages	20-140	1	5,465.00	5,150.00		5,150.00	5,150.00	-
Other Expenses	20-140	2	110,000.00	135,000.00		115,000.00	72,343.36	42,656.64
Collection of Taxes:						-		-
Salaries and Wages	20-145	1	101,872.00	96,872.00		96,872.00	91,892.35	4,979.65
Other Expenses	20-145	2	7,800.00	7,800.00		7,800.00	4,998.98	2,801.02
Assessment of Taxes:						-		-
Salaries and Wages	20-150	1	21,114.00	20,499.00		20,499.00	20,475.71	23.29
Other Expenses	20-150	2	7,170.00	7,750.00		7,750.00	6,804.10	945.90
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	145,000.00	122,000.00		127,000.00	114,790.91	12,209.09
Engineering Services and Costs:						-		-
Other Expenses	20-165	2	53,600.00	42,600.00		56,600.00	56,341.89	258.11
Historical Commission						-		-
Other Expenses	20-175	2	3,800.00	3,800.00		3,800.00	927.50	2,872.50
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Land Use Law (N.J.S.A. 40:55D-1)						-		-
Planning Board:						-		-
Salaries and Wages	21-180	1	30,065.00	30,065.00		30,065.00	29,831.62	233.38
Other Expenses	21-180	2	92,325.00	53,775.00		53,775.00	38,625.62	15,149.38
Insurance:						-		-
Insurance Deductibles	23-211	2	3,000.00	3,000.00		3,000.00	3,000.00	-
Unemployment Insurance	23-225	2	5,000.00	5,000.00		5,000.00	-	5,000.00
General Liability	23-210	2	57,000.00	56,033.00		56,033.00	55,935.71	97.29
Workers Compensation	23-215	2	109,000.00	94,516.00		94,516.00	94,515.68	0.32
						-		-
Employee Group Health	23-220	2	490,000.00	468,000.00		468,000.00	440,342.95	27,657.05
Health Benefit Waiver	23-222	2	25,000.00	20,000.00		20,000.00	20,000.00	-
						-		-
<b>PUBLIC SAFETY FUNCTIONS:</b>						-		-
Police Department						-		-
Salaries and Wages	25-240	1	1,741,294.00	1,657,004.00		1,677,004.00	1,624,676.52	52,327.48
Other Expenses	25-240	2	266,894.00	220,434.21		218,434.21	182,908.97	35,525.24
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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	6,000.00		6,000.00	6,000.00	-
Other Expenses	25-261	2	4,000.00	4,000.00		2,000.00	-	2,000.00
Fire Department						-		-
Other Expenses	25-265	2	131,600.00	114,600.00		114,600.00	109,927.22	4,672.78
						-		-
						-		-
Uniform Fire Safety Act (P.L. 1983, Ch. 383):						-		-
Salaries and Wages	25-265	1	14,000.00	14,000.00		14,000.00	10,764.51	3,235.49
Other Expenses	25-265	2	13,750.00	15,500.00		15,500.00	9,202.42	6,297.58
First Aid Organization						-		-
Other Expenses	25-255	2	31,300.00	31,300.00		31,300.00	30,245.94	1,054.06
Municipal Prosecutor						-		-
Other Expenses	25-275	2		14,400.00		14,400.00	-	14,400.00
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS:						-		-
Streets and Roads Maintenance:						-		-
Salaries and Wages	26-290	1	229,000.00	250,000.00		250,000.00	231,342.28	18,657.72
Other Expenses	26-290	2	88,000.00	97,300.00		78,300.00	51,036.17	27,263.83
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	-	7,000.00
Sanitation/Solid Waste Collection:						-		-
Salaries and Wages	26-305	1	68,000.00	68,000.00		68,000.00	59,745.11	8,254.89
Other Expenses	26-305	2	68,800.00	63,200.00		63,200.00	61,671.83	1,528.17
Public Buildings and Grounds:						-		-
Salaries and Wages	26-310	1	45,300.00	45,300.00		45,300.00	44,119.89	1,180.11
Other Expenses	26-310	2	181,671.00	172,825.00		181,825.00	181,649.06	175.94
Recycling:						-		-
Salaries and Wages	26-300	1	102,500.00	102,500.00		102,500.00	99,486.25	3,013.75
Other Expenses	26-300	2	182,300.00	164,358.00		164,358.00	154,479.19	9,878.81
Vehicle Maintenance						-		-
Other Expenses	26-315	2	24,000.00	37,000.00		37,000.00	26,187.36	10,812.64
Community/Condominium Services Act:						-		-
Other Expenses	26-325	2	48,000.00	44,000.00		44,000.00	-	44,000.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES:						-		-
Board of Health						-		-
Salaries and Wages	27-330	1	73,556.00	69,969.00		69,969.00	65,430.26	4,538.74
Other Expenses	27-330	2	13,959.00	13,959.00		13,959.00	7,291.59	6,667.41
Environmental Commission (NJS 40:56A-1)						-		-
Other Expenses	27-335	2	5,770.00	5,770.00		5,770.00	4,985.00	785.00
						-		-
PARKS AND RECREATION:						-		-
Maintenance of Parks:						-		-
Salaries and Wages	28-375	1	38,500.00	38,500.00		38,500.00	36,189.08	2,310.92
Other Expenses	28-375	2	7,500.00	5,200.00		5,200.00	5,110.54	89.46
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	8,000.00	23,675.00		23,675.00	5,108.70	18,566.30
Cultural Arts Commission						-		-
Other Expenses	28-374	2	4,000.00	4,000.00		4,000.00	262.57	3,737.43
MUNICIPAL COURT						-		-
Salaries and Wages	43-490	1	35,484.00	34,451.00		34,451.00	34,411.92	39.08
Other Expenses	43-490	2	196,700.00	195,000.00		195,000.00	164,826.57	30,173.43
						-		-

### CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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	181,767.00	136,690.00		143,690.00	143,110.53	579.47
Other Expenses	22-195	2	14,610.00	8,025.00		8,025.00	2,802.00	5,223.00
Housing Code Enforcement								
Salaries and Wages	22-196	1	62,074.00	60,266.00		60,266.00	60,197.88	68.12
Other Expenses	22-196	2	4,100.00	3,400.00		3,400.00	1,169.98	2,230.02
						-		-
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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	65,000.00		65,000.00	65,000.00	-
Celebration of Public Events						-		-
Other Expenses	30-420	2	3,500.00	7,850.00		7,850.00	731.09	7,118.91
Postage and Shipping Charges						-		-
Other Expenses	30-429	2	10,300.00	9,800.00		9,800.00	8,441.80	1,358.20
						-		-
<b>UTILITY EXPENSE &amp; BULK PURCHASES:</b>						-		-
Gasoline & Diesel Fuel	31-447	2	81,700.00	84,500.00		72,500.00	60,767.26	11,732.74
Electricity	31-430	2	42,000.00	40,000.00		40,000.00	26,947.72	13,052.28
Telephone	31-440	2	44,000.00	40,400.00		43,400.00	38,694.55	4,705.45
Natural Gas	31-446	2	18,000.00	18,000.00		18,000.00	11,199.27	6,800.73
Street Lighting	31-435	2	32,000.00	31,000.00		31,000.00	29,044.90	1,955.10
						-		-
<b>LANDFILL/SOLID WASTE DISPOSAL COSTS:</b>						-		-
Landfill Disposal Costs						-		-
Other Expenses	32-465	2	240,000.00	240,000.00		240,000.00	193,258.38	46,741.62
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
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						-		-
						-		-
						-		-
<b>Total Operations {Item 8(A)} within "CAPS"</b>	34-199		6,258,040.50	5,930,754.00	-	5,930,754.00	5,353,768.32	576,985.68
<b>B. Contingent</b>	35-470	2			XXXXXXXXXX	-		-
<b>Total Operations Including Contingent - within "CAPS"</b>	34-201		6,258,040.50	5,930,754.00	-	5,930,754.00	5,353,768.32	576,985.68
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	34-201	1	3,228,933.50	3,045,965.00	-	3,077,965.00	2,963,089.15	114,875.85
<b>Other Expenses (Including Contingent)</b>	34-201	2	3,029,107.00	2,884,789.00	-	2,852,789.00	2,390,679.17	462,109.83

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Anticipated Deficit Water-Sewer Utility	46-861	2		50,000.00	XXXXXXXXXX	50,000.00		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	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 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		220,351.00	191,858.00		191,858.00	191,858.00	-
Social Security System (O.A.S.I.)	36-472		142,000.00	140,000.00		140,000.00	123,183.25	16,816.75
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		532,158.00	423,648.00		423,648.00	423,648.00	-
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
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		<b>899,509.00</b>	<b>810,506.00</b>	<b>-</b>	<b>810,506.00</b>	<b>738,689.25</b>	<b>21,816.75</b>
<b>(F) Judgments</b>	37-480					-		XXXXXXXXXX
<b>(G) Cash Deficit of Preceding Year</b>	46-855					-		-
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>		<b>7,157,549.50</b>	<b>6,741,260.00</b>	<b>-</b>	<b>6,741,260.00</b>	<b>6,092,457.57</b>	<b>598,802.43</b>

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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		14,300.00	15,700.00	
						-	-	
Recycling Tax (P.L, 2007, C.311)	32-465	2	6,500.00	6,500.00		5,398.62	1,101.38	
Employee Group Health	23-221	2		22,000.00		22,000.00	-	
Workers Compensation	23-215	2		3,653.00		3,653.00	-	
						-	-	
Police and Firemens Retirement System	36-475	2		75,162.00		75,162.00	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
Public Employees' Retirement System	36-471	2		49,210.00		49,210.00	-	
Recycling	26-305	2		8,142.00		8,142.00	-	
						-	-	
						-	-	
						-	-	
						-	-	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
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						-		-
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>		36,500.00	194,667.00	-	194,667.00	177,865.62	16,801.38

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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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					-		-
					-		-
<b>Total Uniform Construction Code Appropriations</b>	22-999	-	-	-	-	-	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<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	43,952.00		43,952.00	6,761.90	37,190.10
Dispatch Services-East Windsor Township						-		-
Other Expenses	42-115	2	204,574.00	202,067.00		202,067.00	202,066.38	0.62
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	24,969.00	23,959.00		23,959.00	23,959.00	-
Emergency Medical Services						-		-
Other Expenses	42-119	2	40,000.00	40,000.00		40,000.00	40,000.00	-
Landfill Disposal Costs(Roosevelt)						-		-
Other Expenses	42-107	2	35,000.00	35,456.00		35,456.00	30,102.49	5,353.51
Mercer County EMS Dispatch	42-115	2	5,510.00	4,810.00		4,810.00	4,810.00	-
Vehicle Maintenance Services	42-119	2	19,000.00	19,000.00		19,000.00	11,406.47	7,593.53
Manalapan - Animal Control		2	18,000.00	18,000.00		18,000.00	18,000.00	-
						-		-
						-		-
						-		-
						-		-

### CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
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					-		-
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
<b>Total Interlocal Municipal Service Agreements</b>	42-999		435,409.00	420,600.00	-	420,600.00	368,282.24	52,317.76

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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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<b>Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)</b>	<b>34-303</b>		-	-	-	-	-	-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
						-	-	-
Alcohol Education and Rehabilitation Fund	41-501	2	2,451.68			-	-	-
						-	-	-
						-	-	-
Recycling Tonnage Grant	41-569	2	6,278.17	7,023.44		7,023.44	7,023.44	-
						-	-	-
Clean Communities Grant	41-602	2	12,950.66	11,401.94		11,401.94	11,401.94	-
	41-857	2				-	-	-
	41-693	2				-	-	-
	41-502	2				-	-	-
Mercer County NJSCA Local Arts Program	41-877	2	8,000.00	8,000.00		8,000.00	8,000.00	-
	41-878	2				-	-	-
	41-879	2				-	-	-
Body Armor State Grant	41-505	2	1,395.83	1,252.04		1,252.04	1,252.04	-
						-	-	-
						-	-	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues						-	-	-
Stormwater Mapping Grant		2		25,000.00		25,000.00	25,000.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS" (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
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						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	40-999		31,076.34	52,677.42	-	52,677.42	52,677.42	-
<b>Total Operations - Excluded from "CAPS"</b>	34-305		502,985.34	667,944.42	-	667,944.42	598,825.28	69,119.14
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	502,985.34	667,944.42	-	667,944.42	598,825.28	69,119.14

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>Down Payments on Improvements</b>	44-902					-		-
<b>Capital Improvement Fund</b>	44-901		15,000.00	30,000.00	XXXXXXXXXX	30,000.00	30,000.00	-
	44-903					-		-
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(C) Capital Improvements - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
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						-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999		15,000.00	30,000.00	-	30,000.00	30,000.00	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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		90,000.00	76,750.00		76,750.00	76,750.00	XXXXXXXXXX
Interest on Bonds	45-930		103,200.00	127,200.00		127,200.00	127,200.00	XXXXXXXXXX
Interest on Notes	45-935		130,780.00	84,715.00		84,715.00	84,715.00	XXXXXXXXXX
<b>Green Trust Loan Program:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Dam Restoration Loan	45-940		9,926.00	9,926.00		9,926.00	9,925.47	XXXXXXXXXX
						-		XXXXXXXXXX
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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<b>Total Municipal Debt Service Excluded from "CAPS"</b>	<b>45-999</b>		813,906.00	778,591.00	-	778,591.00	778,590.47	XXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480					-		XXXXXXXXXX
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-</b>	29-405		38,872.00	39,996.00	XXXXXXXXXX	39,996.00	39,996.00	XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	34-309		1,370,763.34	1,516,531.42	-	1,516,531.42	1,447,411.75	69,119.14



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	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
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999	-	-	-	-	-	XXXXXXXXXX
<b>Deferred Charges and Statutory (J) Expenditures - Local School -</b>	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
<b>District School Purposes (Items (I) and (J)) - (K) Excluded from "CAPS"</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399	1,370,763.34	1,516,531.42	-	1,516,531.42	1,447,411.75	69,119.14
<b>(L) Subtotal General Appropriations (Items (H-1) and (O))</b>	34-400	8,528,312.84	8,257,791.42	-	8,257,791.42	7,539,869.32	667,921.57
<b>(M) Reserve for Uncollected Taxes</b>	50-899	505,000.00	510,000.00	XXXXXXXXXX	510,000.00	510,000.00	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499	9,033,312.84	8,767,791.42	-	8,767,791.42	8,049,869.32	667,921.57

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2023	
Summary of Appropriations		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for</b>	34-299	7,157,549.50	6,741,260.00	-	6,741,260.00	6,092,457.57	598,802.43
Municipal Purposes within "CAPS"	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	36,500.00	194,667.00	-	194,667.00	177,865.62	16,801.38
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	435,409.00	420,600.00	-	420,600.00	368,282.24	52,317.76
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	31,076.34	52,677.42	-	52,677.42	52,677.42	-
Total Operations Excluded from "CAPS"	34-305	502,985.34	667,944.42	-	667,944.42	598,825.28	69,119.14
<b>(C) Capital Improvements</b>	44-999	15,000.00	30,000.00	-	30,000.00	30,000.00	-
<b>(D) Municipal Debt Service</b>	45-999	813,906.00	778,591.00	-	778,591.00	778,590.47	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	37-480	-	-	-	-	-	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of Local Finance Board</b>	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	29-405	38,872.00	39,996.00	XXXXXXXXXX	39,996.00	39,996.00	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	50-899	505,000.00	510,000.00	XXXXXXXXXX	510,000.00	510,000.00	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	9,033,312.84	8,767,791.42	-	8,767,791.42	8,049,869.32	667,921.57

## DEDICATED WATER-SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER-SEWER UTILITY	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
Operating Surplus Anticipated	08-501	50,000.00	200,000.00	200,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	08-500	50,000.00	200,000.00	200,000.00
Rents	08-503	2,830,000.00	2,700,000.00	2,700,000.00
Miscellaneous	08-505	70,000.00	25,000.00	130,223.51
ARP Loss of Revenue			49,269.02	49,269.02
<b>Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Increased Rents		344,144.00	305,613.98	133,483.54
Deficit (General Budget)	08-549		50,000.00	
<b>Total Water-Sewer Utility Revenues</b>	08-599	3,294,144.00	3,329,883.00	3,212,976.07

## DEDICATED WATER-SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER-SEWER U	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	853,319.00	973,073.00		1,113,073.00	1,012,995.36	100,077.64
Other Expenses	55-502	1,657,830.00	1,585,944.00		1,445,944.00	1,426,178.93	19,765.07
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**DEDICATED WATER-SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR WATER-SEWER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
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**DEDICATED WATER-SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR WATER-SEWER U	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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	20,000.00	18,776.00	XXXXXXXXXX	18,776.00	18,776.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	180,000.00	175,000.00		175,000.00	175,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	14,000.00	6,324.00		6,324.00	6,324.00	XXXXXXXXXX
Interest on Bonds	55-522	29,350.00	36,545.00		36,545.00	36,545.00	XXXXXXXXXX
Interest on Notes	55-523	50,704.00	56,740.00		56,740.00	56,740.00	XXXXXXXXXX
Wastewater and Water Supply Loans		333,441.00	321,981.00		321,981.00	321,981.00	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

## DEDICATED WATER-SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER-SEWER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<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
				XXXXXXXXXX	-		XXXXXXXXXX
				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	79,500.00	79,500.00		79,500.00	79,500.00	-
Social Security System (O.A.S.I.)	55-541	74,000.00	74,000.00		74,000.00	74,000.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	2,000.00	2,000.00		2,000.00	2,000.00	-
					-		-
					-		-
					-		-
<b>Judgements</b>	55-531				-		XXXXXXXXXX
<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	3,294,144.00	3,329,883.00	-	3,329,883.00	3,210,040.29	119,842.71

**DEDICATED ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
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 2023
		2024	2023	
Assessment Cash	52-101			
Deficit ( Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
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 2023
		2024	2023	
Assessment Cash	53-101			
Deficit ( Utility Budget)	53-885			
<b>Total Utility Assessment Revenues</b>	<b>53-899</b>	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
<b>Total Utility Assessment Appropriations</b>	<b>53-999</b>	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2024 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**

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2023**

ASSETS	
Cash and Investments	
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	
Tax Title Lien Receivable	
Property Acquired by Tax Title Lien Liquidation	
Other Receivables	
Deferred Charges Required to be in 2024 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2024	-
<b>Total Assets</b>	<b>-</b>

**LIABILITIES, RESERVES AND SURPLUS**

*Cash Liabilities	
Reserves for Receivables	
Surplus	1,769,302.73
<b>Total Liabilities, Reserves and Surplus</b>	<b>1,769,302.73</b>

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

**COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS**

	YEAR 2023	YEAR 2022
Surplus Balance, January 1	1,388,658.40	1,374,868.09
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2023: 98.4%, 2022: 98.62%)	18,903,179.58	18,327,185.11
Delinquent Taxes	223,898.43	175,455.33
Other Revenues and Additions to Income	2,415,746.27	2,092,620.14
<b>Total Funds</b>	<b>22,931,482.68</b>	<b>21,970,128.67</b>
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	8,207,790.89	7,664,154.96
School Taxes (Including Local and Regional)	9,637,902.00	9,581,719.00
County Taxes (Including Added Tax Amounts)	3,316,487.06	3,154,947.85
Special District Taxes		
Other Expenditures and Deductions from Income		180,648.46
<b>Total Expenditures and Tax Requirements</b>	<b>21,162,179.95</b>	<b>20,581,470.27</b>
Less: Expenditures to be Raised by Future Taxes	-	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>21,162,179.95</b>	<b>20,581,470.27</b>
<b>Surplus Balance, December 31</b>	<b>1,769,302.73</b>	<b>1,388,658.40</b>

\*Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2024 Budget**

Surplus Balance, December 31	1,769,302.73
Current Surplus Anticipated in 2024 Budget	1,030,874.00
<b>Surplus Balance Remaining</b>	<b>738,428.73</b>

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

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

**CAPITAL BUDGET**

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

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

**CAPITAL IMPROVEMENT PROGRAM**

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

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

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

The Capital Improvement Program sets forth a three-year plan for the Borough of Hightstown.  
This tentative plan represents in concert, equipment replacement and infrastructure improvements, covering the years 2024-2026.  
The projects and purchases listed represent tentative commitments by the Borough Council.  
Other desirable projects have not been included where the feasibility is in question or no direct commitment has been made.  
The Council will commit to the listed purchases or projects as funds become available.  
The commitments listed are subject to change during any current year review by the Borough Council.

**CAPITAL BUDGET (Current Year Action)  
2024**

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 - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Improvements to Summit Street	G-1	855,000.00					478,710.00	376,290.00	
Various Capital Improvements	G-2	400,400.00			19,200.00			381,200.00	
Road Improvements	G-3	1,400,000.00							1,400,000.00
New Municipal Building	G-4	5,200,000.00							5,200,000.00
Fire Department Apparatus & Equipment	G-5	1,270,000.00			6,000.00			114,000.00	1,150,000.00
First Aid Equipment	G-6	90,000.00			1,500.00			28,500.00	60,000.00
Police Vehicle & Equipment	G-7	450,000.00			7,500.00			142,500.00	300,000.00
DPW Vehicle	G-8	550,000.00			5,000.00			95,000.00	450,000.00
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	10,215,400.00	-	-	39,200.00	-	478,710.00	1,137,490.00	8,560,000.00

**CAPITAL BUDGET (Current Year Action)  
2024**

Local Unit BOROUGH OF HIGHTSTOWN

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Water-Sewer System Improvements	W/S-1	1,345,000.00						1,345,000.00	
Closed Circuit Television for Water-Sewer System	W/S-2	28,000.00			1,400.00			26,600.00	
Replacement of Water Main	W/S-3	200,000.00			9,600.00			190,400.00	
Replacement of Lead Line Water Service	W/S-4	3,000,000.00							3,000,000.00
Water-Sewer System Improvements	W/S-5	800,000.00							800,000.00
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	<b>5,373,000.00</b>	<b>-</b>	<b>-</b>	<b>11,000.00</b>	<b>-</b>	<b>-</b>	<b>1,562,000.00</b>	<b>3,800,000.00</b>

**CAPITAL BUDGET (Current Year Action)  
2024**

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 - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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<b>TOTAL - ALL PROJECTS</b>	XXXXX	15,588,400.00	-	-	50,200.00	-	478,710.00	2,699,490.00	12,360,000.00

**3 YEAR CAPITAL PROGRAM - 2024 to 2026  
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 2024	5b 2025	5c 2026	5d	5e	5f	
Improvements to Summit Street	G-1	855,000.00	2,024.00	855,000.00						
Various Capital Improvements	G-2	400,400.00	2,024.00	400,400.00						
Road Improvements	G-3	1,400,000.00	2,026.00		700,000.00	700,000.00				
New Municipal Building	G-4	5,200,000.00	2,026.00			5,200,000.00				
Fire Department Apparatus & Equipment	G-5	1,270,000.00	2,026.00	120,000.00	120,000.00	1,030,000.00				
First Aid Equipment	G-6	90,000.00	2,026.00	30,000.00	30,000.00	30,000.00				
Police Vehicle & Equipment	G-7	450,000.00	2,026.00	150,000.00	150,000.00	150,000.00				
DPW Vehicle	G-8	550,000.00	2,026.00	100,000.00	350,000.00	100,000.00				
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	10,215,400.00	<b>XXXXXXXXXX</b>	1,655,400.00	1,350,000.00	7,210,000.00	-	-	-	



**3 YEAR CAPITAL PROGRAM - 2024 to 2026  
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 2024	5b 2025	5c 2026	5d	5e	5f
Water-Sewer System Improvements	W/S-1	1,345,000.00	2,024.00	1,345,000.00					
Closed Circuit Television for Water-Sewer System	W/S-2	28,000.00	2,024.00	28,000.00					
Replacement of Water Main	W/S-3	200,000.00	2,024.00	200,000.00					
Replacement of Lead Line Water Service	W/S-4	3,000,000.00	2,026.00		1,500,000.00	1,500,000.00			
Water-Sewer System Improvements	W/S-5	800,000.00	2,026.00		400,000.00	400,000.00			
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	<b>5,373,000.00</b>	<b>XXXXXXXXXX</b>	1,573,000.00	1,900,000.00	1,900,000.00	-	-	-

**3 YEAR CAPITAL PROGRAM - 2024 to 2026  
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 2024	5b 2025	5c 2026	5d	5e	5f
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<b>TOTAL - ALL PROJECTS</b>	XXXXX	15,588,400.00	XXXXXXXXXX	3,228,400.00	3,250,000.00	9,110,000.00	-	-	-

**3 YEAR CAPITAL PROGRAM - 2024 to 2026  
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 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Improvements to Summit Street	855,000.00					478,710.00	376,290.00			
Various Capital Improvements	400,400.00			19,200.00			381,200.00			
Road Improvements	1,400,000.00			67,000.00			1,333,000.00			
New Municipal Building	5,200,000.00			170,000.00		1,700,000.00	3,330,000.00			
Fire Department Apparatus & Equipment	1,270,000.00			63,500.00			1,206,500.00			
First Aid Equipment	90,000.00			4,500.00			85,500.00			
Police Vehicle & Equipment	450,000.00			22,500.00			427,500.00			
DPW Vehicle	550,000.00			27,500.00			522,500.00			
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<b>TOTAL - THIS PAGE</b>	10,215,400.00	-	-	374,200.00	-	2,178,710.00	7,662,490.00	-	-	-

**3 YEAR CAPITAL PROGRAM - 2024 to 2026  
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 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Water-Sewer System Improvements	1,345,000.00							1,345,000.00		
Closed Circuit Television for Water-Sewer System	28,000.00			1,400.00				26,600.00		
Replacement of Water Main	200,000.00			10,000.00				190,000.00		
Replacement of Lead Line Water Service	3,000,000.00							3,000,000.00		
Water-Sewer System Improvements	800,000.00							800,000.00		
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<b>TOTAL - THIS PAGE</b>	5,373,000.00	-	-	11,400.00	-	-	-	5,361,600.00	-	-

**3 YEAR CAPITAL PROGRAM - 2024 to 2026  
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 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
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<b>TOTAL - ALL PROJECTS</b>	15,588,400.00	-	-	385,600.00	-	2,178,710.00	7,662,490.00	5,361,600.00	-	-	

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2023	APPROPRIATIONS	FCOA	Appropriated		Expended 2023	
		2024	2023				for 2024	for 2023	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				-
<b>Total Trust Fund Revenues:</b>	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
<b>Summary of Program</b>					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 2023:			(Acres)		<b>Total Trust Fund Appropriations:</b>	54-499	-	-	-	-
Farmland preserved in 2023:			(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, 2023

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.

7/15/2024  
Date

priggio@hightstownborough.com  
Clerk of the Governing Body