

# 2026 MUNICIPAL BUDGET

Municipal Budget of the \_\_\_\_\_ Borough of Highlands Borough, County of Monmouth for the Fiscal Year 2026

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

15th day of April, 2026

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

Certified by me, this 15th day of April, 2026

Signed by:  
Nancy Tran  
Clerk  
151 Navesink Ave.  
Address  
Highlands, NJ 07732  
Address  
732.872.1224  
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 17th day of April, 2026

DocuSigned by:  
Robert W. Allison  
Registered Municipal Accountant  
Lakewood, NJ 08701  
Address  
1985 Cedar Bridge Ave., Suite 3  
Address  
732-797-1333  
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 April, 2026

Signed by:  
Patrick DeBlasio  
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: \_\_\_\_\_,

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

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

Contracting Unit: Highlands Borough

Year Ending: December 31, 2026

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.

04/15/2026  
Date

Signed by:  
Nancy Tran  
Clerk of the Governing Body

## General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**  
  
 Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- f) In all applicable signature lines, insert the email address of the applicable official.
- g) **The completed Budget document must be saved as a Macro-Enabled Workbook.**  
 Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be named as: **<municode>\_introbudget\_20xx (all 4 digits municode must be included).**
- h) Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be named as: **<municode>\_adoptbudget\_20xx (all 4 digits municode must be included).**
- i) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- j) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.  
 On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- k) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:  
<https://www.nj.gov/dca/divisions/dlgs/pdf/Budget Document Instructions.pdf>

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

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

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

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

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

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

Once the 2025 adopted budget is selected, the function runs automatically. **WARNING: The functionality may cause the screen to**

e) **briefly flash rapidly.**

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

f) as the current fund process.

g) Once complete, review the 2026 template to ensure information has successfully copied from the 2024 adopted budget.

**PLEASE NOTE:**

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

| Information Required for Municipal Budget Document: | Municipal Budget Version 2026.0 Responses and Data |               |               |
|---|--|---------------|---------------|
| Name and County of Municipality                     | Highlands Borough, Monmouth County                 |               |               |
| Full Name of Municipality                           | BOROUGH OF HIGHLANDS                               |               |               |
| County of Municipality                              | MONMOUTH   |               |               |
| Name of Municipality                                | HIGHLANDS  |               |               |
| Type  | BOROUGH  |               |               |
| Governing Body Type                                 | COUNCIL MEMBERS                                    |               |               |
| Location  | Borough of Highlands                               |               |               |
| Address   | 151 Navesink Avenue                                |               |               |
| Address   | Highlands, NJ 07732                                |               |               |
| Phone   | 732-872-1224                                       |               |               |
| Fax   | 732-872-0670                                       |               |               |
| Clerk   | Nancy Tran   | <b>Cert #</b> |               |
| Tax Collector                                       | Patrick J. DeBlasio, CTC                           | C-2157        |               |
| Chief Financial Officer                             | Patrick J. DeBlasio, CMFO, CPA                     | 724           |               |
| Registered Municipal Accountant                     | Robert W. Allison, CPA,RMA,PSA                     | 675           |               |
| Municipal Attorney                                  | Brian Chabarek, Esq                                | 483           |               |
| Website URL for Publishing                          | https://highlandsnj.gov                            |               |               |
| Date of Website Posting                             | 30th   | April         | 4/30/2026     |
| On-line Publication for Publishing                  | Asbury Park Press                                  |               | 5/20/2026     |
| Date of On-line Publication Posting                 | 30th   | April         |               |
|   | <b>Day</b>   | <b>Month</b>  |               |
| Date of Introduction                                | 15th   | April         | 4/15/2026     |
| Date of Public Hearing                              | 20th   | May           | 5/20/2026     |
| Time of Public Hearing                              | 7:00   |               |               |
| Net Valuation Taxable Current                       |  |               | 1,456,996,100 |
| Net Valuation Taxable Prior                         |  |               | 1,340,380,200 |
|   |  |               | 116,615,900   |

|                    |             |                          |                      |
|--------------------|-------------|--------------------------|----------------------|
| <b>Budget Year</b> | <b>2026</b> | <b>Budget Year Type:</b> | <b>Calendar Year</b> |
| Municipal Code     | 1317        |                          |                      |

|   |                     |                     |   |   |
|---|---------------------|---------------------|---|---|
| How many utilities does municipality have?* | 1                   |                     |   | <b>*One (1) utility listed by default. Select "0"</b> |
| <b>Utility #</b>                            | <b>Utility Name</b> | <b>Utility Type</b> | <b>Ca</b>                                   |   |
| Utility 1                                   | Sewer               | Sewer               | # of Years<br>Beginning Year<br>Ending Year |   |
| Utility 2                                   |                     |                     |   |   |
| Utility 3                                   |                     |                     |   |   |
| Utility 4                                   |                     |                     |   |   |
| Utility 5                                   |                     |                     |   |   |
| Utility 6                                   |                     |                     |   |   |
| Utility Assessment (Tab 37)                 |                     |                     |   |   |
| Utility Assessment (Tab 38)                 |                     |                     |   |   |

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

| Hide/Unhide "Summary" Tabs:               |        |
|---|--------|
| Summary Data, Budget Summary, Tax Summary | Hidden |



**Date of Original Appt.**

1/8/2022

**20 day(s) between publication and hearing**

**35 day(s) between intro and hearing**

*Calendar or State Fiscal*

***if you do not have any utilities.***

**Capital Improvement Program**

6

2026

2031

**Revenues to "Expanded" only as needed.**

Revenues.

Special Items of Revenue.

Appropriations.

Appropriations.

1.



**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2026 MUNICIPAL BUDGET**

|   | YEAR 2026     | YEAR 2025    |
|---|---------------|--------------|
| 1 Total General Appropriations for 2026 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)         | 14,453,536.17 | XXXXXXXXXXXX |
| 2 Local District School Tax   |               |              |
| Actual  |               |              |
| Estimate  |               | XXXXXXXXXXXX |
| 3 Regional School District Tax  |               | 9,381,348.00 |
| Actual  |               |              |
| Estimate  | 9,800,000.00  | XXXXXXXXXXXX |
| 4 Regional High School Tax  |               |              |
| Actual  |               |              |
| Estimate  |               | XXXXXXXXXXXX |
| 5 County Tax  |               | 2,631,655.19 |
| Actual  |               |              |
| Estimate  | 2,800,000.00  | XXXXXXXXXXXX |
| 6 Special District Tax  |               |              |
| Actual  |               |              |
| Estimate  |               | XXXXXXXXXXXX |
| 7 Municipal Open Space  |               | 67,452.80    |
| Actual  |               |              |
| Estimate  | 72,849.81     | XXXXXXXXXXXX |
| 8 Municipal Arts and Culture  |               |              |
| Actual  |               |              |
| Estimate  |               | XXXXXXXXXXXX |
| 9 Total General Appropriations & Other Taxes  | 27,126,385.98 |              |
| 10 Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)  | 4,024,866.17  |              |
| 11 Cash Required from 2026 to Support Local Municipal Budget and Other Taxes  | 23,101,519.81 |              |
| 12 Amount of Item 11 divided by   | <b>95.45%</b> |              |
| equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, AFS Sheet 22) | 24,201,519.81 |              |
| <u>Analysis of Item 12:</u>   |               |              |
| Local School District Tax (Line 2 Above)  | -             |              |
| Regional School District Tax (Line 3 Above)   | 9,800,000.00  |              |
| Regional High School Tax (Line 4 Above)   | -             |              |
| County Tax (Line 5 Above)   | 2,800,000.00  |              |
| Special District Tax (Line 6 Above)   | -             |              |
| Municipal Open Space Tax (Line 7 Above)   | 72,849.81     |              |
| Municipal Arts and Culture Tax (Line 8 Above)   | -             |              |
| Tax in Local Municipal Budget   | 11,528,670.00 |              |
| Total Amount (Line 12)  | 24,201,519.81 |              |
| 13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)                              | 1,100,000.00  |              |
| <u>Computation of "Tax in Local Municipal Budget"</u>   |               |              |
| Item 1 - Total General Appropriations   | 14,453,536.17 |              |
| Item 13 - Appropriation: Reserve for Uncollected Taxes  | 1,100,000.00  |              |
| Subtotal  | 15,553,536.17 |              |
| Less: Item 10 - Total Anticipated Revenues  | 4,024,866.17  |              |
| Amount to Be Raised by Taxation in Municipal Budget   | 11,528,670.00 |              |

|  |               |
|--|---------------|
| <b>Local Tax for Municipal Purpose</b>       | 11,528,670.00 |
| <b>Addition to Local District School Tax</b> |               |
| <b>Minimum Library Tax</b>                   |               |

# 2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

**CAP**

**MUNICIPALITY:** BOROUGH OF HIGHLANDS

**COUNTY:** MONMOUTH

|  |   |
|--|---|
| <u>Carolyn Broullon</u><br><b>Mayor's Name</b> | <u>December 31, 2028</u><br><b>Term Expires</b> |
|--|---|

| <b>Municipal Officials</b>  |   |
|---|---|
| <u>Nancy Tran</u><br><b>Municipal Clerk</b>                                     | <u>1/8/2022</u><br><b>Date of Orig. Appt.</b> |
| <u>Patrick J. DeBlasio, CTC</u><br><b>Tax Collector</b>                         | <u>C-2157</u><br><b>Cert. No.</b>             |
| <u>Patrick J. DeBlasio, CMFO, CPA</u><br><b>Chief Financial Officer</b>         | <u>724</u><br><b>Cert. No.</b>                |
| <u>Robert W. Allison, CPA,RMA,PSA</u><br><b>Registered Municipal Accountant</b> | <u>675</u><br><b>Cert. No.</b>                |
| <u>Brian Chabarek, Esq</u><br><b>Municipal Attorney</b>                         | <u>483</u><br><b>Lic. No.</b>                 |
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**Official Mailing Address of Municipality**

Borough of Highlands  
151 Navesink Avenue  
Highlands, NJ 07732

**Fax #:** 732-872-0670

| <b>Governing Body Members</b>   |   |
|---|---|
| Name  | Term Expires  |
| <u>Jo-Anne Olszewski-Council President</u>                                | <u>12/31/2026</u>   |
| <u>Leo Cervantes</u>  | <u>12/31/2027</u>   |
| <u>Karen Chelak</u>   | <u>12/31/2027</u>   |
| <u>Donald Melnyk</u>  | <u>12/31/2026</u>   |
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# MUNICIPAL BUDGET NOTICE

## Section 1.

Municipal Budget of the           BOROUGH           of           HIGHLANDS          , County of           MONMOUTH           for the Fiscal Year 2026

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

Be it Further Resolved, that said Budget be published on the official website           https://highlandsnj.gov           on           April 30th          , 2026;

Also, if applicable, it will be advertised in the following on-line publication of           Asbury Park Press           on           April 30th          , 2026.

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

### RECORDED VOTE

(Insert Last Name)

Ayes

Cervantes  
Chelak  
Melnyk  
Mayor Broullon

Nays

Abstained

Absent

Olszewski

Notice is hereby given that the Budget and Tax Resolution was approved by the           COUNCIL MEMBERS           of the           BOROUGH           of           HIGHLANDS          , County of           MONMOUTH          , on           April 15th          , 2026.

A Hearing on the Budget and Tax Resolution will be held at           Borough of Highlands          , on           May 20th          , 2026 at           7:00           o'clock           P.M.           at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

## EXPLANATORY STATEMENT

### SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

|  | YEAR 2026     |
|--|---------------|
| <b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>   | XXXXXXXXXXXX  |
| <b>1. Appropriations within "CAPS" -</b>   | XXXXXXXXXXXX  |
| <b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}</b>  | 10,905,157.00 |
| <b>2. Appropriations excluded from "CAPS" -</b>  | XXXXXXXXXXXX  |
| <b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}</b>   | 3,548,379.17  |
| <b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>   | -             |
| <b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>  | 3,548,379.17  |
| <b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b> <span style="border: 1px solid black; padding: 2px;">95.45%</span> <b>Percent of Tax Collections</b> | 1,100,000.00  |
| <b>4. Total General Appropriations (Item 9, Sheet 29)</b>  | 15,553,536.17 |
| <b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)</b> (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)                  | 4,024,866.17  |
| <b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>  | XXXXXXXXXXXX  |
| <b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>  | 11,528,670.00 |
| <b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>   | -             |
| <b>(c) Minimum Library Tax</b>   | -             |
|  |               |
|  |               |
|  |               |
|  |               |
|  |               |

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED**

|  | <b>General<br/>Budget</b> | <b>Sewer<br/>Utility</b> | <b>Utility</b> | <b>Utility</b> | <b>Utility</b> | <b>Utility</b> | <b>Utility</b> |
|--|---------------------------|--------------------------|----------------|----------------|----------------|----------------|----------------|
| Budget Appropriations - Adopted Budget                       | 14,710,663.81             | 1,900,000.00             | -              | -              | -              | -              | -              |
| Budget Appropriations Added by N.J.S.A. 40A:4-87             | 104,520.00                |                          |                |                |                |                |                |
| Emergency Appropriations                                     | -                         | -                        | -              | -              | -              | -              | -              |
| Total Appropriations   | 14,815,183.81             | 1,900,000.00             | -              | -              | -              | -              | -              |
| <u>Expenditures:</u>   |                           |                          |                |                |                |                |                |
| Paid or Charged (Including Reserve for<br>Uncollected Taxes) | 14,502,863.84             | 1,855,959.80             | -              | -              | -              | -              | -              |
| Reserved   | 312,319.52                | 44,040.20                | -              | -              | -              | -              | -              |
| Unexpended Balances Canceled                                 | 0.45                      | (0.00)                   | -              | -              | -              | -              | -              |
| Total Expenditures and Unexpended<br>Balances Canceled       | 14,815,183.81             | 1,900,000.00             | -              | -              | -              | -              | -              |
| Overexpenditures *   | -                         | -                        | -              | -              | -              | -              | -              |

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

|   |                     |
|---|---------------------|
| Total General Appropriations for 2025           | 14,710,663.81       |
| Cap Base Adjustment:                            | <u>127,905.00</u>   |
| Subtotal  | 14,838,568.81       |
| Exceptions Less:                                |                     |
| Total Other Operations                          | 400,545.00          |
| Total Uniform Construction Code                 |                     |
| Total Interlocal Service Agreement              | 290,000.00          |
| Total Additional Appropriations                 |                     |
| Total Capital Improvements                      | 250,000.00          |
| Total Debt Service                              | 2,300,400.00        |
| Transferred to Board of Education               |                     |
| Type I School Debt                              |                     |
| Total Public & Private Programs                 | 133,884.81          |
| Judgements                                      |                     |
| Total Deferred Charges                          |                     |
| Cash Deficit                                    |                     |
| Reserve for Uncollected Taxes                   | <u>1,100,000.00</u> |
| Total Exceptions                                | 4,474,829.81        |
| Amount on Which CAP is Applied                  | 10,363,739.00       |
| 2.0% CAP  | <u>207,274.78</u>   |
| Allowable Operating Appropriations before       |                     |
| Additional Exceptions per (N.J.S.A. 40A:4-45.3) | 10,571,013.78       |

CAP CALCULATION

|   |      |                            |
|---|------|----------------------------|
| Allowable Operating Appropriations before           |      |                            |
| Additional Exceptions per (N.J.S.A. 40A:4-45.3)     |      | 10,571,013.78              |
| Additions:  |      |                            |
| New Construction (Assessor Certification)           |      | 16,675.11                  |
| 2024 Cap Bank Available                             |      | 94,554.38                  |
| 2025 Cap Bank Available                             |      | <u>222,028.86</u>          |
| Total Additions                                     |      | 333,258.35                 |
| Maximum Appropriations within "CAPS" Sheet 19 @     | 2.0% | <u>10,904,272.13</u>       |
| Additional Increase to COLA rate.                   | 3.5% |                            |
| Amount of Increase allowable.                       | 1.5% | <u>155,456.09</u>          |
| Maximum Appropriations within "CAPS" Sheet 19 @     | 3.5% | <u>11,059,728.21</u>       |
| Total General Appropriations for Municipal Purposes |      | <u>10,905,157.00</u>       |
| <i>(Sheet 19, H-1)</i>                              |      |                            |
| Over or (Under) Appropriations Cap                  |      | <u><u>(154,571.21)</u></u> |

NOTE:

Sheet 3b

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**RECAP OF GROUP INSURANCE APPROPRIATION**

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

Estimated Group Insurance Costs - 2026 \$ 2,345,000.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 200,000.00

2,145,000.00

Budgeted Group Insurance - Inside CAP 1,632,800.00

Budgeted Group Insurance - Utilities 35,000.00

Budgeted Group Insurance - Outside CAP 477,200.00

TOTAL 2,145,000.00

Instead of receiving Health Benefits, 8 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver

Salaries and Wages \$ 35,000.00

**"2010" LEVY CAP BANKS:**

**2023**

|   |                 |
|---|-----------------|
| Maximum Allowable Amount to be Raised by Taxation                                     |                 |
| Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026) | <u>-</u>        |
| Amount Used in CY 2026  |                 |
| Balance to Expire   | <u><u>-</u></u> |

**2024**

|   |                       |
|---|-----------------------|
| Maximum Allowable Amount to be Raised by Taxation   |                       |
| Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2027) | <u>119,826</u>        |
| Amount Used in CY 2026  |                       |
| Balance to Carry Forward (CY 2027)  | <u><u>119,826</u></u> |

**2025**

|   |                      |
|---|----------------------|
| Maximum Allowable Amount to be Raised by Taxation   | 10,918,685           |
| Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028) | <u>10,833,622</u>    |
| Amount Used in CY 2026  | <u>85,063</u>        |
| Balance to Carry Forward (CY 2027 - CY2028)   | <u><u>85,063</u></u> |

**2026**

|   |                   |
|---|-------------------|
| Maximum Allowable Amount to be Raised by Taxation   | 11,654,638        |
| Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029) | <u>11,528,670</u> |
|   | <u>125,968</u>    |

**Total Levy CAP Bank** 330,858

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                            | 10,833,621.93        |
| Less:   |                      |
| Less: Prior Year Deferred Charges to Future Taxation Unfunded         |                      |
| Less: Prior Year Deferred Charges: Emergencies                        |                      |
| Less: Prior Year Recycling Tax  | 1,000.00             |
| Less:   |                      |
| Less:   |                      |
| Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation | <u>10,832,621.93</u> |
| Plus 2% CAP Increase  | <u>216,652.44</u>    |
| <b>ADJUSTED TAX LEVY</b>  | <u>11,049,274.37</u> |
| Plus: Assumption of Service/Function                                  |                      |
| <b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>                          | <u>11,049,274.37</u> |

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

11,049,274.37

Exclusions:

|  |            |
|--|------------|
| Allowable Shared Service Agreements Increase   |            |
| Allowable Health Insurance Costs Increase      | 508,600.00 |
| Allowable Pension Obligations Increases        | 9,388.00   |
| Allowable LOSAP Increase                       |            |
| Allowable Capital Improvements Increase        | -          |
| Allowable Debt Service and Capital Leases Inc. | 70,201.00  |
| Recycling Tax appropriation                    | 500.00     |
| Deferred Charge to Future Taxation Unfunded    |            |
| Current Year Deferred Charges: Emergencies     |            |

Add Total Exclusions

588,689.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions

**ADJUSTED TAX LEVY**

11,637,963.37

Additions:

|   |              |
|---|--------------|
| New Ratables - Increase for new construction    | 2,061,200    |
| Prior Year's Local Purpose Tax Rate (per \$100) | <u>0.809</u> |
| New Ratable Adjustment to Levy                  | 16,675.11    |
| Amounts approved by Referendum                  |              |
| Levy CAP Bank Applied                           |              |

**MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION**

11,654,638.48

**AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES**

11,528,670.00

**OVER OR (UNDER) 2% LEVY CAP**

(125,968.48)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

The 2026 Municipal Budget for the Borough of Highlands has been developed with a continued focus on fiscal responsibility, transparency, and maintaining essential services for our residents. This year's budget reflects our commitment to balancing rising operational costs with the need to minimize the burden on taxpayers. Strategic investments have been made in public safety, infrastructure, and community services to ensure the long-term vitality and resilience of our Borough. We will continue to pursue shared services, grants, and cost-saving initiatives to maximize efficiency. The governing body remains dedicated to prudent financial management while preserving the quality of life that makes Highlands a strong and vibrant community.

## CURRENT FUND - ANTICIPATED REVENUES

| GENERAL REVENUES  | FCOA    | Anticipated  |              | Realized in  |
|---|---------|--------------|--------------|--------------|
|   |         | 2026         | 2025         | Cash in 2025 |
| <b>1. Surplus Anticipated</b>   | 08-101  | 1,800,000.00 | 1,900,000.00 | 1,900,000.00 |
| <b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b> | 08-102  |              |              |              |
| <b>Total Surplus Anticipated</b>  | 08-100  | 1,800,000.00 | 1,900,000.00 | 1,900,000.00 |
| <b>3. Miscellaneous Revenues - Section A: Local Revenues</b>                                      | XXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX |
| Licenses:   | XXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX |
| Alcoholic Beverages   | 08-103  | 15,000.00    | 18,000.00    | 16,007.92    |
| Other   | 08-104  | 14,000.00    | 15,000.00    | 14,395.00    |
| Fees and Permits  | 08-105  | 110,000.00   | 100,000.00   | 139,583.28   |
| Fines and Costs:  | XXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX |
| Municipal Court   | 08-110  | 65,000.00    | 65,000.00    | 72,035.97    |
| Other   | 08-109  |              |              |              |
| Interest and Costs on Taxes   | 08-112  | 90,000.00    | 90,000.00    | 104,502.26   |
| Interest and Costs on Assessments   | 08-115  |              |              |              |
| Parking Meters  | 08-111  |              |              |              |
| Interest on Investments and Deposits  | 08-113  | 400,000.00   | 275,000.00   | 416,736.94   |
| Anticipated Utility Operating Surplus   | 08-114  |              |              |              |
| Cable TV Franchise Fee  | 08-118  | 20,000.00    | 19,000.00    | 34,043.48    |
|   |         |              |              |              |
|   |         |              |              |              |
|   |         |              |              |              |
|   |         |              |              |              |





## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES   | FCOA          | Anticipated |            | Realized in  |
|--|---------------|-------------|------------|--------------|
|  |               | 2026        | 2025       | Cash in 2025 |
| <b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b> |               |             |            |              |
|  |               |             |            |              |
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|  |               |             |            |              |
| <b>Total Section A: Local Revenue</b>                                    | <b>08-001</b> | 714,000.00  | 582,000.00 | 797,304.85   |



## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES   | FCOA          | Anticipated  |              | Realized in  |
|--|---------------|--------------|--------------|--------------|
|  |               | 2026         | 2025         | Cash in 2025 |
| <b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees<br/>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        | 150,000.00   | 115,000.00   | 165,655.00   |
|  |               |              |              |              |
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|  |               |              |              |              |
| <b>Special Item of General Revenue Anticipated with Prior Written<br/>Consent of Director of Local Government Services:</b>                                      | XXXXXXX       | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX |
| Additional Dedicated Uniform Construction Code Fees Offset with Appropriations<br>(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        |              |              |              |
|  |               |              |              |              |
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| <b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>  | <b>08-002</b> | 150,000.00   | 115,000.00   | 165,655.00   |







## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES   | FCOA    | Anticipated |             | Realized in  |
|--|---------|-------------|-------------|--------------|
|  |         | 2026        | 2025        | Cash in 2025 |
| <b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b><br>With Prior Written Consent of the Director of Local Government Services<br>Shared Service Agreements Offset With Appropriations: | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx  |
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| <b>Total Section D: Shared Service Agreements Offset With Appropriations</b>   | 11-001  | 165,000.00  | 165,000.00  | 165,000.00   |

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES   | FCOA    | Anticipated |             | Realized in  |
|--|---------|-------------|-------------|--------------|
|  |         | 2026        | 2025        | Cash in 2025 |
| <b>3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated</b> |         |             |             |              |
| <b>With Prior Written Consent of the Director of Local Government Services -</b>           |         |             |             |              |
| <b>Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):</b>              | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx  |
|  |         |             |             |              |
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| <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  |
|--|---------|-------------|-------------|--------------|
|  |         | 2026        | 2025        | Cash in 2025 |
| <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  |
| Alcohol Education-Reserved   | 10-710  | 4,539.31    | 5,271.10    | 5,271.10     |
| Body Armor   | 10-706  |             | 1,573.95    | 1,573.95     |
| Clean Communities-Reserved   | 10-771  | 15,614.58   | 15,743.41   | 15,743.41    |
| Local Recreation Grant   | 10-711  |             | 75,000.00   | 75,000.00    |
| Recycling Tonnage Grant-Reserved   | 10-772  | 1,585.28    | 2,006.35    | 2,006.35     |
| Drunk Driving Enforcement Grant-Reserved   | 10-714  | 840.00      | 770.00      | 770.00       |
| Municipal Alliance   | 10-692  |             | 13,890.00   | 13,890.00    |
| Highway Safety Grant-Reserved  | 10-760  | 19,600.00   |             | -            |
|  | 10-765  |             |             | -            |
|  | 10-691  |             |             | -            |
|  | 10-692  |             |             | -            |
| 159 Res-County Open Space-Frank Hall Park  | 10-693  |             | 86,000.00   | 86,000.00    |
| 159-Res-Municipal Alliance   | 10-694  |             | 18,520.00   | 18,520.00    |
|  | 10-695  |             |             | -            |
|  | 10-696  |             |             | -            |
|  | 10-697  |             |             | -            |
|  | 10-698  |             |             | -            |
| <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  | 42,179.17   | 218,774.81  | 218,774.81   |



## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES  | FCOA    | Anticipated |             | Realized in  |
|---|---------|-------------|-------------|--------------|
|   |         | 2026        | 2025        | Cash in 2025 |
| <b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b><br><b>With Prior Written Consent of Director of Local Government Services - Other Special</b><br><b>Items:</b> | xxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx  |
|   |         |             |             |              |
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| <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  | 234,900.00  | 167,000.00  | 178,066.51   |

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

| GENERAL REVENUES  | FCOA          | Anticipated   |               | Realized in   |
|---|---------------|---------------|---------------|---------------|
|   |               | 2026          | 2025          | Cash in 2025  |
| <b>Summary of Revenues</b>  |               |               |               |               |
|   | XXXXX         | XXXXXXXXXXXX  | XXXXXXXXXXXX  | XXXXXXXXXXXX  |
| <b>1. Surplus Anticipated (Sheet 4, #1)</b>   | <b>08-101</b> | 1,800,000.00  | 1,900,000.00  | 1,900,000.00  |
| <b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>   | <b>08-102</b> | -             | -             | -             |
| <b>3. Miscellaneous Revenues:</b>   | XXXXX         | XXXXXXXXXXXX  | XXXXXXXXXXXX  | XXXXXXXXXXXX  |
| Total Section A: Local Revenues   | <b>08-001</b> | 714,000.00    | 582,000.00    | 797,304.85    |
| Total Section B: State Aid Without Offsetting Appropriations  | <b>09-001</b> | 358,787.00    | 358,787.07    | 358,787.06    |
| Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations  | <b>08-002</b> | 150,000.00    | 115,000.00    | 165,655.00    |
| Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements   | <b>11-001</b> | 165,000.00    | 165,000.00    | 165,000.00    |
| Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues         | <b>08-003</b> | -             | -             | -             |
| Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues | <b>10-001</b> | 42,179.17     | 218,774.81    | 218,774.81    |
| Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items         | <b>08-004</b> | 234,900.00    | 167,000.00    | 178,066.51    |
| <b>Total Miscellaneous Revenues</b>   | <b>13-099</b> | 1,664,866.17  | 1,606,561.88  | 1,883,588.23  |
| <b>4. Receipts from Delinquent Taxes</b>  | <b>15-499</b> | 560,000.00    | 475,000.00    | 456,663.85    |
| <b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>   | <b>13-199</b> | 4,024,866.17  | 3,981,561.88  | 4,240,252.08  |
| <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   | <b>07-190</b> | 11,528,670.00 | 10,833,621.93 | XXXXXXXXXXXX  |
| b) Addition to Local District School Tax  | <b>07-191</b> | -             | -             | XXXXXXXXXXXX  |
| c) Minimum Library Tax  | <b>07-192</b> | -             | -             | XXXXXXXXXXXX  |
| <b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>   | <b>07-199</b> | 11,528,670.00 | 10,833,621.93 | 11,374,640.44 |
| <b>7. Total General Revenues</b>  | <b>13-299</b> | 15,553,536.17 | 14,815,183.81 | 15,614,892.52 |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS      | FCOA   |   | Appropriated |            |   |   | Expended 2025      |          |
|--------------------------------|--------|---|--------------|------------|---|---|--------------------|----------|
| (A) Operations - within "CAPS" |        |   | for 2026     | for 2025   | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved |
| GENERAL GOVERNMENT             |        |   |              |            |   | -   | -                  |          |
| Borough Administrator          |        |   |              |            |   | -   | -                  |          |
| Salaries and Wages             | 20-100 | 1 | 230,000.00   | 230,000.00 |   | 215,000.00  | 211,957.72         | 3,042.28 |
| Other Expenses                 | 20-100 | 2 | 7,300.00     | 2,800.00   |   | 2,800.00  | 2,733.09           | 66.91    |
|                                |        |   |              |            |   | -   | -                  |          |
| Central Services               |        |   |              |            |   | -   | -                  |          |
| Salaries and Wages             | 20-100 | 1 | 12,000.00    | 15,000.00  |   | 5,000.00  | 4,992.00           | 8.00     |
| Other Expenses                 | 20-100 | 2 | 30,000.00    | 30,000.00  |   | 40,000.00   | 39,308.94          | 691.06   |
|                                |        |   |              |            |   | -   | -                  |          |
| Mayor's Department             |        |   |              |            |   | -   | -                  |          |
| Salaries and Wages             | 20-110 | 1 |              |            |   | -   | -                  |          |
| Other Expenses                 | 20-110 | 2 | 14,700.00    | 13,200.00  |   | 13,200.00   | 13,199.35          | 0.65     |
|                                |        |   |              |            |   | -   | -                  |          |
| Borough Clerk                  |        |   |              |            |   | -   | -                  |          |
| Salaries and Wages             | 20-120 | 1 | 100,000.00   | 93,000.00  |   | 95,000.00   | 94,761.91          | 238.09   |
| Other Expenses                 | 20-120 | 2 | 50,000.00    | 50,000.00  |   | 48,000.00   | 44,866.37          | 3,133.63 |
|                                |        |   |              |            |   | -   | -                  |          |
|                                |        |   |              |            |   | -   | -                  |          |
|                                |        |   |              |            |   | -   | -                  |          |
|                                |        |   |              |            |   | -   | -                  |          |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS                    | FCOA   |   | Appropriated |            |   |   | Expended 2025      |           |
|--|--------|---|--------------|------------|---|---|--------------------|-----------|
| (A) Operations - within "CAPS" - (continued) |        |   | for 2026     | for 2025   | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved  |
| Financial Administration                     |        |   |              |            |   | -   |                    | -         |
| Salaries and Wages                           | 20-130 | 1 | 160,000.00   | 158,000.00 |   | 158,000.00  | 157,930.45         | 69.55     |
| Other Expenses                               | 20-130 | 2 | 20,000.00    | 19,000.00  |   | 19,000.00   | 18,653.97          | 346.03    |
| Audit Services                               | 20-130 | 2 | 57,000.00    | 55,000.00  |   | 55,000.00   | 55,000.00          | -         |
|  |        |   |              |            |   | -   |                    | -         |
| Collection of Taxes                          |        |   |              |            |   | -   |                    | -         |
| Salaries and Wages                           | 20-145 | 1 | 108,000.00   | 105,000.00 |   | 105,000.00  | 104,665.84         | 334.16    |
| Other Expenses                               | 20-145 | 2 | 14,000.00    | 13,000.00  |   | 13,000.00   | 13,000.00          | -         |
|  |        |   |              |            |   | -   |                    | -         |
| Assessment of Taxes                          |        |   |              |            |   | -   |                    | -         |
| Salaries and Wages                           | 20-150 | 1 | 50,000.00    | 52,000.00  |   | 52,000.00   | 41,200.08          | 10,799.92 |
| Other Expenses                               | 20-150 | 2 | 35,800.00    | 36,700.00  |   | 36,700.00   | 36,248.64          | 451.36    |
|  |        |   |              |            |   | -   |                    | -         |
| Legal Services and Costs                     |        |   |              |            |   | -   |                    | -         |
| Salaries and Wages                           | 20-155 | 1 |              |            |   | -   |                    | -         |
| Other Expenses                               | 20-155 | 2 | 320,000.00   | 325,000.00 |   | 440,000.00  | 428,001.73         | 11,998.27 |
|  |        |   |              |            |   | -   |                    | -         |
| Grants Writer                                |        |   |              |            |   | -   |                    | -         |
| Other Expenses                               | 20-130 | 2 | 10,000.00    | 10,000.00  |   | -   |                    | -         |
|  |        |   |              |            |   | -   |                    | -         |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS                    | FCOA   |   | Appropriated |            |   |   | Expended 2025      |           |
|--|--------|---|--------------|------------|---|---|--------------------|-----------|
| (A) Operations - within "CAPS" - (continued) |        |   | for 2026     | for 2025   | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved  |
| Engineering Services and Costs               |        |   |              |            |   | -   |                    | -         |
| Other Expenses                               | 20-165 | 2 | 250,000.00   | 330,000.00 |   | 270,000.00  | 262,341.06         | 7,658.94  |
|  |        |   |              |            |   | -   |                    | -         |
| CODE ENFORCEMENT                             |        |   |              |            |   | -   |                    | -         |
| Code Enforcement Officer                     |        |   |              |            |   | -   |                    | -         |
| Salaries and Wages                           | 21-190 | 1 | 93,000.00    | 110,000.00 |   | 95,000.00   | 88,571.98          | 6,428.02  |
| Other Expenses                               | 21-190 | 2 | 8,500.00     | 8,500.00   |   | 8,500.00  | 8,338.69           | 161.31    |
| Other Expenses-Substandard Housing           | 21-190 | 2 | 9,000.00     | 9,000.00   |   | 1,000.00  |                    | 1,000.00  |
|  |        |   |              |            |   | -   |                    | -         |
| MUNICIPAL LAND USE LAW (NJSA 40A:55D-1)      |        |   |              |            |   | -   |                    | -         |
| Salaries and Wages                           | 21-180 | 1 | 25,000.00    | 27,500.00  |   | 18,500.00   | 14,666.67          | 3,833.33  |
| Other Expenses                               | 21-180 | 2 | 16,500.00    | 10,000.00  |   | 19,000.00   | 18,006.43          | 993.57    |
| Zoning-OE                                    | 21-180 | 2 | 3,000.00     | 3,000.00   |   | 3,000.00  | 2,695.03           | 304.97    |
| Master Plan                                  | 21-180 | 2 | 2,000.00     | 2,000.00   |   | 2,000.00  |                    | 2,000.00  |
|  |        |   |              |            |   | -   |                    | -         |
| INSURANCE                                    |        |   |              |            |   | -   |                    | -         |
| General Liability Insurance                  | 23-210 | 2 | 250,000.00   | 207,000.00 |   | 182,000.00  | 177,000.00         | 5,000.00  |
| General Liability-Flood Insurance            | 23-210 | 2 | 35,000.00    | 32,000.00  |   | 32,000.00   | 32,000.00          | -         |
| Workers Compensation Insurance               | 23-215 | 2 | 250,000.00   | 230,000.00 |   | 200,000.00  | 187,480.00         | 12,520.00 |
|  |        |   |              |            |   | -   |                    | -         |

### CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS                    | FCOA   |   | Appropriated |              |   |   | Expended 2025      |           |
|--|--------|---|--------------|--------------|---|---|--------------------|-----------|
| (A) Operations - within "CAPS" - (continued) |        |   | for 2026     | for 2025     | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved  |
| INSURANCE-CONTINUED                          |        |   |              |              |   | -   |                    | -         |
| Employee Group Insurance                     | 23-225 | 2 | 1,632,800.00 | 1,431,360.00 |   | 1,401,360.00                                      | 1,374,719.57       | 26,640.43 |
| Health Benefit Waiver                        | 23-225 | 1 | 35,000.00    | 50,000.00    |   | 50,000.00   | 29,166.20          | 20,833.80 |
|  |        |   |              |              |   | -   |                    | -         |
| PUBLIC SAFETY FUNCTIONS                      |        |   |              |              |   | -   |                    | -         |
| Fire   |        |   |              |              |   | -   |                    | -         |
| Other Expenses                               | 25-265 | 2 | 108,500.00   | 115,000.00   |   | 115,000.00  | 114,984.13         | 15.87     |
| Police                                       |        |   |              |              |   | -   |                    | -         |
| Salaries and Wages                           | 25-240 | 1 | 2,393,000.00 | 2,205,000.00 |   | 2,260,000.00                                      | 2,256,052.62       | 3,947.38  |
| Other Expenses                               | 25-240 | 2 | 166,250.00   | 219,300.00   |   | 219,300.00  | 219,218.26         | 81.74     |
| School Crossing Guards                       |        |   |              |              |   | -   |                    | -         |
| Salaries and Wages                           | 25-241 | 1 | 52,000.00    | 52,000.00    |   | 52,000.00   | 48,231.53          | 3,768.47  |
| Other Expenses                               | 25-241 | 2 | 2,100.00     | 2,000.00     |   | 2,000.00  | 870.26             | 1,129.74  |
|  |        |   |              |              |   | -   |                    | -         |
|  |        |   |              |              |   | -   |                    | -         |
|  |        |   |              |              |   | -   |                    | -         |
| Municipal Court                              |        |   |              |              |   | -   |                    | -         |
| Salaries and Wages                           | 43-490 | 1 | 118,000.00   | 110,000.00   |   | 110,000.00  | 110,000.00         | -         |
| Other Expenses                               | 43-490 | 2 | 24,000.00    | 20,600.00    |   | 20,600.00   | 17,458.18          | 3,141.82  |
|  |        |   |              |              |   | -   |                    | -         |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS                    | FCOA   |   | Appropriated |            |   |   | Expended 2025      |          |
|--|--------|---|--------------|------------|---|---|--------------------|----------|
| (A) Operations - within "CAPS" - (continued) |        |   | for 2026     | for 2025   | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved |
| First Aid Organization Contribution          | 25-260 | 2 | 39,000.00    | 37,400.00  |   | 37,400.00   | 37,391.10          | 8.90     |
| Emergency Management Services                |        |   |              |            |   | -   |                    | -        |
| Salaries and Wages                           | 25-252 | 1 | 8,000.00     | 8,000.00   |   | 8,000.00  | 7,716.11           | 283.89   |
| Other Expenses                               | 25-252 | 2 | 26,500.00    | 34,500.00  |   | 34,500.00   | 29,120.00          | 5,380.00 |
| Public Defender                              |        |   |              |            |   | -   |                    | -        |
| Salaries and Wages                           | 43-495 | 1 | 10,000.00    | 10,000.00  |   | 10,000.00   | 8,625.00           | 1,375.00 |
| Other Expenses                               | 43-495 | 2 | 500.00       | 1,000.00   |   | 1,000.00  |                    | 1,000.00 |
| Fire Hydrant Fees                            | 25-265 | 2 | 98,000.00    | 85,000.00  |   | 95,000.00   | 86,557.38          | 8,442.62 |
| Uniform Fire Safety Act                      |        |   |              |            |   | -   |                    | -        |
| Salaries and Wages                           | 25-265 | 1 | 65,000.00    | 48,000.00  |   | 60,000.00   | 59,354.46          | 645.54   |
| Other Expenses                               | 25-265 | 2 | 10,660.00    | 7,360.00   |   | 7,360.00  | 5,345.12           | 2,014.88 |
| Municipal Prosecutor                         |        |   |              |            |   | -   |                    | -        |
| Salaries and Wages                           | 25-275 | 1 | 18,000.00    | 18,000.00  |   | 18,000.00   | 15,240.00          | 2,760.00 |
| Other Expenses                               | 25-275 | 2 |              |            |   | -   |                    | -        |
| PUBLIC WORKS FUNCTION                        |        |   |              |            |   | -   |                    | -        |
| Road Repair and Maintenance:                 |        |   |              |            |   | -   |                    | -        |
| Salaries and Wages                           | 26-290 | 1 | 520,000.00   | 502,000.00 |   | 502,000.00  | 497,263.84         | 4,736.16 |
| Other Expenses                               | 26-290 | 2 | 89,000.00    | 87,500.00  |   | 87,500.00   | 79,207.81          | 8,292.19 |
|  |        |   |              |            |   | -   |                    | -        |
|  |        |   |              |            |   | -   |                    | -        |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS                    | FCOA   |   | Appropriated |            |   |   | Expended 2025      |          |
|--|--------|---|--------------|------------|---|---|--------------------|----------|
| (A) Operations - within "CAPS" - (continued) |        |   | for 2026     | for 2025   | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved |
| Snow Removal                                 |        |   |              |            |   | -   |                    | -        |
| Salaries and Wages                           | 26-290 | 1 | 35,000.00    | 16,000.00  |   | 16,000.00   | 16,000.00          | -        |
| Other Expenses                               | 26-290 | 2 | 36,000.00    | 30,000.00  |   | 30,000.00   | 23,133.94          | 6,866.06 |
| Sanitation                                   |        |   |              |            |   | -   |                    | -        |
| Salaries and Wages                           | 32-465 | 1 | 15,000.00    | 15,000.00  |   | 15,000.00   | 15,000.00          | -        |
| Other Expenses                               | 32-465 | 2 | 45,000.00    | 40,000.00  |   | 40,000.00   | 35,970.70          | 4,029.30 |
| Other Expenses-Contractual Services          | 32-465 | 2 | 635,000.00   | 535,095.00 |   | 535,095.00  | 535,094.60         | 0.40     |
| Mechanical Garage                            |        |   |              |            |   | -   |                    | -        |
| Salaries and Wages                           | 26-315 | 1 |              |            |   | -   |                    | -        |
| Other Expenses                               | 26-315 | 2 | 60,000.00    | 50,000.00  |   | 63,000.00   | 58,078.47          | 4,921.53 |
| Public Buildings                             |        |   |              |            |   | -   |                    | -        |
| Salaries and Wages                           | 26-300 | 1 | 32,000.00    | 32,000.00  |   | 30,000.00   | 26,999.00          | 3,001.00 |
| Other Expenses                               | 26-300 | 2 | 100,000.00   | 83,000.00  |   | 85,000.00   | 84,995.46          | 4.54     |
|  |        |   |              |            |   | -   |                    | -        |
| Shade Tree Commission                        |        |   |              |            |   | -   |                    | -        |
| Other Expenses                               | 26-300 | 2 | 1,000.00     | 1,000.00   |   | 1,000.00  |                    | 1,000.00 |
|  |        |   |              |            |   | -   |                    | -        |
| Condominium Services                         |        |   |              |            |   | -   |                    | -        |
| Other Expenses                               | 26-325 | 2 | 30,000.00    | 20,000.00  |   | 30,000.00   | 23,600.75          | 6,399.25 |
|  |        |   |              |            |   | -   |                    | -        |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS                          | FCOA   |   | Appropriated |           |   |   | Expended 2025      |          |
|--|--------|---|--------------|-----------|---|---|--------------------|----------|
| (A) Operations - within "CAPS" - (continued)       |        |   | for 2026     | for 2025  | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved |
| HEALTH AND HUMAN SERVICES                          |        |   |              |           |   | -   |                    | -        |
| Services of Monmouth County Regional Health        |        |   |              |           |   | -   |                    | -        |
| Commission Contract (RS 40:13)                     | 27-330 | 2 |              |           |   | -   |                    | -        |
|  |        |   |              |           |   | -   |                    | -        |
| Environmental Commission                           |        |   |              |           |   | -   |                    | -        |
| Other Expenses                                     | 27-335 | 2 | 500.00       | 500.00    |   | 500.00  |                    | 500.00   |
|  |        |   |              |           |   | -   |                    | -        |
| Animal Control                                     |        |   |              |           |   | -   |                    | -        |
| Other Expenses                                     | 27-340 | 2 | 19,000.00    | 18,000.00 |   | 18,000.00   | 17,214.46          | 785.54   |
|  |        |   |              |           |   | -   |                    | -        |
| Community-School Substance Safety and Health       | 27-365 | 2 | 3,000.00     | 3,000.00  |   | 3,000.00  | 3,000.00           | -        |
|  |        |   |              |           |   | -   |                    | -        |
| NJ Public Employees Occupational Safety and Health |        |   |              |           |   | -   |                    | -        |
| Other Expenses                                     | 27-330 | 2 | 1,000.00     | 4,000.00  |   | 4,000.00  |                    | 4,000.00 |
|  |        |   |              |           |   | -   |                    | -        |
| EMS/JFK Medical Services-Shared-Atlantic Highlands | 42-110 | 2 | 90,000.00    | 90,000.00 |   | 90,000.00   | 90,000.00          | -        |
|  |        |   |              |           |   | -   |                    | -        |
|  |        |   |              |           |   | -   |                    | -        |
|  |        |   |              |           |   | -   |                    | -        |
|  |        |   |              |           |   | -   |                    | -        |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS                            | FCOA   |   | Appropriated |            |   |   | Expended 2025      |          |
|--|--------|---|--------------|------------|---|---|--------------------|----------|
| (A) Operations - within "CAPS" - (continued)         |        |   | for 2026     | for 2025   | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved |
| PARK AND RECREATION FUNCTIONS                        |        |   |              |            |   | -   |                    | -        |
| Beachfront Maintenance                               |        |   |              |            |   | -   |                    | -        |
| Salaries and Wages                                   | 28-380 | 1 | 1,000.00     | 1,000.00   |   | 1,000.00  |                    | 1,000.00 |
| Other Expenses                                       | 28-380 | 2 | 10,500.00    | 10,500.00  |   | 10,500.00   | 9,280.00           | 1,220.00 |
| Parks and Playgrounds                                |        |   |              |            |   | -   |                    | -        |
| Other Expenses                                       | 28-375 | 2 | 13,000.00    | 13,000.00  |   | 13,000.00   | 12,999.56          | 0.44     |
|  |        |   |              |            |   | -   |                    | -        |
| Celebration of Public Events, Anniversary or Holiday |        |   |              |            |   | -   |                    | -        |
| Other Expenses                                       | 28-370 | 2 | 5,000.00     | 5,000.00   |   | 5,000.00  | 3,985.44           | 1,014.56 |
|  |        |   |              |            |   | -   |                    | -        |
| Community Center                                     |        |   |              |            |   | -   |                    | -        |
| Salaries and Wages                                   | 28-370 | 1 | 200,000.00   | 200,000.00 |   | 200,000.00  | 193,059.24         | 6,940.76 |
| Other Expenses                                       | 28-370 | 2 | 37,000.00    | 37,000.00  |   | 37,000.00   | 36,501.73          | 498.27   |
|  |        |   |              |            |   | -   |                    | -        |
|  |        |   |              |            |   | -   |                    | -        |
|  |        |   |              |            |   | -   |                    | -        |
|  |        |   |              |            |   | -   |                    | -        |
|  |        |   |              |            |   | -   |                    | -        |
|  |        |   |              |            |   | -   |                    | -        |
|  |        |   |              |            |   | -   |                    | -        |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS                    | FCOA   |   | Appropriated |            |   |   | Expended 2025      |           |
|--|--------|---|--------------|------------|---|---|--------------------|-----------|
| (A) Operations - within "CAPS" - (continued) |        |   | for 2026     | for 2025   | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved  |
|  |        |   |              |            |   | -   |                    | -         |
| Accumulated Sick Leave                       | 31-430 | 1 | 25,000.00    | 25,000.00  |   | 10,000.00   |                    | 10,000.00 |
|  |        |   |              |            |   | -   |                    | -         |
| UTILITY EXPENSES AND BULK PURCHASES          |        |   |              |            |   | -   |                    | -         |
| Electricity                                  | 31-430 | 2 | 74,000.00    | 70,000.00  |   | 70,000.00   | 70,000.00          | -         |
| Street Lighting                              | 31-435 | 2 | 60,000.00    | 60,000.00  |   | 60,000.00   | 52,132.91          | 7,867.09  |
| Telephone                                    | 31-440 | 2 | 60,000.00    | 50,000.00  |   | 55,000.00   | 54,809.22          | 190.78    |
| Water  | 31-445 | 2 | 17,000.00    | 20,000.00  |   | 20,000.00   | 12,993.12          | 7,006.88  |
| Natural Gas                                  | 31-446 | 2 | 35,000.00    | 25,000.00  |   | 30,000.00   | 27,239.92          | 2,760.08  |
| Telecommunication Costs                      | 31-450 | 2 | 62,000.00    | 55,000.00  |   | 60,000.00   | 59,325.44          | 674.56    |
| Gasoline and Diesel Fuel                     | 31-446 | 2 | 95,000.00    | 95,000.00  |   | 75,000.00   | 68,200.12          | 6,799.88  |
|  |        |   |              |            |   | -   |                    | -         |
|  |        |   |              |            |   | -   |                    | -         |
| LANDFILL/SOLID WASTE DISPOSAL COSTS          |        |   |              |            |   | -   |                    | -         |
| Monmouth County Reclamation Center           |        |   |              |            |   | -   |                    | -         |
| Other Expenses                               | 32-465 | 2 | 210,000.00   | 180,000.00 |   | 180,000.00  | 179,999.37         | 0.63      |
|  |        |   |              |            |   | -   |                    | -         |
|  |        |   |              |            |   | -   |                    | -         |
|  |        |   |              |            |   | -   |                    | -         |
|  |        |   |              |            |   | -   |                    | -         |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS                         | FCOA   |   | Appropriated |            |   |   | Expended 2025      |            |
|---|--------|---|--------------|------------|---|---|--------------------|------------|
| (A) Operations - within "CAPS" - (continued)      |        |   | for 2026     | for 2025   | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>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 | 225,000.00   | 215,000.00 |   | 213,000.00  | 209,003.93         | 3,996.07   |
| Other Expenses                                    | 22-195 | 2 | 61,000.00    | 21,000.00  |   | 21,000.00   | 20,303.13          | 696.87     |
|   |        |   |              |            |   | -   |                    | -          |
|   |        |   |              |            |   | -   |                    | -          |
|   |        |   |              |            |   | -   |                    | -          |
|   |        |   |              |            |   | -   |                    | -          |
|   |        |   |              |            |   | -   |                    | -          |
|   |        |   |              |            |   | -   |                    | -          |
|   |        |   |              |            |   | -   |                    | -          |
|   |        |   |              |            |   | -   |                    | -          |
|   |        |   |              |            |   | -   |                    | -          |
|   |        |   |              |            |   | -   |                    | -          |
|   |        |   |              |            |   | -   |                    | -          |
|   |        |   |              |            |   | -   |                    | -          |
|   |        |   |              |            |   | -   |                    | -          |
|   |        |   |              |            |   | -   |                    | -          |
|   |        |   |              |            |   | -   |                    | -          |
|   |        |   |              |            |   | -   |                    | -          |
|   |        |   |              |            |   | -   |                    | -          |





## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS                                    | FCOA   |   | Appropriated |              |   |   | Expended 2025      |            |
|--|--------|---|--------------|--------------|---|---|--------------------|------------|
| (A) Operations - within "CAPS" - (continued)                 |        |   | for 2026     | for 2025     | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved   |
| <b>UNCLASSIFIED:</b>   | XXXXXX |   | XXXXXXXXXX   | XXXXXXXXXX   | XXXXXXXXXX                                | XXXXXXXXXX  | XXXXXXXXXX         | XXXXXXXXXX |
|  |        |   |              |              |   | -   |                    | -          |
|  |        |   |              |              |   | -   |                    | -          |
|  |        |   |              |              |   | -   |                    | -          |
|  |        |   |              |              |   | -   |                    | -          |
|  |        |   |              |              |   | -   |                    | -          |
|  |        |   |              |              |   | -   |                    | -          |
|  |        |   |              |              |   | -   |                    | -          |
|  |        |   |              |              |   | -   |                    | -          |
|  |        |   |              |              |   | -   |                    | -          |
|  |        |   |              |              |   | -   |                    | -          |
|  |        |   |              |              |   | -   |                    | -          |
|  |        |   |              |              |   | -   |                    | -          |
|  |        |   |              |              |   | -   |                    | -          |
| <b>Total Operations {Item 8(A)} within "CAPS"</b>            | 34-199 |   | 9,870,110.00 | 9,240,815.00 | -   | 9,240,815.00                                      | 8,993,062.03       | 247,752.97 |
| <b>B. Contingent</b>   | 35-470 | 2 | 12,000.00    | 12,000.00    | XXXXXXXXXX                                | 12,000.00   | 11,964.15          | 35.85      |
| <b>Total Operations Including Contingent - within "CAPS"</b> | 34-201 |   | 9,882,110.00 | 9,252,815.00 | -   | 9,252,815.00                                      | 9,005,026.18       | 247,788.82 |
| <b>Detail:</b>   |        |   | XXXXXXXXXX   | XXXXXXXXXX   | XXXXXXXXXX                                | XXXXXXXXXX  | XXXXXXXXXX         | XXXXXXXXXX |
| <b>Salaries &amp; Wages</b>                                  | 34-201 | 1 | 4,530,000.00 | 4,297,500.00 | -   | 4,298,500.00                                      | 4,210,458.58       | 88,041.42  |
| <b>Other Expenses (Including Contingent)</b>                 | 34-201 | 2 | 5,352,110.00 | 4,955,315.00 | -   | 4,954,315.00                                      | 4,794,567.60       | 159,747.40 |



## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS  | FCOA   |  | Appropriated |            |   |   | Expended 2025      |            |
|--|--------|--|--------------|------------|---|---|--------------------|------------|
|  |        |  | for 2026     | for 2025   | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved   |
| (E) Deferred Charges and Statutory Expenditures -<br>Municipal within "CAPS" | XXXXXX |  | XXXXXXXXXX   | XXXXXXXXXX | XXXXXXXXXX                                | XXXXXXXXXX  | XXXXXXXXXX         | XXXXXXXXXX |
| (1) DEFERRED CHARGES   | XXXXXX |  | XXXXXXXXXX   | XXXXXXXXXX | XXXXXXXXXX                                | XXXXXXXXXX  | XXXXXXXXXX         | XXXXXXXXXX |
|  |        |  |              |            | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |
|  |        |  |              |            | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |
|  |        |  |              |            | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |
|  |        |  |              |            | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |
|  |        |  |              |            | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |
|  |        |  |              |            | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |
|  |        |  |              |            | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |
|  |        |  |              |            | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |
|  |        |  |              |            | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |
|  |        |  |              |            | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |
|  |        |  |              |            | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |
|  |        |  |              |            | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |
|  |        |  |              |            | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |
|  |        |  |              |            | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |
|  |        |  |              |            | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |
|  |        |  |              |            | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |
|  |        |  |              |            | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS  | FCOA          |  | Appropriated  |               |   |   | Expended 2025      |            |
|--|---------------|--|---------------|---------------|---|---|--------------------|------------|
|  |               |  | for 2026      | for 2025      | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved   |
| <b>(E) Deferred Charges and Statutory Expenditures -<br/>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        |  | 194,047.00    | 181,496.00    |   | 181,496.00  | 181,496.00         | -          |
| Social Security System (O.A.S.I.)  | 36-472        |  | 240,000.00    | 225,000.00    |   | 225,000.00  | 221,161.85         | 3,838.15   |
| Consolidated Police & Fireman's Pension Fund   | 36-474        |  |               |               |   | -   |                    | -          |
| Police and Firemen's Retirement System of NJ   | 36-475        |  | 587,500.00    | 575,523.00    |   | 575,523.00  | 575,523.00         | -          |
| Unemployment Compensation Insurance<br>(N.J.S.A. 43:21-3 et seq.)                                  | 23-225        |  |               |               |   | -   |                    | -          |
|  |               |  |               |               |   | -   |                    | -          |
|  |               |  |               |               |   | -   |                    | -          |
|  |               |  |               |               |   | -   |                    | -          |
| Defined Contribution Retirement Program (DCRP)   | 36-477        |  | 1,500.00      | 1,000.00      |   | 1,000.00  | 1,000.00           | -          |
|  |               |  |               |               |   | -   |                    | -          |
| <b>Total Deferred Charges and Statutory Expenditures -<br/>Municipal within "CAPS"</b>             | <b>34-209</b> |  | 1,023,047.00  | 983,019.00    | -   | 983,019.00  | 979,180.85         | 3,838.15   |
|  |               |  |               |               |   |   |                    |            |
| <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<br/>Purposes within "CAPS"</b>                 | <b>34-299</b> |  | 10,905,157.00 | 10,235,834.00 | -   | 10,235,834.00                                     | 9,984,207.03       | 251,626.97 |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS             | FCOA   |   | Appropriated |            |   |   | Expended 2025      |           |
|---------------------------------------|--------|---|--------------|------------|---|---|--------------------|-----------|
| (A) Operations - Excluded from "CAPS" |        |   | for 2026     | for 2025   | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved  |
|                                       |        |   |              |            |   | -   |                    | -         |
| Length of Service Award Program       | 43-490 | 2 | 55,000.00    | 63,000.00  |   | 63,000.00   | 50,600.00          | 12,400.00 |
|                                       | 31-446 | 2 |              |            |   | -   |                    | -         |
|                                       | 36-471 | 2 |              |            |   | -   |                    | -         |
|                                       | 36-475 | 2 |              |            |   | -   |                    | -         |
| Stormwater Management                 | 20-150 | 2 | 45,000.00    | 40,000.00  |   | 40,000.00   | 39,999.47          | 0.53      |
| Workers Compensation Insurance        | 23-215 | 2 |              |            |   | -   |                    | -         |
| Recycling Tax (NJSA 13:1E-96.5)       | 25-251 | 2 | 500.00       | 1,000.00   |   | 1,000.00  | 2.37               | 997.63    |
| Employee Group Insurance              | 23-215 | 2 | 477,200.00   | 168,640.00 |   | 168,640.00  | 168,640.00         | -         |
| General Liability Insurance           | 23-210 | 2 |              | 58,000.00  |   | 58,000.00   | 58,000.00          | -         |
| Sanitation-OE                         | 32-465 | 2 |              | 69,905.00  |   | 69,905.00   | 69,905.00          | -         |
|                                       |        |   |              |            |   | -   |                    | -         |
|                                       |        |   |              |            |   | -   |                    | -         |
|                                       |        |   |              |            |   | -   |                    | -         |
|                                       |        |   |              |            |   | -   |                    | -         |
|                                       |        |   |              |            |   | -   |                    | -         |
|                                       |        |   |              |            |   | -   |                    | -         |
|                                       |        |   |              |            |   | -   |                    | -         |
|                                       |        |   |              |            |   | -   |                    | -         |
|                                       |        |   |              |            |   | -   |                    | -         |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS                            | FCOA          |  | Appropriated |            |   |   | Expended 2025      |           |
|--|---------------|--|--------------|------------|---|---|--------------------|-----------|
| (A) Operations - Excluded from "CAPS"                |               |  | for 2026     | for 2025   | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved  |
|  |               |  |              |            |   | -   |                    | -         |
|  |               |  |              |            |   | -   |                    | -         |
|  |               |  |              |            |   | -   |                    | -         |
|  |               |  |              |            |   | -   |                    | -         |
|  |               |  |              |            |   | -   |                    | -         |
|  |               |  |              |            |   | -   |                    | -         |
|  |               |  |              |            |   | -   |                    | -         |
|  |               |  |              |            |   | -   |                    | -         |
|  |               |  |              |            |   | -   |                    | -         |
|  |               |  |              |            |   | -   |                    | -         |
|  |               |  |              |            |   | -   |                    | -         |
|  |               |  |              |            |   | -   |                    | -         |
|  |               |  |              |            |   | -   |                    | -         |
|  |               |  |              |            |   | -   |                    | -         |
|  |               |  |              |            |   | -   |                    | -         |
|  |               |  |              |            |   | -   |                    | -         |
|  |               |  |              |            |   | -   |                    | -         |
| <b>Total Other Operations - Excluded from "CAPS"</b> | <b>34-300</b> |  | 577,700.00   | 400,545.00 | -   | 400,545.00  | 387,146.84         | 13,398.16 |

## CURRENT FUND - APPROPRIATIONS

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

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS                        | FCOA   |   | Appropriated |            |   |   | Expended 2025      |            |
|--|--------|---|--------------|------------|---|---|--------------------|------------|
| (A) Operations - Excluded from "CAPS"            |        |   | for 2026     | for 2025   | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved   |
| <b>Shared Service Agreements</b>                 | xxxxxx |   | xxxxxxxxxx   | xxxxxxxxxx | xxxxxxxxxx                                | xxxxxxxxxx  | xxxxxxxxxx         | xxxxxxxxxx |
| Atlantic Highlands-Maintenance of Motor Vehicles | 42-105 | 2 |              |            |   | -   |                    | -          |
| Sea Bright-Municipal Court                       | 42-106 | 2 | 50,000.00    | 50,000.00  |   | 50,000.00   | 22,430.08          | 27,569.92  |
| SeaBright- Life Guards                           | 42-107 | 2 | 62,000.00    | 45,000.00  |   | 45,000.00   | 45,000.00          | -          |
|  | 42-108 | 2 |              |            |   | -   |                    | -          |
| Monmouth County-Dispatch                         | 42-109 | 2 | 108,000.00   | 105,000.00 |   | 105,000.00  | 101,479.00         | 3,521.00   |
| EMS/JFK Medical Services                         | 42-110 | 2 | 90,000.00    | 90,000.00  |   | 90,000.00   | 90,000.00          | -          |
|  |        |   |              |            |   | -   |                    | -          |
| Holmdel-Construction Official                    | 42-104 | 2 | 15,000.00    |            |   | -   |                    | -          |
|  |        |   |              |            |   | -   |                    | -          |
|  |        |   |              |            |   | -   |                    | -          |
|  |        |   |              |            |   | -   |                    | -          |
|  |        |   |              |            |   | -   |                    | -          |
|  |        |   |              |            |   | -   |                    | -          |
|  |        |   |              |            |   | -   |                    | -          |
|  |        |   |              |            |   | -   |                    | -          |
|  |        |   |              |            |   | -   |                    | -          |
|  |        |   |              |            |   | -   |                    | -          |
|  |        |   |              |            |   | -   |                    | -          |
|  |        |   |              |            |   | -   |                    | -          |



## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS                            | FCOA          |  | Appropriated |            |   |   | Expended 2025      |            |
|--|---------------|--|--------------|------------|---|---|--------------------|------------|
| (A) Operations - Excluded from "CAPS"                |               |  | for 2026     | for 2025   | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved   |
| <b>Shared Service Agreements</b>                     | XXXXXX        |  | XXXXXXXXXX   | XXXXXXXXXX | XXXXXXXXXX                                | XXXXXXXXXX  | XXXXXXXXXX         | XXXXXXXXXX |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
| <b>Total Interlocal Municipal Service Agreements</b> | <b>42-999</b> |  | 325,000.00   | 290,000.00 | -   | 290,000.00  | 258,909.08         | 31,090.92  |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS  | FCOA          |  | Appropriated |            |   |   | Expended 2025      |            |
|--|---------------|--|--------------|------------|---|---|--------------------|------------|
| (A) Operations - Excluded from "CAPS"  |               |  | for 2026     | for 2025   | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved   |
| Additional Appropriations Offset by<br>Revenues (N.J.S.A. 40A:4-45.3h)               | XXXXXX        |  | XXXXXXXXXX   | XXXXXXXXXX | XXXXXXXXXX                                | XXXXXXXXXX  | XXXXXXXXXX         | XXXXXXXXXX |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
|  |               |  |              |            |   | -   |                    | -          |
| <b>Total Additional Appropriations Offset<br/>by Revenues (N.J.S.A. 40A:4-45.3h)</b> | <b>34-303</b> |  | -            | -          | -   | -   | -                  | -          |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS                             | FCOA   |   | Appropriated |           |   |   | Expended 2025      |           |
|---|--------|---|--------------|-----------|---|---|--------------------|-----------|
| (A) Operations - Excluded from "CAPS"                 |        |   | for 2026     | for 2025  | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved  |
| <b>Public and Private Programs Offset by Revenues</b> |        |   |              |           |   |   |                    |           |
| Matching Funds for Grants                             | 41-899 |   | 15,000.00    | 15,000.00 |   | 15,000.00   | 4,630.00           | 10,370.00 |
| Municipal Alliance on Alcoholism and Drug Abuse       |        |   |              |           |   | -   | -                  | -         |
| County Share  | 40-501 | 2 |              | 13,890.00 |   | 13,890.00   | 13,890.00          | -         |
| Municipal Share                                       | 40-501 | 2 |              | 4,630.00  |   | 4,630.00  | 4,630.00           | -         |
| Alliance Program Donations                            | 40-501 | 2 |              |           |   | -   | -                  | -         |
| Alcohol Education-Reserved                            | 40-502 | 2 | 4,539.31     | 5,271.10  |   | 5,271.10  | 5,271.10           | -         |
| Body Armor Grant                                      | 40-503 | 2 |              | 1,573.95  |   | 1,573.95  | 1,573.95           | -         |
| Clean Communities-Reserved                            | 40-504 | 2 | 15,614.58    | 15,743.41 |   | 15,743.41   | 15,743.41          | -         |
| Local Education Grant                                 | 40-505 | 2 |              | 75,000.00 |   | 75,000.00   | 75,000.00          | -         |
| Drunk Driving Enforcement Grant-Reserved              | 40-506 | 2 | 840.00       | 770.00    |   | 770.00  | 770.00             | -         |
| Recycling Tonnage Grant-Reserved                      | 40-517 | 2 | 1,585.28     | 2,006.35  |   | 2,006.35  | 2,006.35           | -         |
| Highway Safety Grant                                  | 40-519 | 2 | 19,600.00    |           |   | -   | -                  | -         |
|   |        |   |              |           |   | -   | -                  | -         |
|   |        |   |              |           |   | -   | -                  | -         |
|   |        |   |              |           |   | -   | -                  | -         |
|   |        |   |              |           |   | -   | -                  | -         |
|   |        |   |              |           |   | -   | -                  | -         |



## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS                                   | FCOA          |   | Appropriated |            |   |   | Expended 2025      |            |
|---|---------------|---|--------------|------------|---|---|--------------------|------------|
| (A) Operations - Excluded from "CAPS" (continued)           |               |   | for 2026     | for 2025   | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved   |
| Public and Private Programs Offset by Revenues (cont)       | XXXXXX        |   | XXXXXXXXXX   | XXXXXXXXXX | XXXXXXXXXX                                | XXXXXXXXXX  | XXXXXXXXXX         | XXXXXXXXXX |
|   |               |   |              |            |   | -   | -                  | -          |
|   |               |   |              |            |   | -   | -                  | -          |
|   |               |   |              |            |   | -   | -                  | -          |
|   |               |   |              |            |   | -   | -                  | -          |
|   |               |   |              |            |   | -   | -                  | -          |
|   |               |   |              |            |   | -   | -                  | -          |
|   |               |   |              |            |   | -   | -                  | -          |
|   |               |   |              |            |   | -   | -                  | -          |
|   |               |   |              |            |   | -   | -                  | -          |
|   |               |   |              |            |   | -   | -                  | -          |
|   |               |   |              |            |   | -   | -                  | -          |
|   |               |   |              |            |   | -   | -                  | -          |
| <b>Total Public and Private Programs Offset by Revenues</b> | <b>40-999</b> |   | 57,179.17    | 238,404.81 | -   | 238,404.81  | 228,034.81         | 10,370.00  |
| <b>Total Operations - Excluded from "CAPS"</b>              | <b>34-305</b> |   | 959,879.17   | 928,949.81 | -   | 928,949.81  | 874,090.73         | 54,859.08  |
| <b>Detail:</b>  |               |   |              |            |   |   |                    |            |
| Salaries & Wages  | 34-305        | 1 | -            | -          | -   | -   | -                  | -          |
| Other Expenses  | 34-305        | 2 | 944,879.17   | 913,949.81 | -   | 913,949.81  | 869,460.73         | 44,489.08  |



## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS                              | FCOA   |  | Appropriated |            |   |   | Expended 2025      |            |
|--|--------|--|--------------|------------|---|---|--------------------|------------|
| (C) Capital Improvements - Excluded from "CAPS"        |        |  | for 2026     | for 2025   | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved   |
|  |        |  |              |            |   | -   |                    | -          |
|  |        |  |              |            |   | -   |                    | -          |
|  |        |  |              |            |   | -   |                    | -          |
|  |        |  |              |            |   | -   |                    | -          |
|  |        |  |              |            |   | -   |                    | -          |
|  |        |  |              |            |   | -   |                    | -          |
| <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 |  |              |            |   | -   |                    | -          |
|  |        |  |              |            |   | -   |                    | -          |
|  |        |  |              |            |   | -   |                    | -          |
|  |        |  |              |            |   | -   |                    | -          |
|  |        |  |              |            |   | -   |                    | -          |
|  |        |  |              |            |   | -   |                    | -          |
|  |        |  |              |            |   | -   |                    | -          |
|  |        |  |              |            |   | -   |                    | -          |
|  |        |  |              |            |   | -   |                    | -          |
|  |        |  |              |            |   | -   |                    | -          |
|  |        |  |              |            |   | -   |                    | -          |
| <b>Total Capital Improvements Excluded from "CAPS"</b> | 44-999 |  | 200,000.00   | 250,000.00 | -   | 250,000.00  | 244,166.53         | 5,833.47   |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS                            | FCOA   |  | Appropriated |            |   |   | Expended 2025      |            |
|--|--------|--|--------------|------------|---|---|--------------------|------------|
| (D) Municipal Debt Service - Excluded from "CAPS"    |        |  | for 2026     | for 2025   | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved   |
| Payment of Bond Principal                            | 45-920 |  | 460,000.00   | 590,000.00 |   | 590,000.00  | 590,000.00         | XXXXXXXXXX |
| Payment of Bond Anticipation Notes and Capital Notes | 45-925 |  | 1,060,000.00 | 930,000.00 |   | 930,000.00  | 930,000.00         | XXXXXXXXXX |
| Interest on Bonds                                    | 45-930 |  | 281,500.00   | 310,000.00 |   | 310,000.00  | 309,999.55         | XXXXXXXXXX |
| Interest on Notes                                    | 45-935 |  | 552,000.00   | 435,400.00 |   | 435,400.00  | 435,400.00         | XXXXXXXXXX |
| <b>Green Trust Loan Program:</b>                     | XXXXXX |  | XXXXXXXXXX   | XXXXXXXXXX | XXXXXXXXXX                                | XXXXXXXXXX  | XXXXXXXXXX         | XXXXXXXXXX |
| Loan Principal-DBIZ                                  | 45-940 |  | 35,000.00    | 35,000.00  |   | 35,000.00   | 35,000.00          | XXXXXXXXXX |
|  |        |  |              |            |   | -   |                    | XXXXXXXXXX |
| Capital Lease Obligations                            | 45-941 |  |              |            |   | -   |                    | XXXXXXXXXX |
| Principal  | 45-941 |  |              |            |   | -   |                    | XXXXXXXXXX |
| Interest   | 45-941 |  |              |            |   | -   |                    | XXXXXXXXXX |
|  |        |  |              |            |   | -   |                    | XXXXXXXXXX |
|  |        |  |              |            |   | -   |                    | XXXXXXXXXX |
|  |        |  |              |            |   | -   |                    | XXXXXXXXXX |
|  |        |  |              |            |   | -   |                    | XXXXXXXXXX |
|  |        |  |              |            |   | -   |                    | XXXXXXXXXX |
|  |        |  |              |            |   | -   |                    | XXXXXXXXXX |
|  |        |  |              |            |   | -   |                    | XXXXXXXXXX |
|  |        |  |              |            |   | -   |                    | XXXXXXXXXX |
|  |        |  |              |            |   | -   |                    | XXXXXXXXXX |
|  |        |  |              |            |   | -   |                    | XXXXXXXXXX |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS                                 | FCOA          |  | Appropriated |              |   |   | Expended 2025      |            |
|---|---------------|--|--------------|--------------|---|---|--------------------|------------|
| (D) Municipal Debt Service - Excluded from "CAPS" (cont.) |               |  | for 2026     | for 2025     | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved   |
|   |               |  |              |              |   | -   |                    | XXXXXXXXXX |
|   |               |  |              |              |   | -   |                    | XXXXXXXXXX |
|   |               |  |              |              |   | -   |                    | XXXXXXXXXX |
|   |               |  |              |              |   | -   |                    | XXXXXXXXXX |
|   |               |  |              |              |   | -   |                    | XXXXXXXXXX |
|   |               |  |              |              |   | -   |                    | XXXXXXXXXX |
|   |               |  |              |              |   | -   |                    | XXXXXXXXXX |
|   |               |  |              |              |   | -   |                    | XXXXXXXXXX |
|   |               |  |              |              |   | -   |                    | XXXXXXXXXX |
|   |               |  |              |              |   | -   |                    | XXXXXXXXXX |
|   |               |  |              |              |   | -   |                    | XXXXXXXXXX |
|   |               |  |              |              |   | -   |                    | XXXXXXXXXX |
|   |               |  |              |              |   | -   |                    | XXXXXXXXXX |
|   |               |  |              |              |   | -   |                    | XXXXXXXXXX |
|   |               |  |              |              |   | -   |                    | XXXXXXXXXX |
|   |               |  |              |              |   | -   |                    | XXXXXXXXXX |
|   |               |  |              |              |   | -   |                    | XXXXXXXXXX |
|   |               |  |              |              |   | -   |                    | XXXXXXXXXX |
|   |               |  |              |              |   | -   |                    | XXXXXXXXXX |
|   |               |  |              |              |   | -   |                    | XXXXXXXXXX |
| <b>Total Municipal Debt Service Excluded from "CAPS"</b>  | <b>45-999</b> |  | 2,388,500.00 | 2,300,400.00 | -   | 2,300,400.00                                      | 2,300,399.55       | XXXXXXXXXX |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS  | FCOA   |  | Appropriated |              |   |   | Expended 2025      |            |
|--|--------|--|--------------|--------------|---|---|--------------------|------------|
| (E) Deferred Charges - Municipal - Excluded from "CAPS"                                    |        |  | for 2026     | for 2025     | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved   |
| <b>(1) DEFERRED CHARGES:</b>   | XXXXXX |  | XXXXXXXXXX   | XXXXXXXXXX   | XXXXXXXXXX                                | XXXXXXXXXX  | XXXXXXXXXX         | XXXXXXXXXX |
| Emergency Authorizations   | 46-870 |  |              |              | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |
| Special Emergency Authorization -<br>5 Years (N.J.S.A. 40A:4-55)                           | 46-875 |  |              |              | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |
| Special Emergency Authorization -<br>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 |
| <b>Total Deferred Charges - Municipal -<br/>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<br/>Use of Local Schools (N.J.S.A. 40:48-</b> | 29-405 |  |              |              | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |
|  |        |  |              |              | XXXXXXXXXX                                |   |                    | XXXXXXXXXX |
| <b>(G) With Prior Consent of Local Finance Board:<br/>Cash Deficit of Preceding Year</b>   | 46-885 |  |              |              | XXXXXXXXXX                                | -   |                    | XXXXXXXXXX |
|  |        |  |              |              | XXXXXXXXXX                                |   |                    | XXXXXXXXXX |
| <b>(H-2) Total General Appropriations for<br/>Municipal Purposes Excluded from</b>         | 34-309 |  | 3,548,379.17 | 3,479,349.81 | -   | 3,479,349.81                                      | 3,418,656.81       | 60,692.55  |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS   | FCOA   |  | Appropriated  |               |   |   | Expended 2025      |            |
|---|--------|--|---------------|---------------|---|---|--------------------|------------|
|   |        |  | for 2026      | for 2025      | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved   |
| For Local District School Purposes -<br>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<br/>Service - Excluded from "CAPS"</b>    | 48-999 |  | -             | -             | -   | -   | -                  | XXXXXXXXXX |
| <b>Deferred Charges and Statutory<br/>(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<br>Equipment N.J.S.A. 18A:22-20             | 29-407 |  |               |               |   | -   |                    | XXXXXXXXXX |
| Total Deferred Charges and Statutory<br>Expenditures - Local School -             | 29-409 |  | -             | -             | -   | -   | -                  | XXXXXXXXXX |
| <b>District School Purposes {Items (I) and (J) -<br/>(K) Excluded from "CAPS"</b> | 29-410 |  | -             | -             | -   | -   | -                  | XXXXXXXXXX |
| <b>(O) Total General Appropriations - Excluded from "CAPS"</b>                    | 34-399 |  | 3,548,379.17  | 3,479,349.81  | -   | 3,479,349.81                                      | 3,418,656.81       | 60,692.55  |
|   |        |  |               |               |   |   |                    |            |
| <b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>                  | 34-400 |  | 14,453,536.17 | 13,715,183.81 | -   | 13,715,183.81                                     | 13,402,863.84      | 312,319.52 |
| <b>(M) Reserve for Uncollected Taxes</b>  | 50-899 |  | 1,100,000.00  | 1,100,000.00  | XXXXXXXXXX                                | 1,100,000.00                                      | 1,100,000.00       | XXXXXXXXXX |
| <b>9. Total General Appropriations</b>  | 34-499 |  | 15,553,536.17 | 14,815,183.81 | -   | 14,815,183.81                                     | 14,502,863.84      | 312,319.52 |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br><br>Summary of Appropriations          | FCOA   | Appropriated  |               |   |   | Expended 2025      |            |
|---|--------|---------------|---------------|---|---|--------------------|------------|
|   |        | for 2026      | for 2025      | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved   |
| <b>(H-1) Total General Appropriations for</b>                       | 34-299 | 10,905,157.00 | 10,235,834.00 | -   | 10,235,834.00                                     | 9,984,207.03       | 251,626.97 |
| Municipal Purposes within "CAPS"                                    | XXXXXX |               |               |   |   |                    |            |
| <b>(A) Operations - Excluded from "CAPS"</b>                        | XXXXXX | XXXXXXXXXX    | XXXXXXXXXX    | XXXXXXXXXX                                | XXXXXXXXXX  | XXXXXXXXXX         | XXXXXXXXXX |
| Other Operations  | 34-300 | 577,700.00    | 400,545.00    | -   | 400,545.00  | 387,146.84         | 13,398.16  |
| Uniform Construction Code   | 22-999 | -             | -             | -   | -   | -                  | -          |
| Shared Service Agreements   | 42-999 | 325,000.00    | 290,000.00    | -   | 290,000.00  | 258,909.08         | 31,090.92  |
| Additional Appropriations Offset by Revenues                        | 34-303 | -             | -             | -   | -   | -                  | -          |
| Public & Private Programs Offset by Revenues                        | 40-999 | 57,179.17     | 238,404.81    | -   | 238,404.81  | 228,034.81         | 10,370.00  |
| <b>Total Operations Excluded from "CAPS"</b>                        | 34-305 | 959,879.17    | 928,949.81    | -   | 928,949.81  | 874,090.73         | 54,859.08  |
| <b>(C) Capital Improvements</b>                                     | 44-999 | 200,000.00    | 250,000.00    | -   | 250,000.00  | 244,166.53         | 5,833.47   |
| <b>(D) Municipal Debt Service</b>                                   | 45-999 | 2,388,500.00  | 2,300,400.00  | -   | 2,300,400.00                                      | 2,300,399.55       | 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 | -             | -             | XXXXXXXXXX                                | -   | -                  | XXXXXXXXXX |
| <b>(M) Reserve for Uncollected Taxes</b>                            | 50-899 | 1,100,000.00  | 1,100,000.00  | XXXXXXXXXX                                | 1,100,000.00                                      | 1,100,000.00       | XXXXXXXXXX |
| <b>Total General Appropriations</b>                                 | 34-499 | 15,553,536.17 | 14,815,183.81 | -   | 14,815,183.81                                     | 14,502,863.84      | 312,319.52 |

## DEDICATED SEWER UTILITY BUDGET

| 10. DEDICATED REVENUES FROM SEWER UTILITY   | FCOA          | Anticipated  |              | Realized in  |
|---|---------------|--------------|--------------|--------------|
|   |               | 2026         | 2025         | Cash in 2025 |
| Operating Surplus Anticipated   | 08-501        | 200,000.00   | 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>  | <b>08-500</b> | 200,000.00   | 200,000.00   | 200,000.00   |
| Rents   | 08-503        | 1,675,000.00 | 1,660,000.00 | 1,708,058.40 |
| Miscellaneous   | 08-505        |              |              |              |
| Interest on Delinquent Payments   | 08-507        | 10,000.00    | 15,000.00    | 13,994.45    |
| Interest on Investments   | 08-508        | 50,000.00    | 25,000.00    | 107,529.97   |
| Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services | XXXXXX        | XXXXXXXXXX   | XXXXXXXXXX   | XXXXXXXXXX   |
| Deficit (General Budget)  | 08-549        |              |              |              |
| <b>Total Sewer Utility Revenues</b>   | <b>08-599</b> | 1,935,000.00 | 1,900,000.00 | 2,029,582.82 |

## DEDICATED SEWER UTILITY BUDGET - (continued)

| 11. APPROPRIATIONS FOR SEWER UTILITY | FCOA   | Appropriated |              |   |   | Expended 2025      |            |
|--------------------------------------|--------|--------------|--------------|---|---|--------------------|------------|
|                                      |        | for 2026     | for 2025     | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved   |
| <b>Operating:</b>                    | XXXXXX | XXXXXXXXXX   | XXXXXXXXXX   | XXXXXXXXXX                                | XXXXXXXXXX  | XXXXXXXXXX         | XXXXXXXXXX |
| Salaries & Wages                     | 55-501 | 125,000.00   | 125,000.00   |   | 125,000.00  | 87,948.11          | 37,051.89  |
| Other Expenses                       | 55-502 | 1,294,953.46 | 1,222,159.30 |   | 1,222,159.30                                      | 1,222,077.06       | 82.24      |
|                                      |        |              |              |   | -   |                    | -          |
| Group Insurance                      | 55-503 | 35,000.00    | 30,000.00    |   | 30,000.00   | 30,000.00          | -          |
| Insurance Other                      | 55-504 | 35,000.00    | 30,000.00    |   | 30,000.00   | 30,000.00          | -          |
| W/C Insurance                        | 55-505 | 30,000.00    | 25,000.00    |   | 25,000.00   | 25,000.00          | -          |
|                                      |        |              |              |   | -   |                    | -          |
|                                      |        |              |              |   | -   |                    | -          |
|                                      |        |              |              |   | -   |                    | -          |
|                                      |        |              |              |   | -   |                    | -          |
|                                      |        |              |              |   | -   |                    | -          |
|                                      |        |              |              |   | -   |                    | -          |
|                                      |        |              |              |   | -   |                    | -          |
|                                      |        |              |              |   | -   |                    | -          |
|                                      |        |              |              |   | -   |                    | -          |
|                                      |        |              |              |   | -   |                    | -          |
|                                      |        |              |              |   | -   |                    | -          |
|                                      |        |              |              |   | -   |                    | -          |



## DEDICATED SEWER UTILITY BUDGET - (continued)

| 11. APPROPRIATIONS FOR SEWER UTILITY               | FCOA   | Appropriated |            |   |   | Expended 2025      |            |
|--|--------|--------------|------------|---|---|--------------------|------------|
|  |        | for 2026     | for 2025   | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>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 | 50,000.00    | 100,000.00 | XXXXXXXXXX                                | 100,000.00  | 100,000.00         | -          |
| Capital Outlay                                     | 55-512 |              |            |   | -   |                    | -          |
|  |        |              |            |   | -   |                    | -          |
|  |        |              |            |   | -   |                    | -          |
| <b>Debt Service:</b>                               | XXXXXX | XXXXXXXXXX   | XXXXXXXXXX | XXXXXXXXXX                                | XXXXXXXXXX  | XXXXXXXXXX         | XXXXXXXXXX |
| Payment on Bond Principal                          | 55-520 | 194,000.00   | 192,000.00 |   | 192,000.00  | 192,000.00         | XXXXXXXXXX |
| Payment on Bond Anticipation Notes & Capital Notes | 55-521 |              |            |   | -   |                    | XXXXXXXXXX |
| Interest on Bonds                                  | 55-522 | 58,334.99    | 67,716.65  |   | 67,716.65   | 67,716.65          | XXXXXXXXXX |
| Interest on Notes                                  | 55-523 |              |            |   | -   |                    | XXXXXXXXXX |
| NJEIT Loan Principal                               | 55-524 | 87,267.79    | 82,267.79  |   | 82,267.79   | 82,267.79          | XXXXXXXXXX |
| NJEIT Loan Interest                                | 55-525 | 5,943.76     | 6,356.26   |   | 6,356.26  | 6,356.26           | XXXXXXXXXX |
|  |        |              |            |   | -   |                    | XXXXXXXXXX |

## DEDICATED SEWER UTILITY BUDGET - (continued)

| 11. APPROPRIATIONS FOR SEWER UTILITY                            | FCOA   | Appropriated |              |   |   | Expended 2025      |            |
|---|--------|--------------|--------------|---|---|--------------------|------------|
|   |        | for 2026     | for 2025     | for 2025 By<br>Emergency<br>Appropriation | Total for 2025<br>As Modified By<br>All Transfers | Paid or<br>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 | 7,500.00     | 7,500.00     |   | 7,500.00  | 7,500.00           | -          |
| Social Security System (O.A.S.I.)                               | 55-541 | 12,000.00    | 12,000.00    |   | 12,000.00   | 5,093.93           | 6,906.07   |
| Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.) | 55-542 |              |              |   | -   |                    | -          |
|   |        |              |              |   | -   |                    | -          |
|   |        |              |              |   | -   |                    | -          |
|   |        |              |              |   | -   |                    | -          |
| <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 SEWER UTILITY APPROPRIATIONS</b>                       | 55-599 | 1,935,000.00 | 1,900,000.00 | -   | 1,900,000.00                                      | 1,855,959.80       | 44,040.20  |

### DEDICATED ASSESSMENT BUDGET

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

### DEDICATED ASSESSMENT BUDGET UTILITY

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

## DEDICATED ASSESSMENT BUDGET UTILITY

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

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2026 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: \_\_\_\_\_  
 Recreation Fees; Parking Offenses Adjudication Act; Law Enforcement Trust-Forfeitures; Accumulated Absence Liability; Outside Employment of Off-Duty Police Officer;  
 Police Explorer Post#1900 Program Donations; Construction and Maintenance of a Library Donation; Kavookjian Field Restorations Donations;  
 Open Space Recreation Farmland and Historic Preservation Trust Fund; Hurricane Sandy-Relief for Borough Employees from Donations  
 Housing and Community Development Act, Developers Escrow, Recycling Programs, Municipal Public Defender, Accumulated Abscences, Hurricane Sandy, Skate park Improvement Donations

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

## APPENDIX TO BUDGET STATEMENT

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

#### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025

| ASSETS  |                     |
|---|---------------------|
| Cash and Investments  | 7,210,941.62        |
| Due from State of N.J.(c. 20, P.L. 1961)                      |                     |
| Federal and State Grants Receivable                           |                     |
| Receivables with Offsetting Reserves:                         | XXXXXXXX            |
| Taxes Receivable  | 569,788.10          |
| Tax Title Lien Receivable                                     | 66,925.27           |
| Property Acquired by Tax Title Lien Liquidation               | 212,600.00          |
| Other Receivables   | 40,786.77           |
| Deferred Charges Required to be in 2026 Budget                | -                   |
| Deferred Charges Required to be in Budgets Subsequent to 2026 | -                   |
| <b>Total Assets</b>   | <b>8,101,041.76</b> |

#### LIABILITIES, RESERVES AND SURPLUS

|  |                     |
|--|---------------------|
| *Cash Liabilities                              | 3,398,982.62        |
| Reserves for Receivables                       | 890,100.14          |
| Surplus  | 3,811,959.00        |
| <b>Total Liabilities, Reserves and Surplus</b> | <b>8,101,041.76</b> |

|   |              |
|---|--------------|
| School Tax Levy Unpaid                        | 4,777,183.00 |
| Less: School Tax Deferred                     | 3,116,880.10 |
| *Balance Included in Above "Cash Liabilities" | 1,660,302.90 |

|  | YEAR 2025            | YEAR 2024            |
|--|----------------------|----------------------|
| Surplus Balance, January 1                                       | 4,485,982.60         | 4,644,792.06         |
| CURRENT REVENUE ON A CASH BASIS:                                 | XXXXXXXX             | XXXXXXXX             |
| Current Taxes:*(Percentage Collected 2025: 97.42%, 2024: 97.79%) | 22,355,096.43        | 21,250,121.36        |
| Delinquent Taxes   | 456,663.85           | 625,248.16           |
| Other Revenues and Additions to Income                           | 1,795,253.03         | 3,280,303.94         |
| <b>Total Funds</b>   | <b>29,092,995.91</b> | <b>29,800,465.52</b> |
| EXPENDITURES AND TAX REQUIREMENTS:                               | XXXXXXXX             | XXXXXXXX             |
| Municipal Appropriations   | 13,402,863.84        | 13,846,847.59        |
| School Taxes (Including Local and Regional)                      | 9,114,058.00         | 9,024,670.00         |
| County Taxes (Including Added Tax Amounts)                       | 2,639,012.24         | 2,365,567.35         |
| Special District Taxes   |                      |                      |
| Other Expenditures and Deductions from Income                    | 125,102.83           | 77,397.98            |
| <b>Total Expenditures and Tax Requirements</b>                   | <b>25,281,036.91</b> | <b>25,314,482.92</b> |
| Less: Expenditures to be Raised by Future Taxes                  | -                    |                      |
| <b>Total Adjusted Expenditures and Tax Requirements</b>          | <b>25,281,036.91</b> | <b>25,314,482.92</b> |
| <b>Surplus Balance, December 31</b>                              | <b>3,811,959.00</b>  | <b>4,485,982.60</b>  |

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2026 Budget

|  |                     |
|--|---------------------|
| Surplus Balance, December 31               | 3,811,959.00        |
| Current Surplus Anticipated in 2026 Budget | 1,800,000.00        |
| <b>Surplus Balance Remaining</b>           | <b>2,011,959.00</b> |

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

**2026**  
**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

**CAPITAL BUDGET**

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

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

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

**CAPITAL IMPROVEMENT PROGRAM**

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

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

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

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

The Borough of Highlands' 2026 Capital Improvement Program reflects a continued commitment to maintaining and enhancing critical infrastructure, public facilities, and community assets. The program prioritizes investments in road and drainage improvements, public safety equipment, and the upkeep of Borough-owned buildings and recreational spaces.

In developing this year's plan, the Borough has carefully evaluated immediate needs alongside long-term capital priorities, ensuring that projects are scheduled in a fiscally responsible and sustainable manner. Wherever possible, the Borough will leverage grant funding, shared services, and other external resources to reduce the impact on local taxpayers.

The 2026 CIP supports the Borough's goal of improving resiliency, particularly in addressing stormwater management and flood mitigation challenges, while also promoting safety, accessibility, and quality of life for residents. Through prudent planning and responsible financing, Highlands will continue to invest in its future while maintaining sound financial practices.

## CAPITAL BUDGET (Current Year Action) 2026

Local Unit           BOROUGH OF HIGHLANDS          

| 1<br>PROJECT TITLE               | 2<br>PROJECT NUMBER | 3<br>ESTIMATED TOTAL COST | 4<br>AMOUNTS RESERVED IN PRIOR YEARS | PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026 |                                |                       |                                     |                       | 6<br>TO BE FUNDED IN FUTURE YEARS |
|----------------------------------|---------------------|---------------------------|--------------------------------------|--|--------------------------------|-----------------------|-------------------------------------|-----------------------|-----------------------------------|
|                                  |                     |                           |                                      | 5a<br>2026 Budget Appropriations                 | 5b<br>Capital Improvement Fund | 5c<br>Capital Surplus | 5d<br>Grants in Aid and Other Funds | 5e<br>Debt Authorized |                                   |
| Stormwater Improvements          | 2026-1              | 650,000.00                |                                      |  | 25,000.00                      | 25,000.00             | -                                   | 100,000.00            | 500,000.00                        |
| Road Improvement Program         | 2026-2              | 650,000.00                |                                      |  | 50,000.00                      |                       | 50,000.00                           | 50,000.00             | 500,000.00                        |
| Park/Beach Improvements          | 2026-3              | 600,000.00                |                                      |  | 25,000.00                      |                       |                                     | 75,000.00             | 500,000.00                        |
| Acquisition of Equipment         | 2026-4              | 600,000.00                |                                      |  | 25,000.00                      |                       |                                     | 75,000.00             | 500,000.00                        |
|                                  |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
| SEWER UTILITY                    |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
| Force Main Improvements          | S-26-1              | 2,250,000.00              |                                      |  | 25,000.00                      |                       | 250,000.00                          | 1,475,000.00          | 500,000.00                        |
| Various other Sewer Improvements | S-25-2              | 650,000.00                |                                      |  | 50,000.00                      |                       |                                     | 100,000.00            | 500,000.00                        |
|                                  |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                                  |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                                  |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                                  |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                                  |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                                  |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                                  |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                                  |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                                  |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                                  |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
| <b>TOTAL - THIS PAGE</b>         | <b>XXXXX</b>        | 5,400,000.00              | -                                    | -  | 200,000.00                     | 25,000.00             | 300,000.00                          | 1,875,000.00          | 3,000,000.00                      |

## CAPITAL BUDGET (Current Year Action) 2026

Local Unit           BOROUGH OF HIGHLANDS          

| 1<br>PROJECT TITLE       | 2<br>PROJECT NUMBER | 3<br>ESTIMATED TOTAL COST | 4<br>AMOUNTS RESERVED IN PRIOR YEARS | PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026 |                                |                       |                                     |                       | 6<br>TO BE FUNDED IN FUTURE YEARS |
|--------------------------|---------------------|---------------------------|--------------------------------------|--|--------------------------------|-----------------------|-------------------------------------|-----------------------|-----------------------------------|
|                          |                     |                           |                                      | 5a<br>2026 Budget Appropriations                 | 5b<br>Capital Improvement Fund | 5c<br>Capital Surplus | 5d<br>Grants in Aid and Other Funds | 5e<br>Debt Authorized |                                   |
|                          |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                          |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                          |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                          |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                          |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                          |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                          |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                          |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                          |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                          |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                          |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                          |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                          |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                          |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                          |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                          |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                          |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                          |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                          |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                          |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
| <b>TOTAL - THIS PAGE</b> | XXXXX               | -                         | -                                    | -  | -                              | -                     | -                                   | -                     | -                                 |

## CAPITAL BUDGET (Current Year Action) 2026

Local Unit BOROUGH OF HIGHLANDS

| 1<br>PROJECT TITLE          | 2<br>PROJECT NUMBER | 3<br>ESTIMATED TOTAL COST | 4<br>AMOUNTS RESERVED IN PRIOR YEARS | PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026 |                                |                       |                                     |                       | 6<br>TO BE FUNDED IN FUTURE YEARS |
|-----------------------------|---------------------|---------------------------|--------------------------------------|--|--------------------------------|-----------------------|-------------------------------------|-----------------------|-----------------------------------|
|                             |                     |                           |                                      | 5a<br>2026 Budget Appropriations                 | 5b<br>Capital Improvement Fund | 5c<br>Capital Surplus | 5d<br>Grants in Aid and Other Funds | 5e<br>Debt Authorized |                                   |
|                             |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                             |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                             |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                             |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                             |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                             |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                             |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                             |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                             |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                             |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                             |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                             |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                             |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                             |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                             |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                             |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                             |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                             |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
|                             |                     | -                         |                                      |  |                                |                       |                                     |                       |                                   |
| <b>TOTAL - ALL PROJECTS</b> | XXXXX               | 5,400,000.00              | -                                    | -  | 200,000.00                     | 25,000.00             | 300,000.00                          | 1,875,000.00          | 3,000,000.00                      |

## 6 YEAR CAPITAL PROGRAM - 2026 to 2031 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF HIGHLANDS

| 1<br>PROJECT TITLE               | 2<br>PROJECT NUMBER | 3<br>ESTIMATED TOTAL COST | 4<br>Estimated Completion Time | FUNDING AMOUNTS PER BUDGET YEAR |            |            |            |            |            |
|----------------------------------|---------------------|---------------------------|--------------------------------|---------------------------------|------------|------------|------------|------------|------------|
|                                  |                     |                           |                                | 5a<br>2026                      | 5b<br>2027 | 5c<br>2028 | 5d<br>2029 | 5e<br>2030 | 5f<br>2031 |
| Stormwater Improvements          | 2026-1              | 650,000.00                | on going                       | 150,000.00                      | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| Road Improvement Program         | 2026-2              | 650,000.00                | on going                       | 150,000.00                      | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| Park/Beach Improvements          | 2026-3              | 600,000.00                | on going                       | 100,000.00                      | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| Acquisition of Equipment         | 2026-4              | 600,000.00                | on going                       | 100,000.00                      | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
|                                  |                     | -                         |                                |                                 |            |            |            |            |            |
| SEWER UTILITY                    |                     | -                         |                                |                                 |            |            |            |            |            |
| Force Main Improvements          | S-26-1              | 2,250,000.00              | on going                       | 1,000,000.00                    | 250,000.00 | 250,000.00 | 250,000.00 | 250,000.00 | 250,000.00 |
| Various other Sewer Improvements | S-25-2              | 650,000.00                | on going                       | 150,000.00                      | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
|                                  |                     | -                         |                                |                                 |            |            |            |            |            |
|                                  |                     | -                         |                                |                                 |            |            |            |            |            |
|                                  |                     | -                         |                                |                                 |            |            |            |            |            |
|                                  |                     | -                         |                                |                                 |            |            |            |            |            |
|                                  |                     | -                         |                                |                                 |            |            |            |            |            |
|                                  |                     | -                         |                                |                                 |            |            |            |            |            |
|                                  |                     | -                         |                                |                                 |            |            |            |            |            |
|                                  |                     | -                         |                                |                                 |            |            |            |            |            |
|                                  |                     | -                         |                                |                                 |            |            |            |            |            |
|                                  |                     | -                         |                                |                                 |            |            |            |            |            |
|                                  |                     | -                         |                                |                                 |            |            |            |            |            |
| <b>TOTAL - THIS PAGE</b>         | XXXXX               | 5,400,000.00              | XXXXXXXXXX                     | 1,650,000.00                    | 750,000.00 | 750,000.00 | 750,000.00 | 750,000.00 | 750,000.00 |



## 6 YEAR CAPITAL PROGRAM - 2026 to 2031 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF HIGHLANDS

| 1<br>PROJECT TITLE          | 2<br>PROJECT NUMBER | 3<br>ESTIMATED TOTAL COST | 4<br>Estimated Completion Time | FUNDING AMOUNTS PER BUDGET YEAR |            |            |            |            |            |
|-----------------------------|---------------------|---------------------------|--------------------------------|---------------------------------|------------|------------|------------|------------|------------|
|                             |                     |                           |                                | 5a<br>2026                      | 5b<br>2027 | 5c<br>2028 | 5d<br>2029 | 5e<br>2030 | 5f<br>2031 |
|                             |                     | -                         |                                |                                 |            |            |            |            |            |
|                             |                     | -                         |                                |                                 |            |            |            |            |            |
|                             |                     | -                         |                                |                                 |            |            |            |            |            |
|                             |                     | -                         |                                |                                 |            |            |            |            |            |
|                             |                     | -                         |                                |                                 |            |            |            |            |            |
|                             |                     | -                         |                                |                                 |            |            |            |            |            |
|                             |                     | -                         |                                |                                 |            |            |            |            |            |
|                             |                     | -                         |                                |                                 |            |            |            |            |            |
|                             |                     | -                         |                                |                                 |            |            |            |            |            |
|                             |                     | -                         |                                |                                 |            |            |            |            |            |
|                             |                     | -                         |                                |                                 |            |            |            |            |            |
|                             |                     | -                         |                                |                                 |            |            |            |            |            |
|                             |                     | -                         |                                |                                 |            |            |            |            |            |
|                             |                     | -                         |                                |                                 |            |            |            |            |            |
|                             |                     | -                         |                                |                                 |            |            |            |            |            |
|                             |                     | -                         |                                |                                 |            |            |            |            |            |
|                             |                     | -                         |                                |                                 |            |            |            |            |            |
|                             |                     | -                         |                                |                                 |            |            |            |            |            |
|                             |                     | -                         |                                |                                 |            |            |            |            |            |
| <b>TOTAL - ALL PROJECTS</b> | XXXXX               | 5,400,000.00              | XXXXXXXXXX                     | 1,650,000.00                    | 750,000.00 | 750,000.00 | 750,000.00 | 750,000.00 | 750,000.00 |

### 6 YEAR CAPITAL PROGRAM - 2026 to 2031 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF HIGHLANDS

| 1<br>Project Title               | 2<br>Estimated<br>Total Costs | BUDGET APPROPRIATIONS      |                    | 4<br>Capital<br>Improvement<br>Fund | 5<br>Capital<br>Surplus | 6<br>Grants - in - Aid<br>and Other<br>Funds | BONDS AND NOTES |                           |                  |              |  |
|----------------------------------|-------------------------------|----------------------------|--------------------|-------------------------------------|-------------------------|--|-----------------|---------------------------|------------------|--------------|--|
|                                  |                               | 3a<br>Current Year<br>2026 | 3b<br>Future Years |                                     |                         |  | 7a<br>General   | 7b<br>Self<br>Liquidating | 7c<br>Assessment | 7d<br>School |  |
| Stormwater Improvements          | 650,000.00                    |                            |                    | 50,000.00                           | 100,000.00              |  | 500,000.00      |                           |                  |              |  |
| Road Improvement Program         | 650,000.00                    |                            |                    | 100,000.00                          |                         | 300,000.00                                   | 250,000.00      |                           |                  |              |  |
| Park/Beach Improvements          | 600,000.00                    |                            |                    | 100,000.00                          |                         | 100,000.00                                   | 400,000.00      |                           |                  |              |  |
| Acquisition of Equipment         | 600,000.00                    |                            |                    | 100,000.00                          |                         |  | 500,000.00      |                           |                  |              |  |
|                                  | -                             |                            |                    | -                                   |                         |  |                 |                           |                  |              |  |
| SEWER UTILITY                    | -                             |                            |                    | -                                   |                         |  |                 |                           |                  |              |  |
| Force Main Improvements          | 2,250,000.00                  |                            |                    | 112,500.00                          |                         | 300,000.00                                   | 1,387,500.00    | 450,000.00                |                  |              |  |
| Various other Sewer Improvements | 650,000.00                    |                            |                    | 50,000.00                           |                         | 100,000.00                                   |                 | 500,000.00                |                  |              |  |
|                                  | -                             |                            |                    | -                                   |                         |  |                 |                           |                  |              |  |
|                                  | -                             |                            |                    | -                                   |                         |  |                 |                           |                  |              |  |
|                                  | -                             |                            |                    | -                                   |                         |  |                 |                           |                  |              |  |
|                                  | -                             |                            |                    | -                                   |                         |  |                 |                           |                  |              |  |
|                                  | -                             |                            |                    | -                                   |                         |  |                 |                           |                  |              |  |
|                                  | -                             |                            |                    | -                                   |                         |  |                 |                           |                  |              |  |
|                                  | -                             |                            |                    | -                                   |                         |  |                 |                           |                  |              |  |
|                                  | -                             |                            |                    | -                                   |                         |  |                 |                           |                  |              |  |
|                                  | -                             |                            |                    | -                                   |                         |  |                 |                           |                  |              |  |
|                                  | -                             |                            |                    | -                                   |                         |  |                 |                           |                  |              |  |
|                                  | -                             |                            |                    | -                                   |                         |  |                 |                           |                  |              |  |
| <b>TOTAL - THIS PAGE</b>         | 5,400,000.00                  | -                          | -                  | 512,500.00                          | 100,000.00              | 800,000.00                                   | 3,037,500.00    | 950,000.00                | -                | -            |  |







## SUMMARY OF APPROPRIATIONS

|   |        |                    |
|---|--------|--------------------|
| <b>5. GENERAL APPROPRIATIONS:</b>   | XXXXXX | XXXXXXXXXXXXXXXXXX |
| <b>Within "CAPS"</b>  | XXXXXX | XXXXXXXXXXXXXXXXXX |
| (a & b) Operations Including Contingent   | 34-201 | \$ 9,882,110.00    |
| (e) Deferred Charges and Statutory Expenditures - Municipal                                 | 34-209 | \$ 1,023,047.00    |
| (g) Cash Deficit  | 46-885 | \$ -               |
| <b>Excluded from "CAPS"</b>   | XXXXXX | XXXXXXXXXXXXXXXXXX |
| (a) Operations - Total Operations Excluded from "CAPS"                                      | 34-305 | \$ 959,879.17      |
| (c) Capital Improvements  | 44-999 | \$ 200,000.00      |
| (d) Municipal Debt Service  | 45-999 | \$ 2,388,500.00    |
| (e) Deferred Charges - Municipal  | 46-999 | \$ -               |
| (f) Judgments   | 37-480 | \$ -               |
| (n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3) | 29-405 | \$ -               |
| (g) Cash Deficit  | 46-885 | \$ -               |
| (k) For Local District School Purposes  | 29-410 | \$ -               |
| (m) Reserve for Uncollected Taxes   | 50-899 | \$ 1,100,000.00    |
| <b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>           | 07-195 |                    |
| <b>Total Appropriations</b>   | 34-499 | \$ 15,553,536.17   |

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the \_\_\_\_\_ day of \_\_\_\_\_, 2026. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2026 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this \_\_\_\_\_ day of \_\_\_\_\_, 2026, \_\_\_\_\_, Clerk

*Signature*

**BOROUGH OF HIGHLANDS**

**OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

| DEDICATED REVENUES FROM TRUST FUND  | FCOA   | Anticipated                        |            | Realized in Cash in 2025 | APPROPRIATIONS  | FCOA     | Appropriated |            | Expended 2025   |            |
|-------------------------------------|--------|------------------------------------|------------|--------------------------|---|----------|--------------|------------|-----------------|------------|
|                                     |        | 2026                               | 2025       |                          |   |          | for 2026     | for 2025   | Paid or Charged | Reserved   |
| Amount to be Raised By Taxation     | 54-190 | 72,840.14                          | 67,452.80  | 67,452.80                | 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 |                                    | 119,210.64 | 119,210.64               | Salaries & Wages                                      | 54-375-1 |              |            |                 | -          |
|                                     |        |                                    |            |                          | Other Expenses  | 54-372-2 | 72,840.14    | 186,633.44 | 186,633.44      | -          |
|                                     |        |                                    |            |                          | 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 | 72,840.14                          | 186,663.44 | 186,663.44               | 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: |        | 2009/2010<br><i>(Date)</i>         |            |                          | Payment of Bond Principal                             | 54-920-2 |              |            |                 | XXXXXXXXXX |
| Rate Assessed:                      |        | \$ .005 per \$100 Assess Valuation |            |                          | Payment of Bond Anticipation Notes and Capital Notes  | 54-925-2 |              |            |                 | XXXXXXXXXX |
| Total Tax Collected to date:        |        | \$ 615,442.98                      |            |                          | Interest on Bonds                                     | 54-930-2 |              |            |                 | XXXXXXXXXX |
| Total Expended to date:             |        | \$ 422,053.17                      |            |                          | Interest on Notes                                     | 54-935-2 |              |            |                 | XXXXXXXXXX |
| Total Acreage Preserved to date:    |        | <i>(Acres)</i>                     |            |                          | Reserve for Future Use                                | 54-950-2 |              |            |                 | -          |
| Recreation land preserved in 2025:  |        | <i>(Acres)</i>                     |            |                          | <b>Total Trust Fund Appropriations:</b>               | 54-499   | 72,840.14    | 186,633.44 | 186,633.44      | -          |
| Farmland preserved in 2025:         |        | <i>(Acres)</i>                     |            |                          |   |          |              |            |                 |            |



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

Contracting Unit: BOROUGH OF HIGHLANDS

Year Ending: December 31, 2025

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

NONE

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

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

4/15/2026  
Date

Ntran@highlandsnj.gov  
Clerk of the Governing Body